



Mary Taylor, CPA  
Auditor of State



**FINANCIAL CONDITION  
MIAMI COUNTY**

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**FINANCIAL CONDITION  
MIAMI COUNTY**

**SCHEDULE OF FEDERAL AWARD EXPENDITURES  
FOR YEAR ENDED DECEMBER 31, 2007**

Federal Grantor / Pass Through Grantor	Pass Through	CFDA	Non-Cash	
Program Title	Entity Number	Number	Disbursements	Disbursements
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>(Passed through Ohio Department of Education):</i>				
Food Distribution Program	N/A	10.550		\$31,352
Nutrition Cluster:				
School Breakfast Program	05-PU 06 05-PU 07	10.553	\$8,493 58,113	
Total School Breakfast Program			66,606	
National School Lunch Program	LL-P4 06 LL-P4 07	10.555	13,508 94,493	
Total National School Lunch Program			108,001	
Total Nutrition Cluster			174,607	
Total U.S. Department of Agriculture			174,607	31,352
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>				
<i>(Passed through Ohio Department of Development)</i>				
Community Development Block Grants/State's Program	B-F-05-051-1 B-F-06-051-1 B-E-07-051-1 B-C-05-051-1	14.228	185,434 85,310 81,500 45,381	
Total Community Development Block Grants/State's Program			397,625	
HOME Investment Partnerships Program	B-C-05-051-2	14.239	218,960	
			218,960	
Total U.S. Department of Housing & Urban Development			616,585	
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>(Passed through Ohio Department of Youth Services)</i>				
Juvenile Accountability Block Grants	2005-JB-011-B040 2004-JB-002-D038 2005-JB-002-D038	16.523	23,000 7,566 534	
Total Juvenile Accountability Block Grants			31,100	
<i>(Passed through Ohio Office of the Attorney General)</i>				
Crime Victim Assistance	2007VAGENE120 2008VAGENE120	16.575	66,752 16,164	
Total Crime Victim Assistance			82,916	
<i>(Passed through Ohio Department of Public Safety)</i>				
Bulletproof Vest Partnership Program	2006-BVBX06134497	16.607	1,736	
Edward Byrne Memorial Justice Assistance Grant Program	2005-JG-LLE-5185	16.738	14,850	
Total U.S. Department of Justice			130,602	
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
WIA - Adult	FY07	17.258	146,777	
WIA - Adult (Administrative)	FY07		3,611	
WIA - Adult	FY08		154,335	
WIA - Adult (Administrative)	FY08		2,188	
Total WIA - Adult			306,911	
WIA - Youth	FY07	17.259	112,833	
WIA - Youth (Administrative)	FY07		2,776	
WIA - Youth	FY08		66,865	
WIA - Youth (Administrative)	FY08		948	
Total WIA - Youth			183,422	
WIA - Dislocated Worker	FY07	17.260	124,553	
WIA - Dislocated Worker (Administrative)	FY07		3,064	
WIA - Dislocated Worker	FY08		67,156	
WIA - Dislocated Worker (Administrative)	FY08		952	
Total WIA - Dislocated Worker			195,725	
Total U.S. Department of Labor			686,058	

**FINANCIAL CONDITION  
MIAMI COUNTY**

**SCHEDULE OF FEDERAL AWARD EXPENDITURES  
FOR YEAR ENDED DECEMBER 31, 2007**

Federal Grantor / Pass Through Grantor	Pass Through	CFDA	Non-Cash	
Program Title	Entity Number	Number	Disbursements	Disbursements
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>(Passed through Ohio Department of Transportation)</i>				
Highway Planning and Construction	N/A	20.205	3,200	
Federal Transit Cluster				
Federal Transit_Capital Investment Grants	OH-03-184	20.500	37,906	
<i>(Direct Receipt)</i>				
Federal Transit_Formula Grants	OH-90-X450	20.507	735	
	OH-90-X554		353,895	
<i>(Passed through Ohio Department of Transportation)</i>				
Federal Transit_Formula Grants	OH-90-X558		101,601	
Total Federal Transit_Formula Grants			<u>456,231</u>	
Total Federal Transit Cluster			<u>494,137</u>	
<i>(Passed through Ohio Department of Public Safety)</i>				
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	HVEO-2008-55- 00-0-00242-00	20.601	28,570	
Total U.S. Department of Transportation			<u>525,907</u>	
<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-SF-2007	84.027	25,031	
	071142-6B-SF-2008		2,828	
Total Special Education_Grants to States			<u>27,859</u>	
Special Education_Preschool Grants	071142-PG-S1-2007	84.173	14,055	
	071142-PG-S1-2008		1,525	
Total Special Education_Preschool Grants			<u>15,580</u>	
Total Special Education Cluster			<u>43,439</u>	
State Grants for Innovative Programs	071142-C2-S1-2007	84.298	48	
	071142-C2-S1-2008		6	
Total State Grants for Innovative Programs			<u>54</u>	
<i>(Passed through Ohio Department of Health)</i>				
Special Education - Grants for Infants and Families	55-1-002-EG-07	84.181	37,525	
	55-1-002-HG-0108		17,155	
Total Special Education Grants for Infants and Families			<u>54,680</u>	
Total U.S. Department of Education			<u>98,173</u>	
<b>U.S. DEPARTMENT OF HUMAN SERVICES</b>				
<i>(Passed through Ohio Department of Jobs and Family Services)</i>				
Promoting Safe and Stable Families	2006	93.556	29,323	
	2007		45,322	
Total Promoting Safe and Stable Families			<u>74,645</u>	
Children Welfare Services_State Grants	2006	93.645	57,069	
	2007		62,471	
Total Children Welfare Services_State Grants			<u>119,540</u>	
Child Abuse and Neglect State Grants	2007	93.669	1,956	
Chafee Foster Care Independence Program	2006	93.674	4,172	
	2007		6,807	
Total Chafee Foster Care Independence Program			<u>10,979</u>	
<i>(Passed through Ohio Department of Mental Retardation and Developmental Disabilities)</i>				
Social Services Block Grant	2007	93.667	42,780	
	2008		21,596	
Total Social Services Block Grant			<u>64,376</u>	
State Children's Insurance Program	2006	93.767	1,242	
	2007		1,507	
Total State Children's Insurance Program			<u>2,749</u>	
Medical Assistance Program (TCM)	2006	93.778	236,145	
	2007		324,956	
Medical Assistance Program (DayHab)	2006		414,093	
	2007		855,741	
Medical Assistance Program (WAC)	2006		50,151	
Total Medical Assistance Program			<u>1,881,086</u>	
Total U.S. Department of Human Services			<u>2,155,331</u>	

**FINANCIAL CONDITION  
MIAMI COUNTY**

**SCHEDULE OF FEDERAL AWARD EXPENDITURES  
FOR YEAR ENDED DECEMBER 31, 2007**

<b>Federal Grantor / Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>CFDA Number</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
<i>(Passed through Ohio Emergency Management Agency)</i>				
Emergency Management Performance Grants	S06-HEM6-55-0183	97.042	11,684	
	S07-HEM7-55-0166		45,546	
Total Emergency Management Performance Grants			<u>57,230</u>	
State Homeland Security Program (SHSP)	S06-SHSP6-55-0301	97.073	69,469	
Total Department of Homeland Security			<u>126,699</u>	
Total Federal Assistance			<u>\$4,513,962</u>	<u>\$31,352</u>

*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, 2007**

**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, 2007, 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.





# Mary Taylor, CPA

Auditor of State

## 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  
201 W. Main Street  
Troy, Ohio 45373

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

We have audited the basic 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, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2008. Other auditors audited the financial statements of the Riverside Training Industries (discretely presented component unit), as described in our opinion on the County's financial statements. This report does not include the results of the other auditors testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. 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 as a basis for designing our audit procedures for expressing our opinion on the basic financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted certain matters that we reported to the County's management in a separate letter dated June 26, 2008.

**Compliance and Other Matters**

As part of reasonably assuring whether the County's basic 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*.

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated June 26, 2008.

We intend this report solely for the information and use of the audit committee, management, County Commissioners, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

June 26, 2008



# Mary Taylor, CPA

Auditor of State

## 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  
201 W. Main Street  
Troy, Ohio 45373

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

### Compliance

We have audited the compliance of Miami County, (the County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2007. 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, the 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, 2007. In a separate letter to the County's management dated June 26, 2008, we reported other matters related to federal noncompliance not requiring inclusion in this report.

### **Internal Control Over Compliance**

The County's management is responsible for establishing and maintaining effective internal control over compliance with the 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 in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we noted a matter involving the internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 26, 2008.

### **Schedule of Federal Awards Expenditures**

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Miami County as of and for the year ended December 31, 2007, and have issued our report thereon dated June 26, 2008. We did not audit the financial statements of Riverside Training Industries, Inc., (discretely presented component unit) which represents 100 percent of net assets and revenues of the component unit. 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. Our audit was performed to form an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of federal awards expenditures 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.

Financial Condition  
Miami County  
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  
Page 3

We intend this report solely for the information and use of the audit committee, management, County Commissioners, 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 "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

June 26, 2008

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**MIAMI COUNTY FINANCIAL CONDITION  
MIAMI COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2007**

**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 weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other significant deficiencies in internal control 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 weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other significant deficiencies in internal control 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>	CFDA #14.228 – Community Development Block Grant/State's Program CFDA #93.778 – Medical Assistance Program CFDA #20.500 and 20.507 – Federal Transit Cluster
<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  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2007**

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>
2006-001	Miami County's annual financial statements reported the original budgetary amounts as \$0 for all accounts in the Budget and Actual Statements for all major funds presented.	Yes	



*MIAMI COUNTY, OHIO*

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*County Seat  
Troy, Ohio*



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2007



*MIAMI COUNTY, OHIO*

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**MIAMI COUNTY, OHIO**

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2007

*Chris A. Peeples  
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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June 26, 2008

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, 2007 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 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.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2007***

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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 19.

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

Other organizations share some degree of name similarity with the County; however, they constitute separate and distinct entities, not only from the County, but also from each other. The County is not financially accountable for these entities. Due to their independent nature, none of these organizations' financial statements are included in this report. Separate financial statements for these organizations may be obtained by contacting their respective administrative offices. These organizations are as follows:

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

A thorough presentation of the County's reporting entity is contained in Note 1 of the 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, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2007***

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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.

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.

## MIAMI COUNTY, OHIO

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### *Letter of Transmittal For the Year Ended December 31, 2007*

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#### 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 2007 unemployment rate for Miami County decreased from 5.5% (2006) to 5.4% (2007). Compared with a 5.6% rate for the State of Ohio and the 4.6% for the nation. 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
Charter 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.



## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2007***

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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 sectors are working to assure the availability of building sites for all types of business activities.

In the fall of 2007, Komyo America Co., Inc. (a subsidiary of Honda Logistics of Japan) announced its intention to construct a new facility along Commerce Center Boulevard in Troy that will result in expenditures of \$22,650,000. Komyo, which specializes in packaging, transport and third party logistical support, plans to construct a 400,000 square foot building that will generate 83 new full-time jobs and 19 new part-time jobs. Plans are for the Komyo facility to complement the existing two Honda facilities with a cohesive look to help create a campus like environment and reaffirm Troy as the hub for Honda's distribution of parts in the Midwest.

Plastic Recycling Technology, Inc. (PRT) a growing national and international plastics recycler, under Kriegel Holdings Inc., purchased the vacant and former Copperweld Building in Piqua in November 2007 and then announced the future opening of a plastic recycling facility at the site. Plans are for the plant to be opened in the second quarter of 2008, initially employing 50 employees with intentions of adding an additional 25 employees over the next three years. The site's 500,000 square feet of warehouse space, location next to Interstate 75 and rail lines were cited as factors in the purchase of the property.

Menard Inc. purchased a site in Tipp City in July 2007 for the planned opening of a Menard's Home Improvement Store which will compete with Lowe's (located in Troy) and The Home Depot (located in Piqua). Construction began in the fall of 2007 on the facility which is comprised of an approximately 214,000 square foot store and a 26,430 square foot warehouse. The estimated \$8,293,000 facility is planned for opening in June 2008 with approximately 100 employees.

A.M. Leonard Inc., a leader in the horticulture and gardening tool implement business located in Piqua, began expansion of their office and distribution facility in the fall of 2007. The company is expanding their warehouse and office space by approximately 77,400 square feet at a cost of \$2,900,000 to meet the needs of their growing customer base.

F & P America, a leading automotive parts supplier located in Troy, began expansion of their facility in 2007 for their industrial stamping processes. Established in 1993, the 600 employee firm is constructing a 32,800 square foot addition at an estimated cost of \$3,500,000 to expand operations and production capabilities.

SEW-Eurodrive, a worldwide leader in drive engineering and gear-motor technology announced plans to expand the company's Troy assembly center in 2007. Located in Troy since 1975, the facility expansion is slated to include 32,500 square feet more of warehouse/factory area at an estimated cost of \$4,100,000.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2007***

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#### **Major Initiatives**

##### **Present:**

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

North County Road 25-A Sanitary Sewer Project - This current sanitary sewer project extends a line north from the County fairgrounds to an at capacity line that now serves the Upper Valley Medical Center, county facilities and residences along County Road 25-A. The newly added capacity will allow tie-ins of other properties along both sides of 25-A north of the fairgrounds. Some properties in the area are under OEPA orders to connect to a central sewer system. Cost recovery will come from rates, assessments and connection fees.

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

During 2007, the Miami County Communications Center (MCCC) entered the final stages of replacing/upgrading our 9-1-1 (call processing) Customer Premise Equipment (CPE) system. The new CPE system allows the MCCC to provide enhanced wireless 9-1-1 services in Miami County while providing the most up-to-date compatible, robust and reliable “mission critical” 9-1-1 call processing 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.

The Miami County Location Based Response System (LBRS) Project (scheduled for initiation and completion in 2008) will also greatly enhance the MCCC’s 9-1-1 call processing system. The project will establish a partnership between the State and County governments for the creation of spatially accurate street centerlines with address ranges and field verified site specific address locations. Also improved will be the State of Ohio’s road inventory to accurately map landline and wireless calls to 9-1-1. Data developed through the LBRS project will support the needs of emergency responders at both the local and State level and provide digital mapping information required for 9-1-1 Phase II compliance.

##### **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 49,203 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 is 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. The MCGIS was a major tool for Miami County’s 2007 reappraisal, giving appraisers a better view of properties with overlaid cadastral maps showing property boundaries on the orthophotos.

**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2007***

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Currently, the County Engineer's Tax Map Office and the Auditor's Office use the digital orthophotography, cadastral mapping, and LIDAR contours in the MCGIS on a daily basis. During 2006, the Auditor's Office received the updated soil survey of Miami County from the United States Department of Agriculture (USDA). This delivery represents the first time the soil survey was in a digital format. The new digital soil layer was added to the MCGIS. In 2007 a layer containing the FEMA flood plain maps was also added.

In 2007 the County Auditor partnered with the Ohio Geographically Referenced Information Program (OGRIP) to update the County-wide Digital Orthophotography. New digital orthophotography will be taken in the spring of 2008 with delivery of the new photos in the fall of 2008.

Near the end of 2007, talks began between the County Engineer, Commissioners, Auditor, and Miami County Communications Center to partner in a Location Based Response System (LBRS) and GIS/GPS Road Centerline and Addressing project. Through State and County funding this project would result in the creation of spatially accurate street centerlines with address ranges and field verified, site-specific address locations. Contracting with a qualified vendor to complete such a project is scheduled for 2008.

Miami County Sanitary Engineer

Casstown Sewers - The Village of Casstown is currently unsewered, but in 2008 the County Commissioners, through the County Sanitary Engineering Department, will be designing a central sewer system to service the Village of Casstown and the immediately surrounding area of Lost Creek Township. The system will drain to a central pump station that will pump the waste via a force main to the City of Troy's facility. The scope of the work will consist of approximately 13,000 linear feet of 8" gravity sewers, 13,000 linear feet of 6" force main, and two pump stations.

Fletcher Sewers - Currently the Village of Fletcher, located in northeastern Miami County, has no central sewer service. Future plans are for the village's 350 residents (200 properties) to be served by a new central sewer collection which will drain to a central pump station that will then pump was via a force main to the City of Piqua's collection system. The scope of the work will consist of approximately 14,000 linear feet of 8" gravity sewers, 24,000 linear feet of 6" force main, and two pump stations.

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>
Peters Road Bridge No. 6.58	Bridge Replacement	\$836,000	September 2009
Fairview-Snodgrass Rd. Bridge No. 0.92	Bridge Rehabilitation	834,000	December 2010
Rugged Hill Rd. Bridge No. 0.05	Bridge Replacement	1,003,000	September 2011
Adams Street Bridge, Troy	Bridge Replacement	11,940,000	November 2012

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2007***

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#### **Financial Information**

##### **Internal Control, Budgetary Control and the Accounting System:**

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

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

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

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

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

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

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

Budgetary control is maintained at the object level for each department by function (Public Safety, Health, Human Services, Conservation/Recreation, Public Works, General Government, Debt Service and Capital Outlay) within each fund via legislation approved by the County Commissioners.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2007***

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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.

#### **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 \$3,578,746 for fiscal year 2007.

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

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2007***

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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 \$137,862,795.

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

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

The County is self-funded for employee health care benefits. The program is administered by 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 basic financial statements for the year ended December 31, 2007, by Auditor of State, Mary Taylor. 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, 2006. 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.

**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2007***

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A Certificate of Achievement is valid for a period of one year only. Miami County has received a Certificate of Achievement for the last sixteen consecutive years (fiscal years ended 1991 - 2006). I believe this current report continues to conform to the Certificate of Achievement program requirements, and I am submitting it to GFOA.

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

**Acknowledgments:**

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

I would also like to extend recognition to the staff of the Accounting Department, Jody Collins, Linda Dusang, Jayne Osborne, Alicia Owens, Vicki Purk, Missy Rougier, Angie Seagraves and Beth Wheelock 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. Peeples  
Miami County Auditor

**MIAMI COUNTY, OHIO**

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***List of Elected Officials  
For the Year Ended December 31, 2007***

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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
John O'Brien	Commissioner	01/01/07 - 12/31/10
John F. Evans	Commissioner	12/01/03 - 01/01/09
 <b>OTHER ELECTED OFFICIALS</b>		
Chris A. Peeples	Auditor	03/01/91 - 03/13/11
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 Alexander	Recorder	01/22/07 - 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 - 12/31/13
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

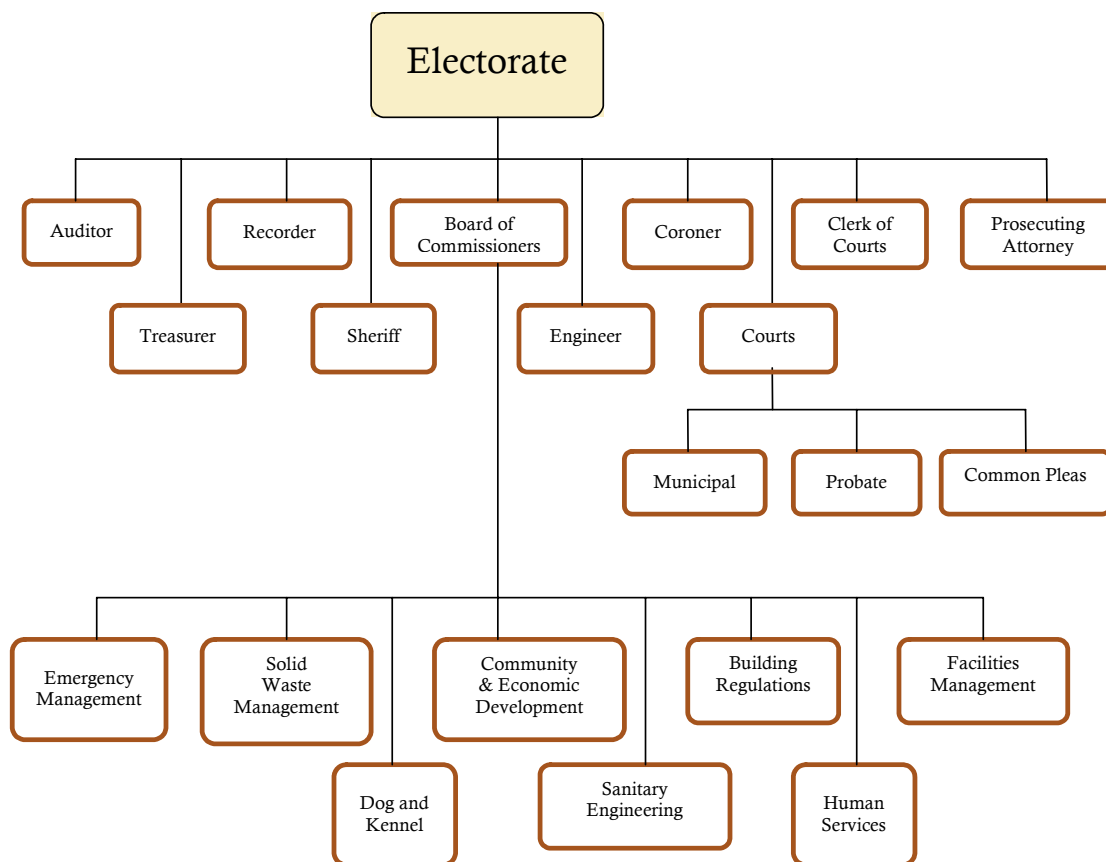


**MIAMI COUNTY, OHIO**

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**County Organizational Chart**  
**For the Year Ended December 31, 2007**

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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 Mental Health Services Board	Planning Commission
Board of Zoning Appeals	Mental Retardation/Development	Record Commission
Children's Services Board	Disabilities Board	Rural Zoning Commission
Human Services Advisory Board	Water/Wastewater Advisory Committee	Solid Waste Advisory Committee
Board of Elections	Veterans Services Board	Park District Board
County Budget Commission		Public Defender Commission

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

Miami County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2006

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.



*Clive S. Cox*

President

*Jeffrey R. Emmer*

Executive Director

## *FINANCIAL SECTION*

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Miami County Commissioners  
Miami County Auditor  
Miami County Treasurer  
Miami County Safety Building  
201 W. Main Street  
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, Ohio (the County), as of and for the year ended December 31, 2007, 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 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 of Miami County, Ohio, as of December 31, 2007, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General, Motor Vehicle and Gasoline Tax Fund, Job and Family Services Fund and the Mental Retardation and Developmental Disabilities Board 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 June 26, 2008, 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's 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 and 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.



**Mary Taylor, CPA**  
Auditor of State

June 26, 2008

## MIAMI COUNTY, OHIO

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### *Management's Discussion and Analysis For the Year Ended December 31, 2007*

*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, 2007. 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 2007 are as follows:**

- ❑ In total, net assets increased \$3 million. Net assets of governmental activities increased \$2.8 million, which represents a 2.2% increase from 2006. Net assets of business-type activities increased \$156,417, or 2.2% from 2006.
- ❑ General revenues accounted for \$31.9 million in revenue or 39.3% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$49.3 million or 60.7% of total revenues of \$81.2 million.
- ❑ The County had \$70 million in expenses related to governmental activities; only \$40.8 million of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$25.8 million in revenues and \$25.6 million in expenditures. The general fund's fund balance decreased \$49,953 to a balance of \$16.6 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.

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, general government 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, 2007***

***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, 2007***

***Unaudited***

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

The table below provides a comparison of 2007 to 2006 for both the Governmental and Business-Type Activities.

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
Current and other assets	\$75,249,567	\$74,142,229	\$6,494,329	\$2,720,587	\$81,743,896	\$76,862,816
Capital assets, net	84,117,693	82,736,665	15,187,745	13,946,263	99,305,438	96,682,928
Total assets	159,367,260	156,878,894	21,682,074	16,666,850	181,049,334	173,545,744
Long-term debt outstanding	10,354,051	10,936,826	7,412,546	7,192,640	17,766,597	18,129,466
Other liabilities	15,542,237	15,306,706	6,996,308	2,357,407	22,538,545	17,664,113
Total liabilities	25,896,288	26,243,532	14,408,854	9,550,047	40,305,142	35,793,579
Net assets						
Invested in capital assets, net of related debt	78,520,372	76,641,124	4,812,358	5,467,311	83,332,730	82,108,435
Restricted	36,922,276	35,965,761	0	0	36,922,276	35,965,761
Unrestricted	18,028,324	18,028,477	2,460,862	1,649,492	20,489,186	19,677,969
Total net assets	<u>\$133,470,972</u>	<u>\$130,635,362</u>	<u>\$7,273,220</u>	<u>\$7,116,803</u>	<u>\$140,744,192</u>	<u>\$137,752,165</u>

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**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2007**

**Unaudited**

**Changes in Net Assets** – The following table shows the changes in net assets for the fiscal years 2007 and 2006:

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
Revenues						
Program Revenues:						
Charges for Services and Sales	\$16,084,779	\$16,040,378	\$7,962,026	\$7,526,105	\$24,046,805	\$23,566,483
Operating Grants and Contributions	17,640,571	16,479,006	0	0	17,640,571	16,479,006
Capital Grants and Contributions	7,051,583	2,216,325	619,456	255,135	7,671,039	2,471,460
Total Program Revenues	<u>40,776,933</u>	<u>34,735,709</u>	<u>8,581,482</u>	<u>7,781,240</u>	<u>49,358,415</u>	<u>42,516,949</u>
General Revenues:						
Property Taxes	12,041,927	12,032,427	0	0	12,041,927	12,032,427
Sales Taxes	10,799,612	10,415,445	0	0	10,799,612	10,415,445
Intergovernmental, Unrestricted	4,549,470	4,093,762	0	0	4,549,470	4,093,762
Investment Earnings	3,534,795	3,384,196	43,951	51,863	3,578,746	3,436,059
Miscellaneous	899,188	787,847	0	0	899,188	787,847
Total General Revenues	<u>31,824,992</u>	<u>30,713,677</u>	<u>43,951</u>	<u>51,863</u>	<u>31,868,943</u>	<u>30,765,540</u>
Total Revenues	<u>72,601,925</u>	<u>65,449,386</u>	<u>8,625,433</u>	<u>7,833,103</u>	<u>81,227,358</u>	<u>73,282,489</u>
Program Expenses:						
Public Safety	17,712,859	15,531,350	0	0	17,712,859	15,531,350
Health	13,284,599	10,841,602	0	0	13,284,599	10,841,602
Human Services	13,434,394	12,156,374	0	0	13,434,394	12,156,374
Conservation and Recreation	536,828	591,531	0	0	536,828	591,531
Public Works	9,935,429	8,423,518	0	0	9,935,429	8,423,518
General Government	14,866,755	13,115,474	0	0	14,866,755	13,115,474
Interest and Fiscal Charges	256,451	275,322	0	0	256,451	275,322
Business Type Activities:						
Water	0	0	1,580,027	1,218,332	1,580,027	1,218,332
Sewer	0	0	1,662,836	1,860,644	1,662,836	1,860,644
Transfer Station	0	0	4,664,059	5,095,970	4,664,059	5,095,970
Sheriff Police Rotary	0	0	301,094	147,824	301,094	147,824
Total Expenses	<u>70,027,315</u>	<u>60,935,171</u>	<u>8,208,016</u>	<u>8,322,770</u>	<u>78,235,331</u>	<u>69,257,941</u>
Excess (deficiency) before Transfers	2,574,610	4,514,215	417,417	(489,667)	2,992,027	4,024,548
Transfers	261,000	0	(261,000)	0	0	0
Total Change in Net Assets	<u>2,835,610</u>	<u>4,514,215</u>	<u>156,417</u>	<u>(489,667)</u>	<u>2,992,027</u>	<u>4,024,548</u>
Beginning Net Assets - Restated	<u>130,635,362</u>	<u>126,121,147</u>	<u>7,116,803</u>	<u>7,606,470</u>	<u>137,752,165</u>	<u>133,727,617</u>
Ending Net Assets	<u>\$133,470,972</u>	<u>\$130,635,362</u>	<u>\$7,273,220</u>	<u>\$7,116,803</u>	<u>\$140,744,192</u>	<u>\$137,752,165</u>

**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2007**

**Unaudited**

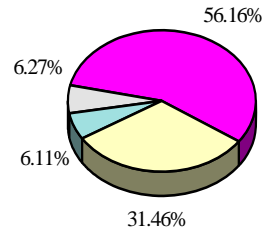
**Governmental Activities**

Net assets of the County's governmental activities increased by \$2,835,610. This was primarily a result of increased revenues from capital grants and contributions for road and bridge construction.

Tax revenue accounts for \$22,841,539 of the \$72,601,925 in total revenues for governmental activities. Property tax accounted for \$12,041,927, or approximately 52.7% of total tax revenue.

The County's net charges to users of governmental services totaled \$29,250,382. This amount was subsidized by the County's general revenues of \$31,824,992.

Revenue Sources	2007	Percent of Total
Intergovernmental, Unrestricted	\$4,549,470	6.27%
Program Revenues	40,776,933	56.16%
General Tax Revenues	22,841,539	31.46%
General Other	4,433,983	6.11%
<b>Total Revenue</b>	<b>\$72,601,925</b>	<b>100.00%</b>



**Business-Type Activities**

Net assets of the business-type activities increased by \$156,417. This amount is attributable to increased rates and tipping fees at the Transfer Station Funds. These programs had revenues of \$8,625,433 and expenses of \$8,469,016 for fiscal year 2007. 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 \$46,311,624, which is a decrease from last year's total of \$46,865,605. The schedule below indicates the fund balance and the total change in fund balance by major fund and Other Governmental fund as of December 31, 2007 and 2006.

	Fund Balance December 31, 2007	Fund Balance December 31, 2006	Increase (Decrease)
General	\$16,598,630	\$16,648,583	(\$49,953)
Motor Vehicle and Gasoline Tax	3,585,752	3,628,634	(42,882)
Job and Family Services	1,084,086	1,039,141	44,945
Mental Retardation and Developmental			
Disabilities Board	7,736,642	9,095,681	(1,359,039)
Other Governmental	17,306,514	16,453,566	852,948
<b>Total</b>	<b>\$46,311,624</b>	<b>\$46,865,605</b>	<b>(\$553,981)</b>

**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2007***

***Unaudited***

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*General Fund* – The County's General Fund revenues exceeded the fund's expenditures by \$217,315. The General Fund's balance decreased (overall) by \$49,953. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2007 Revenues	2006 Revenues	Increase (Decrease)
Taxes	\$12,896,914	\$12,711,052	\$185,862
Intergovernmental Revenues	2,808,651	2,776,778	31,873
Charges for Services	4,184,442	4,575,243	(390,801)
Licenses and Permits	677,427	831,472	(154,045)
Investment Earnings	3,344,074	2,991,602	352,472
Fines and Forfeitures	1,328,466	1,410,927	(82,461)
All Other Revenue	614,504	522,344	92,160
Total	\$25,854,478	\$25,819,418	\$35,060

Overall revenues remained consistent with 2006. Increases in taxes and investment earnings helped to offset decreases in other categories. Investment earnings increased due to larger investment balances coupled with higher returns.

	2007 Expenditures	2006 Expenditures	Increase (Decrease)
Public Safety	\$11,216,183	\$10,506,885	\$709,298
Health	188,097	172,786	15,311
Human Services	2,031,380	1,976,731	54,649
Conservation and Recreation	474,392	482,241	(7,849)
Public Works	296,460	295,816	644
General Government	11,413,419	11,033,008	380,411
Debt Service:			
Principal Retirement	16,045	2,437	13,608
Interest and Fiscal Charges	1,187	935	252
Total	\$25,637,163	\$24,470,839	\$1,166,324

Expenditures increased 4.8% over 2006. Public safety and general government functions accounted for the majority of the increase.

*Motor Vehicle and Gasoline Tax Fund* – Revenues increased by 13.9% over 2006 while expenditures increased by 17%. Both increases are the result of additional grant monies received and expended in 2007 for road and bridge construction. The fund balance decreased by \$42,882 in 2007.

*Job and Family Services Fund* – Revenues and expenditures remained consistent in 2007 when comparing to 2006. Overall the fund balance increased by \$44,945 on revenues and expenditures of \$5.7 million and \$5.5 million, respectively.

## MIAMI COUNTY, OHIO

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### *Management's Discussion and Analysis For the Year Ended December 31, 2007*

*Unaudited*

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*Mental Retardation and Developmental Disabilities Board Fund* – Revenues remained consistent with 2006 while expenditures increased 15%. The fund balance decreased by \$1,359,039 in 2007. Virtually all of the expenditure increase was due to wage related expenditures.

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 2007 the County amended its General Fund budget several times, none significant.

For the General Fund, budget basis revenue of \$22.4 million did not change when compared to the original budget estimates. The General Fund had an adequate fund balance to cover expenditures.

The variances between the final budget and the actual revenues are solely the result of the County Auditor's decision to conservatively estimate revenues. It is not the practice of the County or the Budget Commission to revise estimated revenues at year-end to bring the budget in line with actual resources. The largest variances between the final budget and actual expenditures were \$483,778 in Public Safety and \$1.6 million in General Government. The largest variance in both expenditure categories was due to less spending in personal services due to attrition among the higher paid personnel in both functions.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At the end of fiscal 2007 the County had \$99,305,438 net of accumulated depreciation invested in capital assets for its governmental and business-type activities. Of this total, \$84,117,693 was related to governmental activities and \$15,187,745 to the business-type activities.

Governmental activities largest increase occurred in the infrastructure category. Road and bridge construction and repairs accounted for this increase.

Acquisitions in the business-type activities amounted to \$1,753,906. All three enterprise funds acquired more than \$450,000 in capital assets during 2007.

**MIAMI COUNTY, OHIO**

***Management's Discussion and Analysis  
For the Year Ended December 31, 2007***

***Unaudited***

The following table summarizes the County's capital assets as of December 31, 2007 and December 31, 2006:

	Governmental Activities		Increase (Decrease)
	2007	2006	
Land	\$5,517,735	\$5,517,735	\$0
Total Non-Depreciable Capital Assets	5,517,735	5,517,735	0
Buildings	36,035,639	36,035,639	0
Improvements Other Than Buildings	209,175	209,175	0
Machinery and Equipment	17,954,702	17,101,746	852,956
Infrastructure	71,281,880	68,126,400	3,155,480
Less: Accumulated Depreciation	(46,881,438)	(44,254,030)	(2,627,408)
Total Depreciable Capital Assets	78,599,958	77,218,930	1,381,028
Totals	\$84,117,693	\$82,736,665	\$1,381,028

	Business-Type Activities		Increase (Decrease)
	2007	2006	
Land	\$90,000	\$90,000	\$0
Construction in Progress	0	15,191	(15,191)
Total Non-Depreciable Capital Assets	90,000	105,191	(15,191)
Buildings	3,518,248	2,741,929	776,319
Improvements Other Than Buildings	16,278,792	15,472,153	806,639
Machinery and Equipment	1,277,193	1,106,245	170,948
Less: Accumulated Depreciation	(5,976,488)	(5,479,255)	(497,233)
Total Non-Depreciable Capital Assets	15,097,745	13,841,072	1,256,673
Totals	\$15,187,745	\$13,946,263	\$1,241,482

Additional information on the County's capital assets can be found in Note 8.

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**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2007***

***Unaudited***

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**Debt**

At December 31, 2007, the County had \$11.855 million in bonds outstanding, \$945,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2007 and December 31, 2006:

	<u>2007</u>	<u>2006</u>
Governmental Activities:		
General Obligation Bonds	\$5,445,000	\$5,985,000
Superfund Site Liability	1,899,771	2,080,553
Capital Leases	152,321	110,541
Compensated Absences	2,856,959	2,760,732
Total Governmental Activities	<u>10,354,051</u>	<u>10,936,826</u>
Business-Type Activities:		
General Obligation Bonds	6,410,000	6,150,000
OPWC Loans	847,200	911,800
Landfill Postclosure Care Liability	26,139	25,462
Compensated Absences	129,207	105,378
Total Business-Type Activities	<u>7,412,546</u>	<u>7,192,640</u>
Totals	<u>\$17,766,597</u>	<u>\$18,129,466</u>

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, 2007, the County's outstanding debt was below the legal limit. Additional information on the County's long-term debt can be found in Note 12.

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

From 1990 through 2006 Miami County's employment has been better than both the state and national rate. During 2007, the County's unemployment rate was 5.4% while the State had a 5.6% unemployment rate.

While Miami County remains in strong financial shape, the County's budget for the general fund in 2008 is very conservative. Total revenues for 2008 are projected to be \$22.3 million, which is 16% less than what was actually received on a cash basis in fiscal year 2007. Due to an increase in salaries and the ever present increase in employee health care benefit costs, the General Fund's anticipated expenses have increased 7% from \$26.5 million on a cash basis in 2007 to \$28.4 million in 2008. Our County Sales Tax for 2008 is projected to be \$10.5 million, consistent with what we actually received on a cash basis in 2007. Investment income is expected to be \$2.3 million in 2008 if interest rates remain steady with 2007 rates.



**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. Peoples, Miami County Auditor, 201 W. Main Street, Troy, Ohio 45373.



**MIAMI COUNTY, OHIO**

**Statement of Net Assets**  
**December 31, 2007**

	<u>Primary Government</u>			<u>Component Unit</u>
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Riverside Training Industries, Inc.</u>
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 23,813,192	\$ 3,406,077	\$ 27,219,269	\$ 192,959
Cash and Cash Equivalents with Fiscal Agent	529,328	0	529,328	0
Investments	22,030,412	2,212,625	24,243,037	1,218,548
Receivables:				
Taxes	13,679,265	0	13,679,265	0
Accounts	652,548	672,501	1,325,049	120,250
Intergovernmental	12,919,408	28,915	12,948,323	0
Interest	544,421	2,431	546,852	0
Loans	700,109	0	700,109	0
Internal Balances	(1,010)	1,010	0	0
Due from Component Unit	125	0	125	0
Inventory of Supplies at Cost	206,820	0	206,820	3,319
Prepaid Items	174,949	0	174,949	4,679
Non-Depreciable Capital Assets	5,517,735	90,000	5,607,735	130,000
Depreciable Capital Assets, Net	78,599,958	15,097,745	93,697,703	1,046,497
Deferred Loss on Early Retirement of Debt	0	170,770	170,770	0
<b>Total Assets</b>	<u>159,367,260</u>	<u>21,682,074</u>	<u>181,049,334</u>	<u>2,716,252</u>
<b>Liabilities:</b>				
Accounts Payable	1,338,750	655,344	1,994,094	9,198
Accrued Wages and Benefits	1,496,268	69,257	1,565,525	59,615
Intergovernmental Payable	129,298	155,213	284,511	0
Claims Payable	994,247	0	994,247	0
Due to Others	0	0	0	807
Due to Primary Government	0	0	0	125
Unearned Revenue	11,564,083	0	11,564,083	0
Accrued Interest Payable	19,591	46,494	66,085	0
General Obligation Notes Payable	0	6,070,000	6,070,000	0
Long Term Liabilities:				
Due Within One Year	2,193,266	632,657	2,825,923	0
Due in More Than One Year	8,160,785	6,779,889	14,940,674	0
<b>Total Liabilities</b>	<u>25,896,288</u>	<u>14,408,854</u>	<u>40,305,142</u>	<u>69,745</u>

**MIAMI COUNTY, OHIO**

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	<u>Primary Government</u>			<u>Component Unit</u>
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Riverside Training Industries, Inc.</u>
<b>Net Assets:</b>				
Invested in Capital Assets, Net of Related Debt	78,520,372	4,812,358	83,332,730	1,176,497
Restricted For:				
Capital Projects	3,883,164	0	3,883,164	0
Debt Service	102,970	0	102,970	0
Public Safety	5,300,283	0	5,300,283	0
Health	8,320,869	0	8,320,869	0
Human Services	7,154,196	0	7,154,196	0
Public Works	4,918,980	0	4,918,980	0
General Government	1,600,727	0	1,600,727	0
Other Purposes	5,641,087	0	5,641,087	0
Unrestricted	18,028,324	2,460,862	20,489,186	1,470,010
<b>Total Net Assets</b>	<u>\$ 133,470,972</u>	<u>\$ 7,273,220</u>	<u>\$ 140,744,192</u>	<u>\$ 2,646,507</u>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Activities**  
**For the Year Ended December 31, 2007**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
Public Safety	\$ 17,712,859	\$ 5,616,612	\$ 1,703,555	\$ 0
Health	13,284,599	512,707	3,816,851	0
Human Services	13,434,394	2,309,418	11,183,318	0
Conservation and Recreation	536,828	0	0	0
Public Works	9,935,429	996,836	359,285	7,051,583
General Government	14,866,755	6,649,206	577,562	0
Interest and Fiscal Charges	256,451	0	0	0
<b>Total Governmental Activities</b>	<u>70,027,315</u>	<u>16,084,779</u>	<u>17,640,571</u>	<u>7,051,583</u>
<b>Business-Type Activities:</b>				
Water	1,580,027	1,252,273	0	322,314
Sewer	1,662,836	1,282,360	0	188,614
Transfer Station	4,664,059	5,095,856	0	108,528
Sheriff Police Rotary	301,094	331,537	0	0
<b>Total Business-Type Activities</b>	<u>8,208,016</u>	<u>7,962,026</u>	<u>0</u>	<u>619,456</u>
<b>Total Primary Government</b>	<u>\$ 78,235,331</u>	<u>\$ 24,046,805</u>	<u>\$ 17,640,571</u>	<u>\$ 7,671,039</u>
<b>Component Unit:</b>				
Riverside Training Industries, Inc.	<u>\$ 1,534,702</u>	<u>\$ 1,217,289</u>	<u>\$ 298,188</u>	<u>\$ 0</u>

**General Revenues:**

Property Taxes  
Sales Taxes  
Intergovernmental, Unrestricted  
Investment Earnings  
Miscellaneous

**Transfers**

Total General Revenues  
  
Change in Net Assets  
  
Net Assets Beginning of Year  
  
Net Assets End of Year

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Net (Expense) Revenue and Changes in Net Assets			
Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
\$ (10,392,692)	\$ 0	\$ (10,392,692)	
(8,955,041)	0	(8,955,041)	
58,342	0	58,342	
(536,828)	0	(536,828)	
(1,527,725)	0	(1,527,725)	
(7,639,987)	0	(7,639,987)	
(256,451)	0	(256,451)	
(29,250,382)	0	(29,250,382)	
0	(5,440)	(5,440)	
0	(191,862)	(191,862)	
0	540,325	540,325	
0	30,443	30,443	
0	373,466	373,466	
(29,250,382)	373,466	(28,876,916)	
			\$ (19,225)
12,041,927	0	12,041,927	0
10,799,612	0	10,799,612	0
4,549,470	0	4,549,470	0
3,534,795	43,951	3,578,746	68,357
899,188	0	899,188	0
261,000	(261,000)	0	0
32,085,992	(217,049)	31,868,943	68,357
2,835,610	156,417	2,992,027	49,132
130,635,362	7,116,803	137,752,165	2,597,375
\$ 133,470,972	\$ 7,273,220	\$ 140,744,192	\$ 2,646,507

**MIAMI COUNTY, OHIO**

**Balance Sheet  
Governmental Funds  
December 31, 2007**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Mental Retardation and Developmental Disabilities Board
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 2,858,391	\$ 1,582,548	\$ 492,467	\$ 4,192,867
Cash and Cash Equivalents with Fiscal Agent	0	0	0	529,328
Investments	12,172,196	1,132,019	346,697	2,999,218
Receivables:				
Taxes	6,022,645	803,713	0	6,374,084
Accounts	555,784	5,184	0	0
Intergovernmental	1,973,945	2,501,622	3,602,173	1,213,397
Interest	522,001	7,239	0	736
Loans	0	0	0	0
Due from Other Funds	49,735	44,689	31,542	0
Interfund Loans Receivable	55,468	0	0	0
Due from Component Unit	0	0	0	125
Inventory of Supplies, at Cost	0	206,820	0	0
Prepaid Items	111,144	4,442	0	41,366
<b>Total Assets</b>	<b>\$ 24,321,309</b>	<b>\$ 6,288,276</b>	<b>\$ 4,472,879</b>	<b>\$ 15,351,121</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 285,871	\$ 124,478	\$ 307,564	\$ 100,570
Accrued Wages and Benefits Payable	645,801	97,173	77,808	282,432
Intergovernmental Payable	29,482	0	95,793	2,082
Due to Other Funds	140,960	2,034	119,336	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	6,620,565	2,478,839	2,788,292	7,229,395
<b>Total Liabilities</b>	<b>7,722,679</b>	<b>2,702,524</b>	<b>3,388,793</b>	<b>7,614,479</b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	409,496	307,425	385,726	103,988
Reserved for Prepaid Items	111,144	4,442	0	41,366
Reserved for Supplies Inventory	0	206,820	0	0
Reserved for Debt Service	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Reserved for Interfund Loans Receivable	55,468	0	0	0
Undesignated, Unreserved in:				
General Fund	16,022,522	0	0	0
Special Revenue Funds	0	3,067,065	698,360	7,591,288
Capital Projects Funds	0	0	0	0
<b>Total Fund Balances</b>	<b>16,598,630</b>	<b>3,585,752</b>	<b>1,084,086</b>	<b>7,736,642</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 24,321,309</b>	<b>\$ 6,288,276</b>	<b>\$ 4,472,879</b>	<b>\$ 15,351,121</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Other Governmental Funds	Total Governmental Funds
\$ 12,669,125	\$ 21,795,398
0	529,328
3,959,745	20,609,875
478,823	13,679,265
91,580	652,548
3,628,271	12,919,408
14,445	544,421
700,109	700,109
201,068	327,034
0	55,468
0	125
0	206,820
17,997	174,949
<u>\$ 21,761,163</u>	<u>\$ 72,194,748</u>
\$ 520,267	\$ 1,338,750
393,054	1,496,268
1,941	129,298
65,714	328,044
55,468	55,468
<u>3,418,205</u>	<u>22,535,296</u>
<u>4,454,649</u>	<u>25,883,124</u>
1,361,016	2,567,651
17,997	174,949
0	206,820
122,561	122,561
700,109	700,109
0	55,468
0	16,022,522
11,310,821	22,667,534
3,794,010	3,794,010
<u>17,306,514</u>	<u>46,311,624</u>
<u>\$ 21,761,163</u>	<u>\$ 72,194,748</u>

**MIAMI COUNTY, OHIO**

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***Reconciliation Of Total Governmental Fund Balances  
To Net Assets Of Governmental Activities  
December 31, 2007***

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<b>Total Governmental Fund Balances</b>	\$ 46,311,624
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>	
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.	84,117,693
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.	10,971,213
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(10,373,642)
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 fund is included in governmental activities in the statement of net assets. This is the balance that is recorded in the governmental activities.	<u>2,444,084</u>
<b><i>Net Assets of Governmental Activities</i></b>	<b><u><u>\$ 133,470,972</u></u></b>

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, 2007**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Mental Retardation and Developmental Disabilities Board
<b>Revenues:</b>				
Taxes	\$ 12,896,914	\$ 834,707	\$ 0	\$ 6,643,291
Intergovernmental Revenues	2,808,651	5,383,923	5,492,146	5,182,902
Charges for Services	4,184,442	401,920	35,115	155,760
Licenses and Permits	677,427	0	0	0
Investment Earnings	3,344,074	157,601	0	65,873
Fines and Forfeitures	1,328,466	91,150	0	0
All Other Revenues	614,504	104,990	211,142	69,441
<b>Total Revenue</b>	<b>25,854,478</b>	<b>6,974,291</b>	<b>5,738,403</b>	<b>12,117,267</b>
<b>Expenditures:</b>				
Current:				
Public Safety	11,216,183	0	0	0
Health	188,097	0	0	13,476,306
Human Services	2,031,380	0	5,553,828	0
Conservation and Recreation	474,392	0	0	0
Public Works	296,460	6,930,198	0	0
General Government	11,413,419	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	16,045	34,434	0	0
Interest and Fiscal Charges	1,187	1,374	0	0
<b>Total Expenditures</b>	<b>25,637,163</b>	<b>6,966,006</b>	<b>5,553,828</b>	<b>13,476,306</b>
Excess (Deficiency) of Revenues Over Expenditures	217,315	8,285	184,575	(1,359,039)
<b>Other Financing Sources (Uses):</b>				
Capital Leases Issued	0	0	0	0
Transfers In	316,000	0	0	0
Transfers Out	(583,268)	0	(139,630)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(267,268)</b>	<b>0</b>	<b>(139,630)</b>	<b>0</b>
Net Change in Fund Balances	(49,953)	8,285	44,945	(1,359,039)
<b>Fund Balances at Beginning of Year</b>	16,648,583	3,628,634	1,039,141	9,095,681
Increase (Decrease) in Inventory Reserve	0	(51,167)	0	0
<b>Fund Balances End of Year</b>	<b>\$ 16,598,630</b>	<b>\$ 3,585,752</b>	<b>\$ 1,084,086</b>	<b>\$ 7,736,642</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 2,487,043	\$ 22,861,955
8,959,249	27,826,871
8,339,070	13,116,307
10	677,437
186,681	3,754,229
157,472	1,577,088
185,448	1,185,525
<u>20,314,973</u>	<u>70,999,412</u>
6,752,380	17,968,563
258,747	13,923,150
6,599,342	14,184,550
62,436	536,828
2,102,718	9,329,376
3,508,483	14,921,902
141,335	141,335
547,249	597,728
256,741	259,302
<u>20,229,431</u>	<u>71,862,734</u>
85,542	(863,322)
99,508	99,508
1,036,867	1,352,867
<u>(368,969)</u>	<u>(1,091,867)</u>
<u>767,406</u>	<u>360,508</u>
852,948	(502,814)
16,453,566	46,865,605
0	(51,167)
<u>\$ 17,306,514</u>	<u>\$ 46,311,624</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, 2007***

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**Net Change in Fund Balances - Total Governmental Funds** \$ (502,814)

***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.	1,483,351
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 capital assets net of proceeds received.	(102,323)
Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	1,602,513
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.	679,002
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	2,851
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.	(147,394)
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>(179,576)</u>
<b><i>Change in Net Assets of Governmental Activities</i></b>	<b><u><u>\$ 2,835,610</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, 2007**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 12,337,803	\$ 12,337,803	\$ 12,843,520	\$ 505,717
Intergovernmental Revenues	2,599,023	2,599,023	2,897,424	298,401
Charges for Services	3,551,827	3,551,827	4,505,472	953,645
Licenses and Permits	863,000	863,000	679,456	(183,544)
Investment Earnings	1,700,000	1,700,000	2,922,482	1,222,482
Fines and Forfeitures	1,122,500	1,122,500	1,336,740	214,240
All Other Revenues	274,500	274,500	603,275	328,775
Total Revenues	22,448,653	22,448,653	25,788,369	3,339,716
<b>Expenditures:</b>				
Current:				
Public Safety	11,637,167	12,033,092	11,549,314	483,778
Health	221,167	221,167	214,110	7,057
Human Services	2,092,970	2,080,856	2,034,213	46,643
Conservation and Recreation	504,700	499,843	475,853	23,990
Public Works	297,970	301,149	295,426	5,723
General Government	12,681,208	13,296,630	11,657,308	1,639,322
Total Expenditures	27,435,182	28,432,737	26,226,224	2,206,513
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,986,529)	(5,984,084)	(437,855)	5,546,229
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	316,000	316,000
Transfers Out	(350,000)	(600,000)	(583,268)	16,732
Advances In	0	0	560,246	560,246
Advances Out	0	(461,548)	(461,548)	0
Total Other Financing Sources (Uses):	(350,000)	(1,061,548)	(168,570)	892,978
Net Change in Fund Balance	(5,336,529)	(7,045,632)	(606,425)	6,439,207
Fund Balance at Beginning of Year	13,882,381	13,882,381	13,882,381	0
Prior Year Encumbrances	839,875	839,875	839,875	0
Fund Balance at End of Year	\$ 9,385,727	\$ 7,676,624	\$ 14,115,831	\$ 6,439,207

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, 2007***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 813,923	\$ 813,923	\$ 834,707	\$ 20,784
Intergovernmental Revenues	5,098,876	5,098,876	5,280,821	181,945
Charges for Services	372,900	370,934	339,372	(31,562)
Investment Earnings	30,000	30,000	138,682	108,682
Fines and Forfeitures	84,800	84,800	91,700	6,900
All Other Revenues	96,000	96,358	104,990	8,632
Total Revenues	6,496,499	6,494,891	6,790,272	295,381
<b>Expenditures:</b>				
Current:				
Public Works	7,420,593	9,030,147	7,341,521	1,688,626
Total Expenditures	7,420,593	9,030,147	7,341,521	1,688,626
Excess (Deficiency) of Revenues Over (Under) Expenditures	(924,094)	(2,535,256)	(551,249)	1,984,007
Fund Balance at Beginning of Year	2,551,832	2,551,832	2,551,832	0
Prior Year Encumbrances	267,439	267,439	267,439	0
Fund Balance at End of Year	\$ 1,895,177	\$ 284,015	\$ 2,268,022	\$ 1,984,007

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, 2007**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 5,791,395	\$ 5,800,445	\$ 5,275,284	\$ (525,161)
Charges for Services	40,000	40,000	35,115	(4,885)
All Other Revenues	303,500	303,500	211,142	(92,358)
Total Revenues	6,134,895	6,143,945	5,521,541	(622,404)
<b>Expenditures:</b>				
Current:				
Human Services	5,963,464	6,629,988	6,102,006	527,982
Total Expenditures	5,963,464	6,629,988	6,102,006	527,982
Excess (Deficiency) of Revenues Over (Under) Expenditures	171,431	(486,043)	(580,465)	(94,422)
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(186,175)	(186,175)	(139,630)	46,545
Total Other Financing Sources (Uses):	(186,175)	(186,175)	(139,630)	46,545
Net Change in Fund Balance	(14,744)	(672,218)	(720,095)	(47,877)
Fund Balance at Beginning of Year	680,777	680,777	680,777	0
Prior Year Encumbrances	201,929	201,929	201,929	0
Fund Balance at End of Year	\$ 867,962	\$ 210,488	\$ 162,611	\$ (47,877)

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, 2007***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 6,444,037	\$ 6,444,037	\$ 6,643,291	\$ 199,254
Intergovernmental Revenues	3,566,209	3,566,209	3,862,963	296,754
Charges for Services	143,148	143,148	158,416	15,268
Investment Earnings	6,000	6,000	9,507	3,507
All Other Revenues	54,036	54,036	69,061	15,025
Total Revenues	10,213,430	10,213,430	10,743,238	529,808
<b>Expenditures:</b>				
Current:				
Health	11,516,091	11,516,091	11,154,102	361,989
Total Expenditures	11,516,091	11,516,091	11,154,102	361,989
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,302,661)	(1,302,661)	(410,864)	891,797
Fund Balance at Beginning of Year	7,182,921	7,182,921	7,182,921	0
Prior Year Encumbrances	194,105	194,105	194,105	0
Fund Balance at End of Year	\$ 6,074,365	\$ 6,074,365	\$ 6,966,162	\$ 891,797

See accompanying notes to the basic financial statements





**MIAMI COUNTY, OHIO**

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**Statement of Net Assets**  
**Proprietary Funds**  
**December 31, 2007**

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	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Assets:</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ 188,512	\$ 2,154,639	\$ 988,273
Investments	0	1,516,875	695,750
Receivables:			
Accounts	77,956	129,330	465,215
Intergovernmental	0	0	0
Interest	0	0	2,431
Due from Other Funds	2,893	2,893	0
<b>Total Current Assets</b>	269,361	3,803,737	2,151,669
<b>Noncurrent Assets:</b>			
<b>Restricted Assets:</b>			
Non-Depreciable Capital Assets	0	10,000	80,000
Depreciable Capital Assets, Net	4,900,438	6,536,585	3,660,722
Deferred Loss on Early Retirement of Debt	24,058	84,595	62,117
<b>Total Noncurrent Assets</b>	4,924,496	6,631,180	3,802,839
<b>Total Assets</b>	5,193,857	10,434,917	5,954,508

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total Enterprise Funds	Governmental Activites Internal Service Fund
\$ 74,653	\$ 3,406,077	\$ 2,017,794
0	2,212,625	1,420,537
0	672,501	0
28,915	28,915	0
0	2,431	0
0	5,786	0
103,568	6,328,335	3,438,331
0	90,000	0
0	15,097,745	0
0	170,770	0
0	15,358,515	0
103,568	21,686,850	3,438,331

(Continued)

**MIAMI COUNTY, OHIO**

**Statement of Net Assets**  
**Proprietary Funds**  
**December 31, 2007**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Liabilities:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	163,913	105,238	386,193
Accrued Wages and Benefits Payable	20,478	929	30,228
Intergovernmental Payable	60,692	70,232	24,289
Claims Payable	0	0	0
Due to Other Funds	1,353	0	3,423
Accrued Interest Payable	9,722	29,294	7,478
General Obligation Notes Payable	375,040	4,544,960	1,150,000
Compensated Absences Payable - Current	34,223	301	38,533
General Obligation Bonds - Current	114,425	200,575	180,000
Ohio Public Works Commission Loans Payable - Current	35,000	29,600	0
<b>Total Current Liabilities</b>	<b>814,846</b>	<b>4,981,129</b>	<b>1,820,144</b>
<b>Noncurrent Liabilities</b>			
Compensated Absences Payable	25,496	0	30,654
General Obligation Bonds Payable	2,186,811	3,108,189	620,000
Ohio Public Works Commission Loans Payable	495,000	287,600	0
Landfill Postclosure Care Liability	0	0	26,139
<b>Total Noncurrent Liabilities</b>	<b>2,707,307</b>	<b>3,395,789</b>	<b>676,793</b>
<b>Total Liabilities</b>	<b>3,522,153</b>	<b>8,376,918</b>	<b>2,496,937</b>
<b>Net Assets:</b>			
Invested in Capital Assets, net of debt	1,718,220	1,241,299	1,852,839
Unrestricted	(46,516)	816,700	1,604,732
<b>Total Net Assets</b>	<b>\$ 1,671,704</b>	<b>\$ 2,057,999</b>	<b>\$ 3,457,571</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total Enterprise Funds	Governmental Activites Internal Service Fund
0	655,344	0
17,622	69,257	0
0	155,213	0
0	0	994,247
0	4,776	0
0	46,494	0
0	6,070,000	0
0	73,057	0
0	495,000	0
0	64,600	0
17,622	7,633,741	994,247
0	56,150	0
0	5,915,000	0
0	782,600	0
0	26,139	0
0	6,779,889	0
17,622	14,413,630	994,247
0	4,812,358	0
85,946	2,460,862	2,444,084
\$ 85,946	\$ 7,273,220	\$ 2,444,084

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenses and Changes in Fund Net Assets**  
**Proprietary Funds**  
**For the Year Ended December 31, 2007**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Operating Revenues:</b>			
Charges for Services	\$ 1,223,633	\$ 1,278,538	\$ 5,015,147
Other Operating Revenue	28,640	3,822	80,709
Total Operating Revenues	1,252,273	1,282,360	5,095,856
<b>Operating Expenses:</b>			
Personal Services	330,481	219,514	763,214
Materials and Supplies	764,667	27,859	65,264
Contractual Services	228,557	968,286	3,591,674
Utilities	3,858	27,511	35,202
Depreciation	141,320	202,574	153,339
Health Insurance Claims	0	0	0
Other Operating Expenses	68	0	600
Total Operating Expenses	1,468,951	1,445,744	4,609,293
Operating Income (Loss)	(216,678)	(163,384)	486,563
<b>Nonoperating Revenue (Expenses):</b>			
Investment Earnings	0	0	43,951
Interest and Fiscal Charges	(111,076)	(217,092)	(54,766)
Special Assessment Revenue	39,016	64,674	0
Total Nonoperating Revenues (Expenses)	(72,060)	(152,418)	(10,815)
Income (Loss) Before Transfers and Contributions	(288,738)	(315,802)	475,748
Capital Contributions	283,298	123,940	108,528
Transfers Out	0	0	0
Change in Net Assets	(5,440)	(191,862)	584,276
Net Assets Beginning of Year	1,677,144	2,249,861	2,873,295
Net Assets End of Year	\$ 1,671,704	\$ 2,057,999	\$ 3,457,571

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total Enterprise Funds	Governmental Activites Internal Service Fund
\$ 331,537	\$ 7,848,855	\$ 7,118,595
0	113,171	32,715
331,537	7,962,026	7,151,310
301,094	1,614,303	0
0	857,790	0
0	4,788,517	893,165
0	66,571	0
0	497,233	0
0	0	6,437,721
0	668	0
301,094	7,825,082	7,330,886
30,443	136,944	(179,576)
0	43,951	0
0	(382,934)	0
0	103,690	0
0	(235,293)	0
30,443	(98,349)	(179,576)
0	515,766	0
(261,000)	(261,000)	0
(230,557)	156,417	(179,576)
316,503	7,116,803	2,623,660
\$ 85,946	\$ 7,273,220	\$ 2,444,084

**MIAMI COUNTY, OHIO**

***Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2007***

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$1,250,856	\$1,296,909	\$4,985,654
Cash Payments for Goods and Services	(879,876)	(1,060,101)	(3,687,292)
Cash Payments to Employees	(250,284)	(291,080)	(746,885)
Net Cash Provided (Used) by Operating Activities	<u>120,696</u>	<u>(54,272)</u>	<u>551,477</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Advances In	392,000	0	0
Advances Out	(467,121)	0	0
Transfers Out	0	0	0
Net Cash Used by Noncapital Financing Activities	<u>(75,121)</u>	<u>0</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Acquisition and Construction of Assets	(405,300)	(264,247)	(493,097)
General Obligation Notes Issued	375,040	4,544,960	1,150,000
General Obligation Bonds Issued	525,000	205,000	0
Principal Paid on General Obligation Notes	(309,760)	(1,295,240)	0
Principal Paid on General Obligation Bonds	(96,445)	(193,555)	(180,000)
Principal Paid on Ohio Public Works Commission Loan	(35,000)	(29,600)	0
Special Assessment Revenue Received	39,016	64,674	0
Interest Paid on All Debt	(106,877)	(196,677)	(44,335)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(14,326)</u>	<u>2,835,315</u>	<u>432,568</u>
<u>Cash Flows from Investing Activities:</u>			
Purchase of Investments	0	(1,124,745)	(372,527)
Sale of Investments	0	0	0
Receipts of Interest	0	0	46,280
Net Cash Provided (Used) by Investing Activities	<u>0</u>	<u>(1,124,745)</u>	<u>(326,247)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	31,249	1,656,298	657,798
Cash and Cash Equivalents at Beginning of Year	157,263	498,341	330,475
Cash and Cash Equivalents at End of Year	<u>\$188,512</u>	<u>\$2,154,639</u>	<u>\$988,273</u>



**MIAMI COUNTY, OHIO**

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Sheriff Police		Governmental Activities Internal Service
Rotary	Total	Fund
\$347,860	\$7,881,279	\$7,151,310
0	(5,627,269)	(6,891,411)
(291,283)	(1,579,532)	0
<u>56,577</u>	<u>674,478</u>	<u>259,899</u>
0	392,000	0
0	(467,121)	0
(261,000)	(261,000)	0
<u>(261,000)</u>	<u>(336,121)</u>	<u>0</u>
0	(1,162,644)	0
0	6,070,000	0
0	730,000	0
0	(1,605,000)	0
0	(470,000)	0
0	(64,600)	0
0	103,690	0
0	(347,889)	0
<u>0</u>	<u>3,253,557</u>	<u>0</u>
0	(1,497,272)	0
0	0	151,048
0	46,280	0
<u>0</u>	<u>(1,450,992)</u>	<u>151,048</u>
(204,423)	2,140,922	410,947
279,076	1,265,155	1,606,847
<u>\$74,653</u>	<u>\$3,406,077</u>	<u>\$2,017,794</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2007**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Reconciliation of Operating Income (Loss) to Net Cash</b>			
<b><u>Provided (Used) by Operating Activities:</u></b>			
Operating Income (Loss)	(\$216,678)	(\$163,384)	\$486,563
Adjustments to Reconcile Operating Income (Loss) to			
<b>Net Cash Provided (Used) by Operating Activities:</b>			
Depreciation Expense	141,320	202,574	153,339
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(1,771)	(2,669)	(110,202)
Decrease in Due from Other Funds	354	17,218	0
Decrease in Intergovernmental Receivable	0	0	0
Increase (Decrease) in Accounts Payable	163,913	18,207	(19,650)
Increase (Decrease) in Accrued Wages and Benefits	20,478	(20,546)	1,199
Increase (Decrease) in Due to Other Funds	1,353	(1,249)	809
Increase (Decrease) in Intergovernmental Payables	(47,992)	(53,403)	24,289
Increase in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	59,719	(51,020)	15,130
<b>Total Adjustments</b>	<b>337,374</b>	<b>109,112</b>	<b>64,914</b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$120,696</b>	<b>(\$54,272)</b>	<b>\$551,477</b>

**Schedule of Noncash Investing, Capital and Financing Activities:**

At December 31, 2007, the Sewer and Transfer Station Funds had outstanding liabilities of \$80,969 and \$148,074, respectively, for the purchase of certain capital assets. The Water, Sewer and Transfer Station Funds received \$283,298, \$123,940 and \$108,528, respectively, of capital assets contributed by developers.

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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<u>Sheriff Police</u>		Governmental -
<u>Rotary</u>	<u>Total</u>	Activities
		Internal Service
		<u>Fund</u>
\$30,443	\$136,944	(\$179,576)
0	497,233	0
0	(114,642)	0
0	17,572	0
16,323	16,323	0
0	162,470	(4,215)
9,811	10,942	0
0	913	0
0	(77,106)	0
0	0	443,690
0	23,829	0
<u>26,134</u>	<u>537,534</u>	<u>439,475</u>
<u>\$56,577</u>	<u>\$674,478</u>	<u>\$259,899</u>

**MIAMI COUNTY, OHIO**

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**Statement of Net Assets  
Fiduciary Funds  
December 31, 2007**

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	Private Purpose Trust	Agency Funds
<b>Assets:</b>		
Cash and Cash Equivalents	\$ 280,631	\$ 9,724,912
Investments	0	5,584,774
Receivables:		
Taxes	0	69,672,431
Accounts	0	716,694
Special Assessments	0	1,544,758
<b>Total Assets</b>	<u>280,631</u>	<u>87,243,569</u>
<b>Liabilities:</b>		
Due to Others	0	87,243,569
<b>Total Liabilities</b>	<u>0</u>	<u>87,243,569</u>
<b>Net Assets:</b>		
Unrestricted	280,631	0
<b>Total Net Assets</b>	<u>\$ 280,631</u>	<u>\$ 0</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, 2007***

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	<u>Private Purpose Trust</u>
<b>Additions:</b>	
Contributions:	
Current Unclaimed Funds	\$ 28,668
Total Additions	<u>28,668</u>
<b>Deductions:</b>	
Refund of Unclaimed Monies	301
Total Deductions	<u>301</u>
Change in Net Assets	28,367
Net Assets at Beginning of Year	<u>252,264</u>
Net Assets End of Year	<u><u>\$ 280,631</u></u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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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 polices 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:

***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:

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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

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

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.

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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

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

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.



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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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, 2007 but which are not intended to finance 2007 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 government-wide, the proprietary fund and fiduciary fund financial statements. 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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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 2007.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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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 2007, 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**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007**

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**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)	(\$49,953)	\$8,285	\$44,945	(\$1,359,039)
Increase (Decrease):				
Accrued Revenues at December 31, 2007 received during 2008	(2,718,886)	(901,506)	(845,423)	(406,367)
Accrued Revenues at December 31, 2006 received during 2007	2,751,475	724,626	597,019	281,093
Accrued Expenditures at December 31, 2007 paid during 2008	1,102,114	223,685	600,501	385,084
Accrued Expenditures at December 31, 2006 paid during 2007	(950,171)	(178,537)	(440,584)	(330,503)
2006 Prepays for 2007	125,023	5,287	0	45,771
2007 Prepays for 2008	(111,144)	(4,442)	0	(41,366)
Change in Cash with Fiscal Agent	0	0	0	1,192,966
Outstanding Encumbrances	(754,883)	(428,647)	(676,553)	(178,503)
Budget Basis	<u>(\$606,425)</u>	<u>(\$551,249)</u>	<u>(\$720,095)</u>	<u>(\$410,864)</u>

## **MIAMI COUNTY, OHIO**

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### ***Notes to the Basic Financial Statements For the Year Ended December 31, 2007***

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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 3 "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 3, "Cash, Cash Equivalents and Investments." During 2007, the County invested funds in U.S. Government Securities, certificates of deposit, money market mutual funds 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, 2007. Riverside Training Industries (discretely presented component unit) permitted investments include mortgage backed securities, 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, 2007. See Note 3, "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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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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, 2007, 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 \$10,000.

**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, 2007***

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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	5 - 20
Infrastructure	15 - 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 Commission Loans	Water Fund Sewer Fund



**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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

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

<u>Obligation</u>	<u>Fund</u>
Capital Leases	General Fund, Motor Vehicle and Gasoline Tax Fund, E-911 Emergency Operations 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 Emergency Management Agency 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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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, 2007***

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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 did not have any net assets restricted by enabling legislation during 2007.

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:*

Intergovernmental Revenues	\$9,317,373
Interest Revenue	164,234
Delinquent Tax Revenues	381,334
Fines and Foreitures	408,163
Loan Revenue	700,109
	<u>\$10,971,213</u>

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

General Obligation Bonds Payable	(\$5,445,000)
Superfund Site Liability	(1,899,771)
Capital Leases Payable	(152,321)
Accrued Interest on Long-Term Debt	(19,591)
Compensated Absences Payable	(2,856,959)
	<u>(\$10,373,642)</u>

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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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	\$4,309,517
Depreciation Expense	(2,826,166)
	<u>\$1,483,351</u>

*Governmental revenues not reported in the funds:*

Increase in Shared Revenue	\$1,414,753
Decrease in Delinquent Tax Revenue	(20,416)
Decrease in Interest Revenue	(219,434)
Increase in Fines and Forfeitures	408,163
Increase in Loan Revenue	19,447
	<u>\$1,602,513</u>

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

General Obligation Bond Principal Payments	\$540,000
Superfund Site Liability Payment	180,782
Capital Lease Payments	57,728
New Capital Lease	(99,508)
	<u>\$679,002</u>

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

Increase in Compensated Absences Payable	(\$96,227)
Decrease in supplies inventory	(51,167)
	<u>(\$147,394)</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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**NOTE 3 - CASH, CASH EQUIVALENTS AND INVESTMENTS**

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

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

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

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

- United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Interim deposits in eligible institutions applying for interim funds;
- Bonds and other obligations of the State of Ohio;

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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

- 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.

**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 \$26,493,820 and the bank balance was \$28,846,082. Federal depository insurance covered \$600,000 of the bank balance and \$28,246,082 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>\$28,246,082</u>
Total Balance	<u><u>\$28,246,082</u></u>

At year end, the carrying amount of Riverside Training Industries' (component unit) deposits was \$192,959 and the bank balance was \$122,276. Federal depository insurance covered \$100,000 of the bank balance.

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007**

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

**B. Investments**

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			less than 1	1-3	3-5
STAR Ohio	\$21,260,320	AAA <sup>m 1</sup>	\$21,260,320	\$0	\$0
FHLB	5,882,143	AAA <sup>1,2</sup>	1,153,002	2,635,713	2,093,428
FHLMC	4,967,190	AAA <sup>1,2</sup>	500,135	765,221	3,701,834
FNMA	7,115,949	AAA <sup>1,2</sup>	1,503,285	1,120,873	4,491,791
FFCB	350,109	AAA <sup>1,2</sup>	0	0	350,109
United States Treasury Note	1,512,420	N/A	1,512,420	0	0
Total Investments	<u>\$41,088,131</u>		<u>\$25,929,162</u>	<u>\$4,521,807</u>	<u>\$10,637,162</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 51.7% of its portfolio in Star Ohio, 44.6% in US Agency Securities (FNMA, FHLB, FFCB and FHLMC) and 3.7% 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:

	Fair Value	Credit Rating	N/A	Investment Maturities (in Years)			
				less than 1	1-3	3-5	Over 5
Mortgage Backed Securities	\$170,681	AAA <sup>1</sup>	\$0	\$34,930	\$20,994	\$114,757	\$0
Corporate stocks and bonds	755,420	A- <sup>1</sup>	453,135	45,326	108,931	114,327	33,701
Mutual Funds	286,803	N/A	286,803	0	0	0	0
Other Assets	5,644	N/A	5,644	0	0	0	0
Total Investments	<u>\$1,218,548</u>		<u>\$745,582</u>	<u>\$80,256</u>	<u>\$129,925</u>	<u>\$229,084</u>	<u>\$33,701</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, 2007***

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**NOTE 3 - 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:

	<u>Cash and Cash Equivalents *</u>	<u>Investments</u>
Per Statement of Net Assets	\$37,754,140	\$29,827,811
Certificates of Deposit (with maturities of more than 3 months)	10,000,000	(10,000,000)
Investments:		
STAR Ohio	<u>(21,260,320)</u>	<u>21,260,320</u>
Per GASB Statement No. 3	<u>\$26,493,820</u>	<u>\$41,088,131</u>

\* - 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:

	<u>Cash and Cash Equivalents</u>	<u>Investments</u>
Per Statement of Net Assets	<u>\$192,959</u>	<u>\$1,218,548</u>
Per GASB Statement No. 3	<u>\$192,959</u>	<u>\$1,218,548</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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**NOTE 4 - TAXES**

**A. Property Taxes**

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property located in the County and used in business. Real property taxes (other than public utility) collected during 2007 were levied after October 1, 2006 on assessed values as of January 1, 2006, 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 2007. 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 12.5 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, 2007, was \$8.80 per \$1,000 of assessed value. The assessed value upon which the 2007 tax receivable was based was \$2,238,292,360. This amount constitutes \$2,054,075,790 in real property assessed value, \$53,198,900 in public utility assessed value and \$131,017,670 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 .880% (8.80 mills) of assessed value.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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**NOTE 4 – 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 5- RECEIVABLES**

Receivables at December 31, 2007, consisted of taxes, accounts receivable, intergovernmental receivables arising from shared revenues, interest, loans and interfund receivables. All receivables are considered collectible in full.

**NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES**

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2007 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 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, 2007**

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**NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES (Continued)**

The following balances at December 31, 2007, represent due from/to other funds:

	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$49,735	\$140,960
Motor Vehicle and Gasoline Tax Fund	44,689	2,034
Job and Family Services Fund	31,542	119,336
Other Governmental Funds	201,068	65,714
Total Governmental Funds	327,034	328,044
Enterprise Funds:		
Water Fund	2,893	1,353
Sewer Fund	2,893	0
Transfer Station Fund	0	3,423
Total Enterprise Funds	5,786	4,776
Total Interfund Receivables and Payables	\$332,820	\$332,820

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 7 - TRANSFERS**

The following balances at December 31, 2007 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$316,000	\$583,268
Job and Family Services Fund	0	139,630
Other Governmental Funds	1,036,867	368,969
Total Governmental Fund Transfers	1,352,867	1,091,867
Enterprise Funds:		
Sheriff Police Rotary Fund	0	261,000
Total Enterprise Fund Transfers	0	261,000
Grand Total All Transfers	\$1,352,867	\$1,352,867

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, 2007**

**NOTE 8 - CAPITAL ASSETS**

**A. Governmental Activities Capital Assets**

Summary by category of changes in governmental activities capital assets at December 31, 2007:

*Historical Cost:*

Class	December 31, 2006	Additions	Deletions	December 31, 2007
<i>Non-Depreciable Capital Assets:</i>				
Land	\$5,517,735	\$0	\$0	\$5,517,735
Total Non-Depreciable Capital Assets	5,517,735	0	0	5,517,735
<i>Depreciable Capital Assets:</i>				
Buildings	36,035,639	0	0	36,035,639
Improvements Other Than Buildings	209,175	0	0	209,175
Machinery and Equipment	17,101,746	1,051,449	(198,493)	17,954,702
Infrastructure	68,126,400	3,258,068	(102,588)	71,281,880
Total Depreciable Capital Assets	121,472,960	4,309,517	(301,081)	125,481,396
Total Cost	\$126,990,695	\$4,309,517	(\$301,081)	\$130,999,131

*Accumulated Depreciation:*

Class	December 31, 2006	Additions	Deletions	December 31, 2007
Buildings	(\$6,459,633)	(\$585,326)	\$0	(\$7,044,959)
Improvements Other Than Buildings	(128,368)	(12,345)	0	(140,713)
Machinery and Equipment	(11,693,271)	(1,306,242)	149,176	(12,850,337)
Infrastructure	(25,972,758)	(922,253)	49,582	(26,845,429)
Total Depreciation	(\$44,254,030)	(\$2,826,166) *	\$198,758	(\$46,881,438)
<i>Net Value:</i>	\$82,736,665			\$84,117,693

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

Public Safety	\$667,881
Health	175,529
Human Services	48,791
Public Works	1,265,435
General Government	668,530
Total Depreciation Expense	<u>\$2,826,166</u>

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007**

**NOTE 8 - CAPITAL ASSETS (Continued)**

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

Summary by Category at December 31, 2007:

<i>Historical Cost:</i>				
Class	December 31, 2006	Additions	Deletions	December 31, 2007
<i>Non-Depreciable Capital Assets:</i>				
Land	\$90,000	\$0	\$0	\$90,000
Construction in Progress	15,191	0	(15,191)	0
Total Non-Depreciable Capital Assets	105,191	0	(15,191)	90,000
<i>Depreciable Capital Assets:</i>				
Buildings	2,741,929	776,319	0	3,518,248
Improvements Other Than Buildings	15,472,153	806,639	0	16,278,792
Machinery and Equipment	1,106,245	170,948	0	1,277,193
Total Depreciable Capital Assets	19,320,327	1,753,906	0	21,074,233
Total Cost	\$19,425,518	\$1,753,906	(\$15,191)	\$21,164,233
<i>Accumulated Depreciation:</i>				
Class	December 31, 2006	Additions	Deletions	December 31, 2007
Buildings	(\$351,905)	(\$54,859)	\$0	(\$406,764)
Improvements Other Than Buildings	(4,708,109)	(341,868)	0	(5,049,977)
Machinery and Equipment	(419,241)	(100,506)	0	(519,747)
Total Depreciation	(\$5,479,255)	(\$497,233)	\$0	(\$5,976,488)
<i>Net Value:</i>	\$13,946,263			\$15,187,745

**NOTE 9 – DEFINED BENEFIT PENSION PLANS**

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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**NOTE 9 – DEFINED BENEFIT PENSION PLANS (Continued)**

**A. Ohio Public Employees Retirement System (the “Ohio PERS”) (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 that has elements of both a defined benefit and defined contribution 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, including postemployment health care 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 OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2007, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). Plan members, other than those engaged in law enforcement, are required to contribute 9.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 10.1 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 13.85 percent of covered salary for 2007, 8.85% to fund the pension from January 1 through June 30, 2007 and 7.85% from July 1, through December 31, 2007. The County contribution for law enforcement employees for 2007 was 17.17 percent, 12.17% to fund the pension from January 1 through June 30, 2007 and 11.17% from July 1, through December 31, 2007. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to the Ohio PERS for the years ending December 31, 2007, 2006, and 2005 were \$4,286,218, \$4,038,412 and \$3,867,669, respectively, for employees of the County and \$493,249, \$469,376 and \$459,092 respectively, for law enforcement officers, which were equal to the required contributions for each year.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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**NOTE 9 – DEFINED BENEFIT PENSION PLANS (Continued)**

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

The Ohio PERS provides postemployment health care benefits to age and service retirees with ten or more years of qualifying Ohio service credit under the TP and CO plans and to primary survivor recipients of such retirees. Health care coverage for disability recipients is also available. The health care coverage provided by the Ohio PERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the Ohio PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the Ohio PERS. The portion of the 2007 employer contribution rate (identified above) that was used to fund health care was 5.0% from January 1 through June 30, 2007 and 6.0% from July 1 through December 31, 2007, of covered payroll which amounted to \$1,702,109 for employees other than law enforcement and \$158,000 for law enforcement employees.

The significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the Ohio Public Employees Retirement System's latest actuarial review performed as of December 31, 2006. The individual entry age 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 annually, not to exceed a 12% corridor. The investment assumption rate for 2006 was 6.5%. An annual increase of 4.0% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.0% base increase, were assumed to range from 0.5% to 6.3%. Health care costs were assumed to increase 4.0% annually plus an additional factor ranging from .50% to 5% for the next 8 years. In subsequent years (9 and beyond) health care costs were assumed to increase 4% (the projected wage inflation rate).

Benefits are advanced-funded on an actuarially determined basis. The number of active contributing participants for the TP and CO Plans was 374,979. The actuarial value of the Ohio PERS net assets available for OPEB at December 31, 2006 is \$12.0 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$30.7 billion and \$18.7 billion, respectively.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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**NOTE 9 – DEFINED BENEFIT PENSION PLANS (Continued)**

**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, a cost sharing, multiple-employer public employee retirement system.

The STRS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and survivor benefits based on eligible service credit to plan members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. The STRS of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3371, or by calling 1-888-227-7877 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 among various investment choices. 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.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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**NOTE 9 - DEFINED BENEFIT PENSION PLANS (Continued)**

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

The Ohio Revised Code provides statutory authority for County and employee contributions of 14% and 10%, respectively. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. At June 30, 2007 13% was allocated to fund the pension benefit and 1% to fund health care. The County's contributions to the STRS of Ohio for the years ending June 30, 2007, 2006, and 2005 were \$55,171, \$57,812, and \$64,089, respectively, which were equal to the required contributions for each year.

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, 2007 the board allocated employer contributions are equal to 1% of covered payroll to the Health Care Stabilization Fund, which amounted to \$3,941 for the County. The balance of the Health Care Stabilization Fund was \$4.1 billion at June 30, 2007. For the fiscal year ended June 30, 2007, the net health care costs paid by STRS were \$265,558,000. There were 122,934 eligible benefit recipients.

**NOTE 10 - COMPENSATED ABSENCES**

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

At December 31, 2007, the County's accumulated, unpaid compensated absences amounted to \$2,986,166. Of this amount, \$2,856,959 is recorded as Governmental Activities on the Entity Wide Statement of Net Assets (\$1,705,081 is reported as due within one year), \$129,207 is recorded as Business-type activities (\$73,057 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, 2007***

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**NOTE 11 - NOTES PAYABLE**

The Ohio Revised Code provides that notes including renewal notes issued in anticipation of the issuance of general obligation bonds may be issued and outstanding from time to time up to a maximum period of 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.

	<u>Maturity Date</u>	<u>Balance January 1, 2007</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Balance December 31, 2007</u>
Enterprise Funds Notes Payable:					
4.06% Water System	11/27/2007	\$309,760	\$0	(\$309,760)	\$0
4.06% Sewer System	11/27/2007	1,295,240	0	(1,295,240)	0
4.00% Water System	11/27/2008	0	375,040	0	375,040
4.00% Sewer System	11/27/2008	0	4,544,960	0	4,544,960
4.00% Transfer Station	11/27/2008	0	1,150,000	0	1,150,000
Total Enterprise Notes Payable		<u>\$1,605,000</u>	<u>\$6,070,000</u>	<u>(\$1,605,000)</u>	<u>\$6,070,000</u>

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**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007**

**NOTE 12 - LONG-TERM LIABILITIES**

Long-term debt and other long-term obligations of the County at December 31, 2007 were as follows:

	Interest Rate	Maturity Date	Original Issue Amount	Balance January 1, 2006	Additions	Retired	Balance December 31, 2007	Amounts Due Within One Year
<b>Governmental Activities:</b>								
<b>General Obligation Bonds:</b>								
1997	4.20 - 4.88%	2007	\$900,000	\$90,000	\$0	(\$90,000)	\$0	\$0
1997	4.20 - 4.88%	2007	305,000	25,000	0	(25,000)	0	0
1997	4.20 - 4.88%	2010	2,230,000	830,000	0	(190,000)	640,000	205,000
2002	1.65 - 5.00%	2022	3,600,000	3,070,000	0	(145,000)	2,925,000	150,000
2002	1.65 - 5.00%	2022	990,000	845,000	0	(40,000)	805,000	40,000
2002	1.65 - 5.00%	2022	810,000	695,000	0	(30,000)	665,000	35,000
2002	1.65 - 5.00%	2022	505,000	430,000	0	(20,000)	410,000	20,000
<b>Total General Obligation Bonds</b>				<b>5,985,000</b>	<b>0</b>	<b>(540,000)</b>	<b>5,445,000</b>	<b>450,000</b>
				2,080,553	0	(180,782)	1,899,771	0
			308,228	110,541	99,508	(57,728)	152,321	38,185
				2,760,732	2,856,959	(2,760,732)	2,856,959	1,705,081
<b>Total Governmental Activities Long-term Liabilities</b>				<b>\$10,936,826</b>	<b>\$2,956,467</b>	<b>(\$3,539,242)</b>	<b>\$10,354,051</b>	<b>\$2,193,266</b>
<b>Business-Type Activities:</b>								
<b>General Obligation Bonds:</b>								
1997	4.20 - 4.88%	2017	\$735,530	\$472,681	\$0	(\$36,445)	\$436,236	\$36,445
1997	4.20 - 4.88%	2017	49,617	31,886	0	(2,459)	29,427	2,459
1997	4.20 - 4.88%	2017	531,468	341,544	0	(26,334)	315,210	26,334
1997	4.20 - 4.88%	2017	492,840	316,720	0	(24,420)	292,300	24,420
1997	4.20 - 4.88%	2017	1,520,545	977,169	0	(75,342)	901,827	75,342
1997	4.20 - 4.88%	2010	1,400,000	520,000	0	(120,000)	400,000	125,000
1997	4.20 - 4.88%	2010	365,000	140,000	0	(30,000)	110,000	35,000
1997	4.20 - 4.88%	2017	505,000	320,000	0	(30,000)	290,000	20,000
2002	1.65 - 5.00%	2022	860,000	735,000	0	(35,000)	700,000	35,000
2002	1.65 - 5.00%	2022	52,000	44,000	0	(2,000)	42,000	2,000
2002	1.65 - 5.00%	2022	273,000	226,000	0	(11,000)	215,000	11,000
2002	1.65 - 5.00%	2022	40,000	35,000	0	(2,000)	33,000	2,000
2005	3.00 - 4.38%	2025	203,000	195,000	0	(8,000)	187,000	8,000
2005	3.00 - 4.38%	2025	1,165,000	1,130,000	0	(42,000)	1,088,000	42,000
2005	3.00 - 4.38%	2025	278,000	269,000	0	(10,000)	259,000	10,000
2005	3.00 - 4.38%	2025	409,000	396,000	0	(15,000)	381,000	15,000
2007	3.875 - 4.4%	2027	205,000	0	205,000	0	205,000	7,020
2007	3.875 - 4.4%	2027	242,000	0	242,000	0	242,000	8,288
2007	3.875 - 4.4%	2027	203,000	0	203,000	0	203,000	6,952
2007	3.875 - 4.4%	2027	80,000	0	80,000	0	80,000	2,740
<b>Total General Obligation Bonds</b>				<b>6,150,000</b>	<b>730,000</b>	<b>(470,000)</b>	<b>6,410,000</b>	<b>495,000</b>
<b>Ohio Public Works Commission Loans:</b>								
1995	0.00%	2015	392,000	156,800	0	(19,600)	137,200	19,600
2006	0.00%	2026	500,000	190,000	0	(10,000)	180,000	10,000
2006	0.00%	2026	200,000	190,000	0	(10,000)	180,000	10,000
2002	0.00%	2022	200,000	375,000	0	(25,000)	350,000	25,000
<b>Total Ohio Public Works Commission Loans</b>				<b>911,800</b>	<b>0</b>	<b>(64,600)</b>	<b>847,200</b>	<b>64,600</b>
				25,462	677	0	26,139	0
				105,378	129,207	(105,378)	129,207	73,057
<b>Total Business-Type Activities Long-term Liabilities</b>				<b>\$7,192,640</b>	<b>\$859,884</b>	<b>(\$639,978)</b>	<b>\$7,412,546</b>	<b>\$632,657</b>

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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**NOTE 12 - 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, 2007 follows:

Years	General Obligation Bonds		OPWC Loans	
	Principal	Interest	Principal	Interest
2008	\$945,000	\$524,901	\$64,600	\$0
2009	990,000	486,572	64,600	0
2010	1,030,000	445,220	64,600	0
2011	645,000	400,689	64,600	0
2012	660,000	373,962	64,600	0
2013-2017	3,790,000	1,410,872	264,200	0
2018-2022	3,130,000	599,008	200,000	0
2023-2027	665,000	69,564	60,000	0
Totals	<u>\$11,855,000</u>	<u>\$4,310,788</u>	<u>\$847,200</u>	<u>\$0</u>

**B. Defeased Debt**

In December 1997, the County defeased all of its General Obligation Bonds (\$6,675,000) through the issuance of \$8,225,000 of General Obligation Bonds for various purposes (the "1997 Bonds"). The net proceeds of the 1997 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$3,115,000 at December 31, 2007 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, 2007, 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 June 23, 2006, was \$55,250,000 at year end.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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**NOTE 12 - LONG-TERM LIABILITIES (Continued)**

**C. Conduit Debt (Continued)**

During 2007, the County entered into two lease agreements on behalf of local businesses. The businesses are listed as sublessee's and wholly responsible for the payments and other costs associated with the leased premises. Accordingly, the leases are not reported as liabilities in the County's financial statements. The balance of the two leases as of December 31, 2007 was \$3,824,848.

**NOTE 13 - CAPITAL LEASES**

The County is obligated under four leases accounted for as a capital lease. The cost of the leased assets (an excavator and three postage machines) is accounted for in the Governmental Activities as machinery and equipment. The original cost of the assets under capital lease is \$308,228.

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, 2007.

Year Ending December 31,	Capital Leases
2008	\$42,782
2009	42,782
2010	39,002
2011	25,826
2012	12,923
Minimum Lease Payments	163,315
Less: Amount representing interest at the County's incremental borrowing rate of interest	(10,994)
Present value of minimum lease payments	<u>\$152,321</u>

**NOTE 14 - 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007***

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**NOTE 14 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**  
(Continued)

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

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

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

*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 \$1,899,771. 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 \$215,957 in revenues in 2007 leaving the fund balance in the Super Cleanup Fund at \$110,605. 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, 2007***

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**NOTE 15 - RELATED PARTY TRANSACTIONS**

During 2007, 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 \$298,188 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 \$830,506.

**NOTE 16 - 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 17 - 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, 2007**

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**NOTE 17 - 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 \$7,151,310. The claims liability of \$994,247 reported in the Hospitalization Fund at December 31, 2007 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 2006 and 2007 were as follows:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2006	486,311	4,673,062	(4,608,816)	550,557
2007	550,557	6,437,721	(5,994,031)	994,247

**NOTE 18 – CONSTRUCTION COMMITMENTS**

As of December 31, 2007, the County had the following construction commitments outstanding:

Project	Remaining Construction Commitment	Expected Date of Completion
N. County Rd. 25A - Sewer	\$1,223,849	2008
Casstown Sewer	120,200	2008
Transfer Station Improvements	134,112	2008

## **MIAMI COUNTY, OHIO**

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### ***Notes to the Basic Financial Statements For the Year Ended December 31, 2007***

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#### **NOTE 19 - 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 2007, the County contributed \$2,073,170 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. Peeples, 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 2007, the County spent \$1,192,966 of the balance on deposit with West Con. The balance at December 31, 2007 was \$529,328. Financial information can be obtained from Saul Bauer, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

*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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**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 various Federal and State grants and reimbursements for the care and treatment of children in adoption programs and 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.

**Dispute Resolution Fund**

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

(Continued)

***Special Revenue Funds***

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



***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.

**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, 2007**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 8,677,845	\$ 122,561	\$ 3,868,719	\$ 12,669,125
Investments	3,959,745	0	0	3,959,745
Receivables:				
Taxes	478,823	0	0	478,823
Accounts	91,580	0	0	91,580
Intergovernmental	3,628,271	0	0	3,628,271
Interest	0	0	14,445	14,445
Loans	700,109	0	0	700,109
Due from Other Funds	201,068	0	0	201,068
Prepaid Items	17,997	0	0	17,997
<b>Total Assets</b>	<b>\$ 17,755,438</b>	<b>\$ 122,561</b>	<b>\$ 3,883,164</b>	<b>\$ 21,761,163</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 520,267	\$ 0	\$ 0	\$ 520,267
Accrued Wages and Benefits Payable	393,054	0	0	393,054
Intergovernmental Payable	1,941	0	0	1,941
Due to Other Funds	65,714	0	0	65,714
Interfund Loans Payable	55,468	0	0	55,468
Deferred Revenue	3,418,205	0	0	3,418,205
<b>Total Liabilities</b>	<b>4,454,649</b>	<b>0</b>	<b>0</b>	<b>4,454,649</b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	1,271,862	0	89,154	1,361,016
Reserved for Prepaid Items	17,997	0	0	17,997
Reserved for Debt Service	0	122,561	0	122,561
Reserved for Loans Receivable	700,109	0	0	700,109
Undesignated/Unreserved in:				
Special Revenue Funds	11,310,821	0	0	11,310,821
Capital Projects Funds	0	0	3,794,010	3,794,010
<b>Total Fund Balances</b>	<b>13,300,789</b>	<b>122,561</b>	<b>3,883,164</b>	<b>17,306,514</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 17,755,438</b>	<b>\$ 122,561</b>	<b>\$ 3,883,164</b>	<b>\$ 21,761,163</b>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2007***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 2,487,043	\$ 0	\$ 0	\$ 2,487,043
Intergovernmental Revenues	8,959,249	0	0	8,959,249
Charges for Services	8,326,851	0	12,219	8,339,070
Licenses and Permits	10	0	0	10
Investment Earnings	1,339	0	185,342	186,681
Fines and Forfeitures	157,472	0	0	157,472
All Other Revenues	185,448	0	0	185,448
<b>Total Revenue</b>	<b>20,117,412</b>	<b>0</b>	<b>197,561</b>	<b>20,314,973</b>
<b>Expenditures:</b>				
Current:				
Public Safety	6,752,380	0	0	6,752,380
Health	258,747	0	0	258,747
Human Services	6,599,342	0	0	6,599,342
Conservation and Recreation	62,436	0	0	62,436
Public Works	2,102,718	0	0	2,102,718
General Government	3,508,483	0	0	3,508,483
Capital Outlay	0	0	141,335	141,335
Debt Service:				
Principal Retirement	7,249	540,000	0	547,249
Interest and Fiscal Charges	1,982	254,759	0	256,741
<b>Total Expenditures</b>	<b>19,293,337</b>	<b>794,759</b>	<b>141,335</b>	<b>20,229,431</b>
Excess (Deficiency) of Revenues Over Expenditures	824,075	(794,759)	56,226	85,542
<b>Other Financing Sources (Uses):</b>				
Capital Leases Issued	99,508	0	0	99,508
Transfers In	0	786,867	250,000	1,036,867
Transfers Out	(280,000)	0	(88,969)	(368,969)
<b>Total Other Financing Sources (Uses)</b>	<b>(180,492)</b>	<b>786,867</b>	<b>161,031</b>	<b>767,406</b>
Net Change in Fund Balance	643,583	(7,892)	217,257	852,948
<b>Fund Balances at Beginning of Year</b>	<b>12,657,206</b>	<b>130,453</b>	<b>3,665,907</b>	<b>16,453,566</b>
<b>Fund Balances End of Year</b>	<b>\$ 13,300,789</b>	<b>\$ 122,561</b>	<b>\$ 3,883,164</b>	<b>\$ 17,306,514</b>

**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2007***

	Child Support Enforcement Agency	Dog and Kennel	Shelter/ Domestic Violence	Youth Services Subsidy
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 1,166,872	\$ 189,720	\$ 50,857	\$ 439,306
Investments	821,485	0	0	309,273
Receivables:				
Taxes	0	0	0	0
Accounts	32,163	0	2,000	0
Intergovernmental	0	2,394	78,264	130,370
Loans	0	0	0	0
Due from Other Funds	0	0	0	21,770
Prepaid Items	0	0	0	960
<b>Total Assets</b>	<u><u>\$ 2,020,520</u></u>	<u><u>\$ 192,114</u></u>	<u><u>\$ 131,121</u></u>	<u><u>\$ 901,679</u></u>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 13,717	\$ 20,587
Accrued Wages and Benefits Payable	35,628	8,924	8,055	27,911
Intergovernmental Payable	0	1,941	0	0
Due to Other Funds	31,027	3,455	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	59,209	48,189
<b>Total Liabilities</b>	<u><u>66,655</u></u>	<u><u>14,320</u></u>	<u><u>80,981</u></u>	<u><u>96,687</u></u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	60,886	2,643	0	134,993
Reserved for Prepaid Items	0	0	0	960
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	1,892,979	175,151	50,140	669,039
<b>Total Fund Balances</b>	<u><u>1,953,865</u></u>	<u><u>177,794</u></u>	<u><u>50,140</u></u>	<u><u>804,992</u></u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 2,020,520</u></u>	<u><u>\$ 192,114</u></u>	<u><u>\$ 131,121</u></u>	<u><u>\$ 901,679</u></u>

**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2007***

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy
\$ 1,625,170	\$ 141,568	\$ 313,929	\$ 523,835	\$ 24,881	\$ 57,935
1,144,127	0	0	368,784	0	0
346,770	0	0	0	0	97,376
0	0	0	0	0	0
8,244	21,219	0	0	47,881	13,042
0	0	0	0	0	0
8,052	0	0	0	0	0
9,999	1,028	0	0	0	0
<u>\$ 3,142,362</u>	<u>\$ 163,815</u>	<u>\$ 313,929</u>	<u>\$ 892,619</u>	<u>\$ 72,762</u>	<u>\$ 168,353</u>
\$ 13,614	\$ 0	\$ 0	\$ 1,082	\$ 0	\$ 0
57,753	15,863	4,464	20,260	3,088	0
0	0	0	0	0	0
1,846	0	0	0	1,255	0
0	0	0	0	9,026	0
0	0	0	0	23,243	110,418
<u>73,213</u>	<u>15,863</u>	<u>4,464</u>	<u>21,342</u>	<u>36,612</u>	<u>110,418</u>
174,460	4,822	150	180,338	0	0
9,999	1,028	0	0	0	0
0	0	0	0	0	0
<u>2,884,690</u>	<u>142,102</u>	<u>309,315</u>	<u>690,939</u>	<u>36,150</u>	<u>57,935</u>
<u>3,069,149</u>	<u>147,952</u>	<u>309,465</u>	<u>871,277</u>	<u>36,150</u>	<u>57,935</u>
<u>\$ 3,142,362</u>	<u>\$ 163,815</u>	<u>\$ 313,929</u>	<u>\$ 892,619</u>	<u>\$ 72,762</u>	<u>\$ 168,353</u>

(Continued)

**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2007***

	Community Based Corrections Act Grant	Super Cleanup	Emergency Management Agency	Enforcement and Education
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 2,017	\$ 89,071	\$ 55,213	\$ 56,377
Investments	0	0	0	0
Receivables:				
Taxes	0	34,677	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	48,371	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<b>\$ 2,017</b>	<b>\$ 123,748</b>	<b>\$ 103,584</b>	<b>\$ 56,377</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 13,143	\$ 4,230	\$ 2,257
Accrued Wages and Benefits Payable	0	0	3,676	0
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Interfund Loans Payable	0	0	0	5,299
Deferred Revenue	0	0	36,491	0
<b>Total Liabilities</b>	<b>0</b>	<b>13,143</b>	<b>44,397</b>	<b>7,556</b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	0	66,499	32,217	4,873
Reserved for Prepaid Items	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	2,017	44,106	26,970	43,948
<b>Total Fund Balances</b>	<b>2,017</b>	<b>110,605</b>	<b>59,187</b>	<b>48,821</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,017</b>	<b>\$ 123,748</b>	<b>\$ 103,584</b>	<b>\$ 56,377</b>

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2007**

Juvenile Detention /Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board
\$ 996,365	\$ 72,405	\$ 33,022	\$ 323,630	\$ 143,910	\$ 571,393
701,444	0	0	0	0	402,262
0	0	0	0	0	0
0	0	0	0	0	3,181
793,131	19,586	0	160,470	1,481,100	761,110
0	0	0	0	700,109	0
57,035	0	0	29,151	0	85,060
5,085	0	0	0	0	925
<u>\$ 2,553,060</u>	<u>\$ 91,991</u>	<u>\$ 33,022</u>	<u>\$ 513,251</u>	<u>\$ 2,325,119</u>	<u>\$ 1,823,931</u>
\$ 30,074	\$ 5,961	\$ 0	\$ 133,986	\$ 2,605	\$ 208,070
111,737	8,800	0	0	0	60,528
0	0	0	0	0	0
9,697	0	0	13,091	5,343	0
0	1,143	0	0	40,000	0
361,205	9,508	0	135,860	2,181,209	430,103
<u>512,713</u>	<u>25,412</u>	<u>0</u>	<u>282,937</u>	<u>2,229,157</u>	<u>698,701</u>
119,000	7,270	1,743	85,844	93,475	127,480
5,085	0	0	0	0	925
0	0	0	0	700,109	0
1,916,262	59,309	31,279	144,470	(697,622)	996,825
<u>2,040,347</u>	<u>66,579</u>	<u>33,022</u>	<u>230,314</u>	<u>95,962</u>	<u>1,125,230</u>
<u>\$ 2,553,060</u>	<u>\$ 91,991</u>	<u>\$ 33,022</u>	<u>\$ 513,251</u>	<u>\$ 2,325,119</u>	<u>\$ 1,823,931</u>

(Continued)

**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2007***

	<u>Legal Research</u>	<u>One-Stop Shop</u>	<u>Law Enforcement</u>	<u>County Recorder Equipment</u>
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 22,552	\$ 315,415	\$ 87,894	\$ 274,252
Investments	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	19,314	0	0
Intergovernmental	0	0	33,109	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>\$ 22,552</u>	<u>\$ 334,729</u>	<u>\$ 121,003</u>	<u>\$ 274,252</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 4,500	\$ 0
Accrued Wages and Benefits Payable	0	12,157	0	0
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	22,770	0
<b>Total Liabilities</b>	<u>0</u>	<u>12,157</u>	<u>27,270</u>	<u>0</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	1,685	5,451	20,578	9,957
Reserved for Prepaid Items	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	20,867	317,121	73,155	264,295
<b>Total Fund Balances</b>	<u>22,552</u>	<u>322,572</u>	<u>93,733</u>	<u>274,252</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 22,552</u>	<u>\$ 334,729</u>	<u>\$ 121,003</u>	<u>\$ 274,252</u>



**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2007***

Court Computerization	Dispute Resolution	Commissary	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust
\$ 301,662	\$ 102,864	\$ 139,148	\$ 149,847	\$ 362,141	\$ 1,567
212,370	0	0	0	0	0
0	0	0	0	0	0
19,495	2,719	3,808	0	8,900	0
0	0	0	29,980	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 533,527</u>	<u>\$ 105,583</u>	<u>\$ 142,956</u>	<u>\$ 179,827</u>	<u>\$ 371,041</u>	<u>\$ 1,567</u>
\$ 21,482	\$ 0	\$ 25,380	\$ 13,379	\$ 6,200	\$ 0
4,424	7,598	0	0	2,188	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>25,906</u>	<u>7,598</u>	<u>25,380</u>	<u>13,379</u>	<u>8,388</u>	<u>0</u>
74,631	3,550	5,730	46,299	3,077	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>432,990</u>	<u>94,435</u>	<u>111,846</u>	<u>120,149</u>	<u>359,576</u>	<u>1,567</u>
<u>507,621</u>	<u>97,985</u>	<u>117,576</u>	<u>166,448</u>	<u>362,653</u>	<u>1,567</u>
<u>\$ 533,527</u>	<u>\$ 105,583</u>	<u>\$ 142,956</u>	<u>\$ 179,827</u>	<u>\$ 371,041</u>	<u>\$ 1,567</u>

(Continued)

**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2007***

	Municipal Court Restitution	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 2,045	\$ 31,462	\$ 9,520	\$ 8,677,845
Investments	0	0	0	3,959,745
Receivables:				
Taxes	0	0	0	478,823
Accounts	0	0	0	91,580
Intergovernmental	0	0	0	3,628,271
Loans	0	0	0	700,109
Due from Other Funds	0	0	0	201,068
Prepaid Items	0	0	0	17,997
<b>Total Assets</b>	<u>\$ 2,045</u>	<u>\$ 31,462</u>	<u>\$ 9,520</u>	<u>\$ 17,755,438</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 520,267
Accrued Wages and Benefits Payable	0	0	0	393,054
Intergovernmental Payable	0	0	0	1,941
Due to Other Funds	0	0	0	65,714
Interfund Loans Payable	0	0	0	55,468
Deferred Revenue	0	0	0	3,418,205
<b>Total Liabilities</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,454,649</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	4,211	0	0	1,271,862
Reserved for Prepaid Items	0	0	0	17,997
Reserved for Loans Receivable	0	0	0	700,109
Undesignated/Unreserved	(2,166)	31,462	9,520	11,310,821
<b>Total Fund Balances</b>	<u>2,045</u>	<u>31,462</u>	<u>9,520</u>	<u>13,300,789</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 2,045</u>	<u>\$ 31,462</u>	<u>\$ 9,520</u>	<u>\$ 17,755,438</u>



**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2007***

	Child Support Enforcement Agency	Dog and Kennel	Shelter/ Domestic Violence	Youth Services Subsidy
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,371,350	0	202,311	340,132
Charges for Services	380,146	266,963	0	709,737
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	20,497	0	0
All Other Revenue	41,360	46	2,263	2,867
<b>Total Revenue</b>	<b>1,792,856</b>	<b>287,506</b>	<b>204,574</b>	<b>1,052,736</b>
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	0	334,503
Health	0	258,747	0	0
Human Services	1,519,325	0	190,104	727,212
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>1,519,325</b>	<b>258,747</b>	<b>190,104</b>	<b>1,061,715</b>
Excess (Deficiency) of Revenues Over Expenditures	273,531	28,759	14,470	(8,979)
<b>Other Financing Sources (Uses):</b>				
Capital Leases Issued	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	273,531	28,759	14,470	(8,979)
<b>Fund Balances at Beginning of Year</b>	<b>1,680,334</b>	<b>149,035</b>	<b>35,670</b>	<b>813,971</b>
<b>Fund Balances End of Year</b>	<b>\$ 1,953,865</b>	<b>\$ 177,794</b>	<b>\$ 50,140</b>	<b>\$ 804,992</b>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2007***

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy
\$ 2,159,580	\$ 0	\$ 0	\$ 0	\$ 0	\$ 111,506
0	313,554	0	0	94,366	13,590
264,794	59,288	144,689	914,501	0	0
0	0	0	10	0	0
0	0	0	0	0	0
0	0	0	0	0	0
7,377	1,146	601	2,541	0	0
<u>2,431,751</u>	<u>373,988</u>	<u>145,290</u>	<u>917,052</u>	<u>94,366</u>	<u>125,096</u>
2,157,743	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	62,436
0	0	0	0	0	0
0	402,005	104,095	1,153,268	81,909	0
7,249	0	0	0	0	0
1,982	0	0	0	0	0
<u>2,166,974</u>	<u>402,005</u>	<u>104,095</u>	<u>1,153,268</u>	<u>81,909</u>	<u>62,436</u>
264,777	(28,017)	41,195	(236,216)	12,457	62,660
99,508	0	0	0	0	0
0	0	0	0	0	0
<u>99,508</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
364,285	(28,017)	41,195	(236,216)	12,457	62,660
2,704,864	175,969	268,270	1,107,493	23,693	(4,725)
<u>\$ 3,069,149</u>	<u>\$ 147,952</u>	<u>\$ 309,465</u>	<u>\$ 871,277</u>	<u>\$ 36,150</u>	<u>\$ 57,935</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, 2007***

	Community Based Corrections Act Grant	Super Cleanup	Emergency Management Agency	Enforcement and Education
<b>Revenues:</b>				
Taxes	\$ 0	\$ 215,957	\$ 0	\$ 0
Intergovernmental Revenues	0	0	188,383	25,740
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	0	12,373
All Other Revenue	0	0	0	0
<b>Total Revenue</b>	<u>0</u>	<u>215,957</u>	<u>188,383</u>	<u>38,113</u>
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	173,751	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	0	180,782	0	0
General Government	0	0	0	44,087
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<u>0</u>	<u>180,782</u>	<u>173,751</u>	<u>44,087</u>
Excess (Deficiency) of Revenues Over Expenditures	0	35,175	14,632	(5,974)
<b>Other Financing Sources (Uses):</b>				
Capital Leases Issued	0	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	35,175	14,632	(5,974)
<b>Fund Balances at Beginning of Year</b>	2,017	75,430	44,555	54,795
<b>Fund Balances End of Year</b>	<u>\$ 2,017</u>	<u>\$ 110,605</u>	<u>\$ 59,187</u>	<u>\$ 48,821</u>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2007***

Juvenile Detention /Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,495,648	39,477	20,000	855,350	603,479	3,084,472
2,617,568	248,537	0	361,693	8,311	1,114,730
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,319	0	0	754	8,571	36,528
<u>4,114,535</u>	<u>288,014</u>	<u>20,000</u>	<u>1,217,797</u>	<u>620,361</u>	<u>4,235,730</u>
3,670,734	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	4,145,621
0	0	0	0	0	0
0	0	0	1,180,082	741,854	0
0	343,851	4,298	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,670,734</u>	<u>343,851</u>	<u>4,298</u>	<u>1,180,082</u>	<u>741,854</u>	<u>4,145,621</u>
443,801	(55,837)	15,702	37,715	(121,493)	90,109
0	0	0	0	0	0
<u>(225,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(225,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
218,801	(55,837)	15,702	37,715	(121,493)	90,109
1,821,546	122,416	17,320	192,599	217,455	1,035,121
<u>\$ 2,040,347</u>	<u>\$ 66,579</u>	<u>\$ 33,022</u>	<u>\$ 230,314</u>	<u>\$ 95,962</u>	<u>\$ 1,125,230</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, 2007***

	Legal Research	One-Stop Shop	Law Enforcement	County Recorder Equipment
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	45,399	0
Charges for Services	7,683	470,474	16,772	74,389
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	2,334	0	2,956	0
All Other Revenue	0	421	0	0
<b>Total Revenue</b>	10,017	470,895	65,127	74,389
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	55,251	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	9,699	481,028	0	50,859
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	9,699	481,028	55,251	50,859
Excess (Deficiency) of Revenues Over Expenditures	318	(10,133)	9,876	23,530
<b>Other Financing Sources (Uses):</b>				
Capital Leases Issued	0	0	0	0
Transfers Out	0	(55,000)	0	0
<b>Total Other Financing Sources (Uses)</b>	0	(55,000)	0	0
Net Change in Fund Balance	318	(65,133)	9,876	23,530
<b>Fund Balances at Beginning of Year</b>	22,234	387,705	83,857	250,722
<b>Fund Balances End of Year</b>	\$ 22,552	\$ 322,572	\$ 93,733	\$ 274,252



**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2007***

Court Computerization	Dispute Resolution	Commissary	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	85,300	0	180,698	0	0
298,073	0	225,419	0	143,084	0
0	0	0	0	0	0
0	0	0	0	0	0
0	119,312	0	0	0	0
196	0	0	0	0	0
<u>298,269</u>	<u>204,612</u>	<u>225,419</u>	<u>180,698</u>	<u>143,084</u>	<u>0</u>
0	0	204,867	152,550	0	1,353
0	0	0	0	0	0
0	0	0	17,080	0	0
0	0	0	0	0	0
0	0	0	0	0	0
460,785	197,586	0	0	89,366	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>460,785</u>	<u>197,586</u>	<u>204,867</u>	<u>169,630</u>	<u>89,366</u>	<u>1,353</u>
(162,516)	7,026	20,552	11,068	53,718	(1,353)
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>
(162,516)	7,026	20,552	11,068	53,718	(1,353)
670,137	90,959	97,024	155,380	308,935	2,920
<u>\$ 507,621</u>	<u>\$ 97,985</u>	<u>\$ 117,576</u>	<u>\$ 166,448</u>	<u>\$ 362,653</u>	<u>\$ 1,567</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, 2007***

	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	\$ 2,487,043
Intergovernmental Revenues	0	0	0	0	8,959,249
Charges for Services	0	0	0	0	8,326,851
Licenses and Permits	0	0	0	0	10
Investment Earnings	0	1,339	0	0	1,339
Fines and Forfeitures	0	0	0	0	157,472
All Other Revenue	79,164	0	294	0	185,448
<b>Total Revenue</b>	<u>79,164</u>	<u>1,339</u>	<u>294</u>	<u>0</u>	<u>20,117,412</u>
<b>Expenditures:</b>					
Current:					
Public Safety	0	0	1,628	0	6,752,380
Health	0	0	0	0	258,747
Human Services	0	0	0	0	6,599,342
Conservation and Recreation	0	0	0	0	62,436
Public Works	0	0	0	0	2,102,718
General Government	77,774	0	0	7,873	3,508,483
Debt Service:					
Principal Retirement	0	0	0	0	7,249
Interest and Fiscal Charges	0	0	0	0	1,982
<b>Total Expenditures</b>	<u>77,774</u>	<u>0</u>	<u>1,628</u>	<u>7,873</u>	<u>19,293,337</u>
Excess (Deficiency) of Revenues Over Expenditures	1,390	1,339	(1,334)	(7,873)	824,075
<b>Other Financing Sources (Uses):</b>					
Capital Leases Issued	0	0	0	0	99,508
Transfers Out	0	0	0	0	(280,000)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(180,492)</u>
Net Change in Fund Balance	1,390	1,339	(1,334)	(7,873)	643,583
<b>Fund Balances at Beginning of Year</b>	655	30,123	10,854	7,873	12,657,206
<b>Fund Balances End of Year</b>	<u>\$ 2,045</u>	<u>\$ 31,462</u>	<u>\$ 9,520</u>	<u>\$ 0</u>	<u>\$ 13,300,789</u>



**MIAMI COUNTY, OHIO**

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***Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2007***

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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	\$ 119,832	\$ 2,729	\$ 122,561
<b>Total Assets</b>	<u>\$ 119,832</u>	<u>\$ 2,729</u>	<u>\$ 122,561</u>
<b>Liabilities:</b>			
<b>Total Liabilities</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Fund Balances:</b>			
Reserved for Debt Service	<u>119,832</u>	<u>2,729</u>	<u>122,561</u>
<b>Total Fund Balances</b>	<u>119,832</u>	<u>2,729</u>	<u>122,561</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 119,832</u>	<u>\$ 2,729</u>	<u>\$ 122,561</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, 2007***

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	<u>General Obligation Debt</u>	<u>Special Assessment Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Revenues:</b>			
<b>Total Revenue</b>	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Current:			
Debt Service:			
Principal Retirement	540,000	0	540,000
Interest and Fiscal Charges	254,759	0	254,759
<b>Total Expenditures</b>	<u>794,759</u>	<u>0</u>	<u>794,759</u>
Excess (Deficiency) of Revenues Over Expenditures	(794,759)	0	(794,759)
<b>Other Financing Sources (Uses):</b>			
Transfers In	786,867	0	786,867
<b>Total Other Financing Sources (Uses)</b>	<u>786,867</u>	<u>0</u>	<u>786,867</u>
Net Change in Fund Balance	(7,892)	0	(7,892)
<b>Fund Balances at Beginning of Year</b>	127,724	2,729	130,453
<b>Fund Balances End of Year</b>	<u>\$ 119,832</u>	<u>\$ 2,729</u>	<u>\$ 122,561</u>

**MIAMI COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2007**

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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	\$ 283,963	\$ 3,554,314	\$ 24,822
Receivables:				
Interest	0	0	14,445	0
<b>Total Assets</b>	<u>\$ 5,394</u>	<u>\$ 283,963</u>	<u>\$ 3,568,759</u>	<u>\$ 24,822</u>
<b>Liabilities:</b>				
<b>Total Liabilities</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	0	89,154	0	0
Undesignated/Unreserved	5,394	194,809	3,568,759	24,822
<b>Total Fund Balances</b>	<u>5,394</u>	<u>283,963</u>	<u>3,568,759</u>	<u>24,822</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 5,394</u>	<u>\$ 283,963</u>	<u>\$ 3,568,759</u>	<u>\$ 24,822</u>

**MIAMI COUNTY, OHIO**

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***Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2007***

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<u>Ditch Construction</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 226	\$ 3,868,719
<u>0</u>	<u>14,445</u>
<u>\$ 226</u>	<u>\$ 3,883,164</u>
<u>\$ 0</u>	<u>\$ 0</u>
0	89,154
<u>226</u>	<u>3,794,010</u>
<u>226</u>	<u>3,883,164</u>
<u>\$ 226</u>	<u>\$ 3,883,164</u>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2007***

	<u>Sewer System Improvement</u>	<u>Permanent Improvement</u>	<u>Health Care Improvement</u>	<u>E-911 Facility Construction</u>
<b>Revenues:</b>				
Charges for Services	\$ 0	\$ 12,219	\$ 0	\$ 0
Investment Earnings	<u>0</u>	<u>0</u>	<u>185,342</u>	<u>0</u>
<b>Total Revenue</b>	<u>0</u>	<u>12,219</u>	<u>185,342</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Capital Outlay	<u>0</u>	<u>141,335</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<u>0</u>	<u>141,335</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	0	(129,116)	185,342	0
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	250,000	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>(88,969)</u>	<u>0</u>
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>250,000</u>	<u>(88,969)</u>	<u>0</u>
Net Change in Fund Balance	0	120,884	96,373	0
<b>Fund Balances at Beginning of Year</b>	<u>5,394</u>	<u>163,079</u>	<u>3,472,386</u>	<u>24,822</u>
<b>Fund Balances End of Year</b>	<u><u>\$ 5,394</u></u>	<u><u>\$ 283,963</u></u>	<u><u>\$ 3,568,759</u></u>	<u><u>\$ 24,822</u></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, 2007***

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<u>Ditch Construction</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 0	\$ 12,219
<u>0</u>	<u>185,342</u>
<u>0</u>	<u>197,561</u>
<u>0</u>	<u>141,335</u>
<u>0</u>	<u>141,335</u>
0	56,226
0	250,000
<u>0</u>	<u>(88,969)</u>
<u>0</u>	<u>161,031</u>
0	217,257
<u>226</u>	<u>3,665,907</u>
<u>\$ 226</u>	<u>\$ 3,883,164</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, 2007***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 12,337,803	\$ 12,337,803	\$ 12,843,520	\$ 505,717
Intergovernmental Revenues	2,599,023	2,599,023	2,897,424	298,401
Charges for Services	3,551,827	3,551,827	4,505,472	953,645
Licenses and Permits	863,000	863,000	679,456	(183,544)
Investment Earnings	1,700,000	1,700,000	2,922,482	1,222,482
Fines and Forfeitures	1,122,500	1,122,500	1,336,740	214,240
All Other Revenues	274,500	274,500	603,275	328,775
Total Revenues	22,448,653	22,448,653	25,788,369	3,339,716
<b>Expenditures:</b>				
Public Safety:				
Sheriff:				
Personal Services	7,165,897	7,537,956	7,479,669	58,287
Materials and Supplies	1,016,923	993,069	848,425	144,644
Contractual Services	1,118,004	1,130,721	1,022,711	108,010
Other Expenditures	2,400	2,100	0	2,100
Capital Outlay	226,479	213,475	213,475	0
Total Sheriff	9,529,703	9,877,321	9,564,280	313,041
Coroner:				
Personal Services	62,552	63,192	62,781	411
Travel and Transportation	100	100	0	100
Materials and Supplies	300	600	147	453
Contractual Services	120,657	122,157	101,307	20,850
Capital Outlay	1,500	0	0	0
Total Coroner	185,109	186,049	164,235	21,814
Adult Probation:				
Personal Services	114,340	121,657	119,660	1,997
Travel and Transportation	500	150	0	150
Materials and Supplies	10,428	8,928	2,159	6,769
Contractual Services	36,817	34,217	18,888	15,329
Capital Outlay	8,868	8,868	8,868	0
Total Adult Probation	170,953	173,820	149,575	24,245

(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, 2007***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	403,230	413,472	378,782	34,690
Travel and Transportation	8,350	6,850	4,334	2,516
Materials and Supplies	3,712	5,212	4,109	1,103
Contractual Services	423,376	423,376	372,191	51,185
Total Juvenile Probation	<u>838,668</u>	<u>848,910</u>	<u>759,416</u>	<u>89,494</u>
Emergency Management:				
Personal Services	21,248	22,517	12,296	10,221
Contractual Services	53,702	58,198	57,488	710
Total Emergency Management	<u>74,950</u>	<u>80,715</u>	<u>69,784</u>	<u>10,931</u>
Building Regulations:				
Personal Services	679,793	682,001	681,425	576
Travel and Transportation	0	217	217	0
Materials and Supplies	23,793	27,097	25,254	1,843
Contractual Services	104,198	110,571	90,292	20,279
Other Expenditures	0	1,721	1,721	0
Capital Outlay	30,000	44,670	43,115	1,555
Total Building Regulations	<u>837,784</u>	<u>866,277</u>	<u>842,024</u>	<u>24,253</u>
Total Public Safety	<u>11,637,167</u>	<u>12,033,092</u>	<u>11,549,314</u>	<u>483,778</u>
Health:				
Vital Statistics:				
Contractual Services	2,500	2,500	1,433	1,067
Total Vital Statistics	<u>2,500</u>	<u>2,500</u>	<u>1,433</u>	<u>1,067</u>
Children with Medical Handicaps:				
Contractual Services	211,827	211,827	211,108	719
Total Children with Medical Handicaps	<u>211,827</u>	<u>211,827</u>	<u>211,108</u>	<u>719</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, 2007***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
TB Patients:				
Materials and Supplies	1,840	1,840	58	1,782
Contractual Services	5,000	5,000	1,511	3,489
Total TB Patients	6,840	6,840	1,569	5,271
Total Health	221,167	221,167	214,110	7,057
Human Services:				
Victim Witness:				
Contractual Services	85,000	90,927	90,927	0
Total Victim Witness	85,000	90,927	90,927	0
County Home:				
Materials and Supplies	6,000	11,850	10,035	1,815
Contractual Services	0	1,507	1,057	450
Total County Home	6,000	13,357	11,092	2,265
Children's Services:				
Contractual Services	1,123,000	1,123,000	1,123,000	0
Total Children's Services	1,123,000	1,123,000	1,123,000	0
Soldiers' Relief:				
Personal Services	183,045	197,649	197,143	506
Travel and Transportation	8,100	8,100	5,750	2,350
Materials and Supplies	2,329	2,329	1,967	362
Contractual Services	351,120	347,888	316,033	31,855
Total Soldiers' Relief	544,594	555,966	520,893	35,073
Veterans' Services:				
Materials and Supplies	12,298	5,298	4,168	1,130
Contractual Services	33,695	33,695	25,541	8,154
Total Veterans' Services	45,993	38,993	29,709	9,284
Public Assistance:				
Contractual Services	288,383	258,613	258,592	21
Total Public Assistance	288,383	258,613	258,592	21
Total Human Services	2,092,970	2,080,856	2,034,213	46,643

(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, 2007***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Conservation and Recreation:				
Agriculture:				
Contractual Services	486,100	478,743	454,753	23,990
Other Expenditures	15,600	18,100	18,100	0
Total Agriculture	501,700	496,843	472,853	23,990
Neal Farm:				
Materials and Supplies	3,000	3,000	3,000	0
Total Neal Farm	3,000	3,000	3,000	0
Total Conservation and Recreation	504,700	499,843	475,853	23,990
Public Works:				
Transit System:				
Personal Services	127,970	131,149	125,426	5,723
Contractual Services	170,000	170,000	170,000	0
Total Public Works	297,970	301,149	295,426	5,723
General Government:				
Commissioners:				
Personal Services	638,224	661,396	632,928	28,468
Travel and Transportation	12,430	12,430	6,968	5,462
Materials and Supplies	4,350	4,350	3,904	446
Contractual Services	108,519	180,472	135,764	44,708
Total Commissioners	763,523	858,648	779,564	79,084
Auditor:				
Personal Services	661,213	689,658	684,004	5,654
Travel and Transportation	1,830	1,830	135	1,695
Materials and Supplies	16,985	12,893	12,719	174
Contractual Services	122,531	111,727	106,193	5,534
Other Expenditures	600	600	0	600
Total Auditor	803,159	816,708	803,051	13,657

(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, 2007***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Treasurer:</b>				
Personal Services	180,419	184,858	180,790	4,068
Travel and Transportation	1,500	1,500	576	924
Materials and Supplies	13,628	13,628	5,418	8,210
Contractual Services	38,915	38,915	15,245	23,670
Total Treasurer	<u>234,462</u>	<u>238,901</u>	<u>202,029</u>	<u>36,872</u>
<b>Prosecutor:</b>				
Personal Services	799,782	818,149	771,053	47,096
Travel and Transportation	12,711	12,711	7,508	5,203
Materials and Supplies	5,975	5,975	3,819	2,156
Contractual Services	128,276	127,276	80,166	47,110
Total Prosecutor	<u>946,744</u>	<u>964,111</u>	<u>862,546</u>	<u>101,565</u>
<b>Planning:</b>				
Personal Services	145,668	113,682	98,782	14,900
Travel and Transportation	3,500	3,500	1,111	2,389
Materials and Supplies	3,300	3,300	2,000	1,300
Contractual Services	30,470	30,470	7,376	23,094
Other Expenditures	300	300	0	300
Total Planning	<u>183,238</u>	<u>151,252</u>	<u>109,269</u>	<u>41,983</u>
<b>Data Processing:</b>				
Personal Services	110,335	113,071	109,738	3,333
Travel and Transportation	100	100	0	100
Materials and Supplies	49,438	44,617	41,567	3,050
Contractual Services	86,129	92,049	76,295	15,754
Capital Outlay	2,000	900	0	900
Total Data Processing	<u>248,002</u>	<u>250,737</u>	<u>227,600</u>	<u>23,137</u>
<b>Purchasing:</b>				
Personal Services	17,312	34,572	32,797	1,775
Materials and Supplies	82,591	95,136	69,882	25,254
Contractual Services	206,462	209,551	180,319	29,232
Capital Outlay	27,129	32,998	31,429	1,569
Total Purchasing	<u>333,494</u>	<u>372,257</u>	<u>314,427</u>	<u>57,830</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, 2007***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Poll Workers:</b>				
Personal Services	77,800	71,800	67,417	4,383
Total Poll Workers	<u>77,800</u>	<u>71,800</u>	<u>67,417</u>	4,383
<b>Elections:</b>				
Personal Services	209,668	248,424	240,337	8,087
Travel and Transportation	5,000	5,399	4,753	646
Materials and Supplies	81,838	65,870	55,182	10,688
Contractual Services	74,580	74,600	53,014	21,586
Capital Outlay	4,000	4,000	0	4,000
Total Elections	<u>375,086</u>	<u>398,293</u>	<u>353,286</u>	45,007
<b>Recorder:</b>				
Personal Services	302,973	309,927	286,357	23,570
Travel and Transportation	1,200	1,300	853	447
Materials and Supplies	8,223	8,123	5,586	2,537
Contractual Services	2,302	2,302	2,273	29
Other Expenditures	0	84	0	84
Total Recorder	<u>314,698</u>	<u>321,736</u>	<u>295,069</u>	26,667
<b>Microfilm:</b>				
Personal Services	43,200	44,152	41,282	2,870
Material and Supplies	15,000	14,965	5,994	8,971
Contractual Services	5,700	5,700	4,944	756
Total Microfilm	<u>63,900</u>	<u>64,817</u>	<u>52,220</u>	12,597
<b>Copiers:</b>				
Materials and Supplies	36,220	40,720	35,067	5,653
Contractual Services	130,765	127,765	114,303	13,462
Total Copiers	<u>166,985</u>	<u>168,485</u>	<u>149,370</u>	19,115
<b>Zoning:</b>				
Personal Services	105,868	108,481	57,189	51,292
Travel and Transportation	500	500	0	500
Materials and Supplies	7,008	7,008	5,263	1,745
Contractual Services	18,839	18,839	6,939	11,900
Other Expenditures	800	800	0	800
Total Zoning	<u>133,015</u>	<u>135,628</u>	<u>69,391</u>	66,237

(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, 2007***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Economic Development:</b>				
Personal Services	91,895	90,364	88,195	2,169
Travel and Transportation	1,823	1,823	199	1,624
Materials and Supplies	467	867	700	167
Contractual Services	58,800	58,301	33,841	24,460
Total Economic Development	<u>152,985</u>	<u>151,355</u>	<u>122,935</u>	<u>28,420</u>
<b>Maintenance and Operations:</b>				
Personal Services	614,335	605,240	574,508	30,732
Travel and Transportation	2,000	248	248	0
Materials and Supplies	130,187	141,298	106,020	35,278
Contractual Services	1,076,079	1,135,024	870,969	264,055
Capital Outlay	12,350	12,350	10,750	1,600
Total Maintenance and Operations	<u>1,834,951</u>	<u>1,894,160</u>	<u>1,562,495</u>	<u>331,665</u>
<b>Annexations:</b>				
Other Expenditures	0	228	228	0
Total Annexations	<u>0</u>	<u>228</u>	<u>228</u>	<u>0</u>
<b>Transitional Work Program:</b>				
Contractual Services	0	16,800	16,800	0
Total Transitional Work Program	<u>0</u>	<u>16,800</u>	<u>16,800</u>	<u>0</u>
<b>Emergency Disaster:</b>				
Materials and Supplies	0	13,061	11,795	1,266
Contractual Services	0	227,195	226,195	1,000
Capital Outlay	0	30,494	23,316	7,178
Total Emergency Disaster	<u>0</u>	<u>270,750</u>	<u>261,306</u>	<u>9,444</u>
<b>Contingencies:</b>				
Contractual Services	23,430	6,165	0	6,165
Total Contingencies	<u>23,430</u>	<u>6,165</u>	<u>0</u>	<u>6,165</u>
<b>Administration:</b>				
Personal Services	0	3,011	0	3,011
Contractual Services	524,855	509,649	408,502	101,147
Other Expenditures	28,500	33,454	13,268	20,186
Total Administration	<u>553,355</u>	<u>546,114</u>	<u>421,770</u>	<u>124,344</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, 2007***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Bureau of Inspection:</b>				
Contractual Services	72,000	75,211	74,139	1,072
Total Bureau of Inspection	<u>72,000</u>	<u>75,211</u>	<u>74,139</u>	<u>1,072</u>
<b>Family Coach Program:</b>				
Personal Services	23,660	24,359	21,021	3,338
Travel and Transportation	1,069	1,069	488	581
Total Family Coach Program	<u>24,729</u>	<u>25,428</u>	<u>21,509</u>	<u>3,919</u>
<b>Law Library:</b>				
Personal Services	39,479	43,514	43,465	49
Total Law Library	<u>39,479</u>	<u>43,514</u>	<u>43,465</u>	<u>49</u>
<b>Court of Appeals:</b>				
Contractual Services	27,500	26,860	23,075	3,785
Total Court of Appeals	<u>27,500</u>	<u>26,860</u>	<u>23,075</u>	<u>3,785</u>
<b>Common Pleas Court:</b>				
Personal Services	264,320	269,963	253,086	16,877
Travel and Transportation	300	300	74	226
Materials and Supplies	11,735	11,735	4,734	7,001
Contractual Services	257,971	257,971	74,785	183,186
Total Common Pleas Court	<u>534,326</u>	<u>539,969</u>	<u>332,679</u>	<u>207,290</u>
<b>Probate Court:</b>				
Personal Services	233,185	235,397	207,056	28,341
Travel and Transportation	4,042	4,042	1,908	2,134
Materials and Supplies	10,828	10,428	7,073	3,355
Contractual Services	24,241	27,991	22,616	5,375
Total Probate Court	<u>272,296</u>	<u>277,858</u>	<u>238,653</u>	<u>39,205</u>
<b>Municipal Court:</b>				
Personal Services	1,597,789	1,636,545	1,541,939	94,606
Travel and Transportation	9,800	8,800	3,820	4,980
Materials and Supplies	108,394	107,071	91,728	15,343
Contractual Services	210,088	222,547	147,182	75,365
Other Expenditures	1,000	1,400	10	1,390
Capital Outlay	1,000	5,225	4,225	1,000
Total Municipal Court	<u>1,928,071</u>	<u>1,981,588</u>	<u>1,788,904</u>	<u>192,684</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, 2007***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Jury Commission:</b>				
Personal Services	48,820	50,266	47,916	2,350
Materials and Supplies	2,317	2,317	1,415	902
Total Jury Commission	<u>51,137</u>	<u>52,583</u>	<u>49,331</u>	<u>3,252</u>
<b>Juvenile Court:</b>				
Personal Services	579,255	592,703	574,292	18,411
Travel and Transportation	4,907	4,907	3,181	1,726
Materials and Supplies	16,852	17,602	13,939	3,663
Contractual Services	551,704	550,437	489,414	61,023
Capital Outlay	0	517	517	0
Total Juvenile Court	<u>1,152,718</u>	<u>1,166,166</u>	<u>1,081,343</u>	<u>84,823</u>
<b>Municipal Court Prosecutor:</b>				
Personal Services	73,410	51,062	51,062	0
Travel and Transportation	500	0	0	0
Contractual Services	81,091	117,309	91,550	25,759
Total Municipal Court Prosecutor	<u>155,001</u>	<u>168,371</u>	<u>142,612</u>	<u>25,759</u>
<b>Clerk of Courts:</b>				
Personal Services	397,977	410,384	394,590	15,794
Materials and Supplies	4,000	4,000	2,693	1,307
Contractual Services	15,009	15,009	14,609	400
Total Clerk of Courts	<u>416,986</u>	<u>429,393</u>	<u>411,892</u>	<u>17,501</u>
<b>Common Pleas Magistrate:</b>				
Personal Services	273,845	281,631	278,948	2,683
Travel and Transportation	200	200	18	182
Materials and Supplies	8,052	8,052	1,740	6,312
Contractual Services	21,400	21,000	2,162	18,838
Total Common Pleas Magistrate	<u>303,497</u>	<u>310,883</u>	<u>282,868</u>	<u>28,015</u>
<b>Public Defender:</b>				
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>

(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, 2007***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Dispute Resolution:				
Contractual Services	42,000	42,000	42,000	0
Total Dispute Resolution	<u>42,000</u>	<u>42,000</u>	<u>42,000</u>	<u>0</u>
Magistrate:				
Contractual Services	43,300	43,300	43,300	0
Total Magistrate	<u>43,300</u>	<u>43,300</u>	<u>43,300</u>	<u>0</u>
Engineer:				
Personal Services	223,765	229,178	227,273	1,905
Materials and Supplies	4,576	4,576	2,876	1,700
Contractual Services	1,000	807	616	191
Total Engineer	<u>229,341</u>	<u>234,561</u>	<u>230,765</u>	<u>3,796</u>
Total General Government	<u>12,681,208</u>	<u>13,296,630</u>	<u>11,657,308</u>	<u>1,639,322</u>
Total Expenditures	<u>27,435,182</u>	<u>28,432,737</u>	<u>26,226,224</u>	<u>2,206,513</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,986,529)	(5,984,084)	(437,855)	5,546,229
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	316,000	316,000
Transfers Out	(350,000)	(600,000)	(583,268)	16,732
Advances In	0	0	560,246	560,246
Advances Out	0	(461,548)	(461,548)	0
Total Other Financing Sources (Uses)	<u>(350,000)</u>	<u>(1,061,548)</u>	<u>(168,570)</u>	<u>892,978</u>
Net Change in Fund Balance	(5,336,529)	(7,045,632)	(606,425)	6,439,207
Fund Balance at Beginning of Year	13,882,381	13,882,381	13,882,381	0
Prior Year Encumbrances	839,875	839,875	839,875	0
Fund Balance at End of Year	<u>\$ 9,385,727</u>	<u>\$ 7,676,624</u>	<u>\$ 14,115,831</u>	<u>\$ 6,439,207</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, 2007***

**MOTOR VEHICLE AND GASOLINE TAX FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 813,923	\$ 813,923	\$ 834,707	\$ 20,784
Intergovernmental Revenues	5,098,876	5,098,876	5,280,821	181,945
Charges for Services	372,900	370,934	339,372	(31,562)
Investment Earnings	30,000	30,000	138,682	108,682
Fines and Forfeitures	84,800	84,800	91,700	6,900
All Other Revenues	96,000	96,358	104,990	8,632
Total Revenues	6,496,499	6,494,891	6,790,272	295,381
<b>Expenditures:</b>				
Public Works:				
Engineering:				
Personal Services	995,748	996,348	884,525	111,823
Travel and Transportation	1,200	3,200	684	2,516
Materials and Supplies	435,368	469,725	389,124	80,601
Contractual Services	963,188	792,481	593,709	198,772
Other Expenditures	13,700	13,753	7,667	6,086
Capital Outlay	65,000	83,380	22,628	60,752
Total Engineering	2,474,204	2,358,887	1,898,337	460,550
Roads:				
Personal Services	2,165,600	2,230,334	2,178,299	52,035
Travel and Transportation	1,000	1,000	90	910
Materials and Supplies	855,139	957,239	859,421	97,818
Contractual Services	1,624,550	3,086,032	2,297,760	788,272
Other Expenditures	1,100	1,700	1,600	100
Capital Outlay	299,000	394,955	106,014	288,941
Total Roads	4,946,389	6,671,260	5,443,184	1,228,076
Total Expenditures	7,420,593	9,030,147	7,341,521	1,688,626
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(924,094)	(2,535,256)	(551,249)	1,984,007
Fund Balance at Beginning of Year				
Prior Year Encumbrances	267,439	267,439	267,439	0
Fund Balance at End of Year	\$ 1,895,177	\$ 284,015	\$ 2,268,022	\$ 1,984,007

**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, 2007***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 5,791,395	\$ 5,800,445	\$ 5,275,284	\$ (525,161)
Charges for Services	40,000	40,000	35,115	(4,885)
All Other Revenues	303,500	303,500	211,142	(92,358)
Total Revenues	6,134,895	6,143,945	5,521,541	(622,404)
<b>Expenditures:</b>				
Human Services:				
Public Assistance:				
Personal Services	2,083,040	2,142,940	2,057,571	85,369
Travel and Transportation	5,380	5,380	809	4,571
Materials and Supplies	74,264	98,564	80,955	17,609
Contractual Services	1,166,537	1,386,519	1,226,983	159,536
Other Expenditures	2,000	2,000	922	1,078
Capital Outlay	1,000	26,427	24,432	1,995
Total Public Assistance	3,332,221	3,661,830	3,391,672	270,158
Job and Family Services:				
Travel and Transportation	25,206	37,726	26,831	10,895
Material and Supplies	6,006	6,694	3,843	2,851
Contractual Services	1,038,795	1,033,367	886,180	147,187
Capital Outlay	2,500	2,500	0	2,500
Total Job and Family Services	1,072,507	1,080,287	916,854	163,433
Public Social Services:				
Contractual Services	1,558,736	1,887,871	1,793,480	94,391
Total Public Social Services	1,558,736	1,887,871	1,793,480	94,391
Total Expenditures	5,963,464	6,629,988	6,102,006	527,982
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	171,431	(486,043)	(580,465)	(94,422)
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(186,175)	(186,175)	(139,630)	46,545
Total Other Financing Sources (Uses)	(186,175)	(186,175)	(139,630)	46,545
Net Change in Fund Balance	(14,744)	(672,218)	(720,095)	(47,877)
Fund Balance at Beginning of Year	680,777	680,777	680,777	0
Prior Year Encumbrances	201,929	201,929	201,929	0
Fund Balance at End of Year	\$ 867,962	\$ 210,488	\$ 162,611	\$ (47,877)

**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, 2007***

**MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES BOARD FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 6,444,037	\$ 6,444,037	\$ 6,643,291	\$ 199,254
Intergovernmental Revenues	3,566,209	3,566,209	3,862,963	296,754
Charges for Services	143,148	143,148	158,416	15,268
Investment Earnings	6,000	6,000	9,507	3,507
All Other Revenues	54,036	54,036	69,061	15,025
Total Revenues	10,213,430	10,213,430	10,743,238	529,808
<b>Expenditures:</b>				
Health:				
Riverside School:				
Personal Services	8,191,443	8,024,693	7,916,493	108,200
Travel and Transportation	82,470	89,470	68,253	21,217
Materials and Supplies	321,938	321,288	274,984	46,304
Contractual Services	2,635,215	2,831,515	2,693,264	138,251
Other Expenditures	0	700	697	3
Capital Outlay	257,601	219,601	184,441	35,160
Total Riverside School	11,488,667	11,487,267	11,138,132	349,135
Gifts and Donations:				
Materials and Supplies	10,520	10,620	6,340	4,280
Contractual Services	6,904	8,204	5,930	2,274
Capital Outlay	10,000	10,000	3,700	6,300
Total Gifts and Donations	27,424	28,824	15,970	12,854
Total Expenditures	11,516,091	11,516,091	11,154,102	361,989
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(1,302,661)	(1,302,661)	(410,864)	891,797
Fund Balance at Beginning of Year				
Prior Year Encumbrances	194,105	194,105	194,105	0
Fund Balance at End of Year	\$ 6,074,365	\$ 6,074,365	\$ 6,966,162	\$ 891,797

**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, 2007***

**CHILD SUPPORT ENFORCEMENT AGENCY FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,350,000	\$ 1,371,350	\$ 21,350
Charges for Services	366,500	376,486	9,986
All Other Revenues	5,200	41,360	36,160
Total Revenues	1,721,700	1,789,196	67,496
<b>Expenditures:</b>			
Human Services:			
Child Support Enforcement:			
Personal Services	973,346	896,270	77,076
Travel and Transportation	1,073	940	133
Materials and Supplies	4,100	1,759	2,341
Contractual Services	903,976	703,860	200,116
Other Expenditures	1,000	397	603
Capital Outlay	20,000	13,596	6,404
Total Expenditures	1,903,495	1,616,822	286,673
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(181,795)	172,374	354,169
Fund Balance at Beginning of Year	1,650,391	1,650,391	0
Prior Year Encumbrances	73,679	73,679	0
Fund Balance at End of Year	\$ 1,542,275	\$ 1,896,444	\$ 354,169

**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, 2007***

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<b>DOG AND KENNEL FUND</b>		<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$	264,300	\$ 266,873	\$ 2,573
Fines and Forfeitures		20,000	20,497	497
All Other Revenues		0	46	46
Total Revenues		<u>284,300</u>	<u>287,416</u>	<u>3,116</u>
<b>Expenditures:</b>				
Health:				
Dog and Kennel:				
Personal Services		242,192	212,388	29,804
Travel and Transportation		2,226	869	1,357
Materials and Supplies		18,067	13,960	4,107
Contractual Services		39,101	33,243	5,858
Other Expenditures		1,249	1,148	101
Total Expenditures		<u>302,835</u>	<u>261,608</u>	<u>41,227</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures		(18,535)	25,808	44,343
Fund Balance at Beginning of Year		150,797	150,797	0
Prior Year Encumbrances		7,017	7,017	0
Fund Balance at End of Year		<u>\$ 139,279</u>	<u>\$ 183,622</u>	<u>\$ 44,343</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, 2007***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>SHELTER/DOMESTIC VIOLENCE FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 195,280	\$ 196,222	\$ 942
Charges for Services	7,229	0	(7,229)
All Other Revenues	1,163	1,163	0
Total Revenues	<u>203,672</u>	<u>197,385</u>	<u>(6,287)</u>
<b>Expenditures:</b>			
Human Services:			
Victim Witness Program:			
Personal Services	180,321	176,391	3,930
Materials and Supplies	5,007	5,007	0
Contractual Services	4,570	4,493	77
Other Expenditures	20,294	848	19,446
Capital Outlay	5,148	3,497	1,651
Total Expenditures	<u>215,340</u>	<u>190,236</u>	<u>25,104</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,668)	7,149	18,817
Fund Balance at Beginning of Year	43,708	43,708	0
Fund Balance at End of Year	<u>\$ 32,040</u>	<u>\$ 50,857</u>	<u>\$ 18,817</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, 2007***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>YOUTH SERVICES SUBSIDY FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 222,508	\$ 312,910	\$ 90,402
Charges for Services	903,575	728,711	(174,864)
All Other Revenues	2,050	2,867	817
Total Revenues	<u>1,128,133</u>	<u>1,044,488</u>	<u>(83,645)</u>
<b>Expenditures:</b>			
Public Safety:			
Juvenile Court:			
Personal Services	235,270	210,267	25,003
Materials and Supplies	1,500	1,500	0
Contractual Services	203,140	192,708	10,432
Total Public Safety	<u>439,910</u>	<u>404,475</u>	<u>35,435</u>
Human Services:			
Miami County Youth Center:			
Personal Services	571,477	535,250	36,227
Travel and Transportation	200	0	200
Material and Supplies	81,714	55,565	26,149
Contractual Services	244,703	200,930	43,773
Capital Outlay	11,014	8,795	2,219
Total Human Services	<u>909,108</u>	<u>800,540</u>	<u>108,568</u>
Total Expenditures	<u>1,349,018</u>	<u>1,205,015</u>	<u>144,003</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(220,885)	(160,527)	60,358
<b>Other Financing Sources (Uses):</b>			
Advances In	8,100	8,100	0
Advances Out	(8,100)	(8,100)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(220,885)	(160,527)	60,358
Fund Balance at Beginning of Year	650,114	650,114	0
Prior Year Encumbrances	104,899	104,899	0
Fund Balance at End of Year	<u>\$ 534,128</u>	<u>\$ 594,486</u>	<u>\$ 60,358</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, 2007***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>E-911 EMERGENCY OPERATIONS FUND</b>			
<b>Revenues:</b>			
Taxes	\$ 2,222,792	\$ 2,145,889	\$ (76,903)
Charges for Services	299,000	323,982	24,982
All Other Revenues	0	133	133
Total Revenues	<u>2,521,792</u>	<u>2,470,004</u>	<u>(51,788)</u>
<b>Expenditures:</b>			
Public Safety:			
Communications Center:			
Personal Services	1,565,253	1,452,547	112,706
Travel and Transportation	8,162	3,469	4,693
Materials and Supplies	32,863	18,826	14,037
Contractual Services	898,964	613,849	285,115
Capital Outlay	295,132	192,968	102,164
Total Expenditures	<u>2,800,374</u>	<u>2,281,659</u>	<u>518,715</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(278,582)	188,345	466,927
Fund Balance at Beginning of Year	2,246,277	2,246,277	0
Prior Year Encumbrances	144,755	144,755	0
Fund Balance at End of Year	<u>\$ 2,112,450</u>	<u>\$ 2,579,377</u>	<u>\$ 466,927</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, 2007***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>PUBLIC DEFENDER FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 344,350	\$ 318,461	\$ (25,889)
Charges for Services	61,025	60,318	(707)
All Other Revenues	0	1,146	1,146
Total Revenues	405,375	379,925	(25,450)
<b>Expenditures:</b>			
General Government:			
Indigent Guardianship:			
Contractual Services	18,987	16,369	2,618
Total Indigent Guardianship	18,987	16,369	2,618
Public Defender:			
Personal Services	390,152	379,491	10,661
Travel and Transportation	1,000	974	26
Materials and Supplies	2,292	1,818	474
Contractual Services	8,591	7,780	811
Total Public Defender	402,035	390,063	11,972
Total Expenditures	421,022	406,432	14,590
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,647)	(26,507)	(10,860)
Fund Balance at Beginning of Year	160,703	160,703	0
Prior Year Encumbrances	2,550	2,550	0
Fund Balance at End of Year	\$ 147,606	\$ 136,746	\$ (10,860)

**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, 2007***

<b>DELINQUENT TAX COLLECTION FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 98,700	\$ 144,689	\$ 45,989
All Other Revenues	0	601	601
Total Revenues	98,700	145,290	46,590
<b>Expenditures:</b>			
General Government:			
Treasurer:			
Personal Services	61,090	57,348	3,742
Total Treasurer	61,090	57,348	3,742
Prosecutor:			
Personal Services	45,725	44,890	835
Contractual Services	5,275	1,904	3,371
Total Prosecutor	51,000	46,794	4,206
Total Expenditures	112,090	104,142	7,948
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,390)	41,148	54,538
Fund Balance at Beginning of Year	272,481	272,481	0
Prior Year Encumbrances	150	150	0
Fund Balance at End of Year	\$ 259,241	\$ 313,779	\$ 54,538

**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, 2007***

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<b>REAL ESTATE APPRAISAL FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 772,500	\$ 914,501	\$ 142,001
Licenses and Permits	100	10	(90)
All Other Revenues	0	2,541	2,541
Total Revenues	772,600	917,052	144,452
<b>Expenditures:</b>			
General Government:			
Auditor:			
Personal Services	558,393	525,368	33,025
Travel and Transportation	2,600	0	2,600
Materials and Supplies	10,103	5,152	4,951
Contractual Services	1,175,110	797,372	377,738
Other Expenditures	200	0	200
Capital Outlay	81,190	8,260	72,930
Total Expenditures	1,827,596	1,336,152	491,444
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(1,054,996)	(419,100)	635,896
Fund Balance at Beginning of Year	544,504	544,504	0
Prior Year Encumbrances	585,795	585,795	0
Fund Balance at End of Year	\$ 75,303	\$ 711,199	\$ 635,896

**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, 2007***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 92,972	\$ 92,971	\$ (1)
Total Revenues	<u>92,972</u>	<u>92,971</u>	<u>(1)</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	86,398	76,652	9,746
Materials and Supplies	2,124	54	2,070
Contractual Services	4,449	3,540	909
Total Expenditures	<u>92,971</u>	<u>80,246</u>	<u>12,725</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1	12,725	12,724
Fund Balance at Beginning of Year	11,488	11,488	0
Fund Balance at End of Year	<u>\$ 11,489</u>	<u>\$ 24,213</u>	<u>\$ 12,724</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, 2007***

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<b>COUNTY CONSERVANCY FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 108,398	\$ 111,506	\$ 3,108
Intergovernmental Revenues	5,271	13,590	8,319
Total Revenues	113,669	125,096	11,427
<b>Expenditures:</b>			
Conservation and Recreation:			
Auditor:			
Contractual Services	124,027	122,768	1,259
Total Expenditures	124,027	122,768	1,259
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,358)	2,328	12,686
<b>Other Financing Sources (Uses):</b>			
Advances In	10,000	10,000	0
Advances Out	(10,000)	(10,000)	0
Total Other Financing Sources (Uses)	0	0	0
Net Change in Fund Balance	(10,358)	2,328	12,686
Fund Balance at Beginning of Year	55,607	55,607	0
Fund Balance at End of Year	\$ 45,249	\$ 57,935	\$ 12,686



**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, 2007***

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**COMMUNITY BASED CORRECTIONS ACT GRANT FUND**

	<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	2,017	2,017	0
Fund Balance at End of Year	<u>\$ 2,017</u>	<u>\$ 2,017</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 Special Revenue Funds  
For the Year Ended December 31, 2007***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 215,000	\$ 214,588	\$ (412)
Total Revenues	<u>215,000</u>	<u>214,588</u>	<u>(412)</u>
<b>Expenditures:</b>			
Public Works:			
Transfer Station:			
Contractual Services	<u>267,671</u>	<u>264,143</u>	<u>3,528</u>
Total Expenditures	<u>267,671</u>	<u>264,143</u>	<u>3,528</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(52,671)	(49,555)	3,116
Fund Balance at Beginning of Year	45,613	45,613	0
Prior Year Encumbrances	<u>13,371</u>	<u>13,371</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 6,313</u>	<u>\$ 9,429</u>	<u>\$ 3,116</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, 2007***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>EMERGENCY MANAGEMENT AGENCY FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 234,213	\$ 187,133	\$ (47,080)
All Other Revenues	386	0	(386)
Total Revenues	<u>234,599</u>	<u>187,133</u>	<u>(47,466)</u>
<b>Expenditures:</b>			
Public Safety:			
Emergency Management:			
Personal Services	83,852	82,334	1,518
Travel and Transportation	2,711	841	1,870
Materials and Supplies	11,149	5,049	6,100
Contractual Services	131,116	77,473	53,643
Other Expenditures	733	733	0
Capital Outlay	42,583	39,483	3,100
Total Expenditures	<u>272,144</u>	<u>205,913</u>	<u>66,231</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(37,545)	(18,780)	18,765
<b>Other Financing Sources (Uses):</b>			
Advances In	36,598	36,598	0
Advances Out	(60,175)	(60,175)	0
Total Other Financing Sources (Uses)	<u>(23,577)</u>	<u>(23,577)</u>	<u>0</u>
Net Change in Fund Balance	(61,122)	(42,357)	18,765
Fund Balance at Beginning of Year	(36,394)	(36,394)	0
Prior Year Encumbrances	97,517	97,517	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 18,766</u>	<u>\$ 18,765</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, 2007***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>ENFORCEMENT AND EDUCATION FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 26,341	\$ 25,740	\$ (601)
Fines and Forfeitures	11,473	13,080	1,607
Total Revenues	<u>37,814</u>	<u>38,820</u>	<u>1,006</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	<u>3</u>	<u>3</u>	<u>0</u>
Total Public Safety	<u>3</u>	<u>3</u>	<u>0</u>
General Government:			
Municipal Court:			
Materials and Supplies	3,225	3,225	0
Contractual Services	36,708	36,708	0
Capital Outlay	<u>10,775</u>	<u>10,775</u>	<u>0</u>
Total General Government	<u>50,708</u>	<u>50,708</u>	<u>0</u>
Total Expenditures	<u>50,711</u>	<u>50,711</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,897)	(11,891)	1,006
Fund Balance at Beginning of Year	60,864	60,864	0
Prior Year Encumbrances	274	274	0
Fund Balance at End of Year	<u>\$ 48,241</u>	<u>\$ 49,247</u>	<u>\$ 1,006</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, 2007***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,710,244	\$ 1,811,493	\$ 101,249
Charges for Services	2,318,402	2,368,707	50,305
All Other Revenues	4,700	1,319	(3,381)
Total Revenues	4,033,346	4,181,519	148,173
<b>Expenditures:</b>			
Public Safety:			
Juvenile Court:			
Personal Services	1,335,707	1,334,909	798
Travel and Transportation	5,246	4,174	1,072
Materials and Supplies	90,838	87,572	3,266
Contractual Services	303,329	296,981	6,348
Other Expenditures	3,697	537	3,160
Capital Outlay	6,191	6,189	2
Total Juvenile Court	1,745,008	1,730,362	14,646
West Central Rehabilitation:			
Personal Services	1,750,893	1,583,207	167,686
Travel and Transportation	4,270	3,532	738
Materials and Supplies	124,661	102,899	21,762
Contractual Services	406,222	343,969	62,253
Other Expenditures	2	2	0
Capital Outlay	54,397	53,891	506
Total West Central Rehabilitation	2,340,445	2,087,500	252,945
Total Expenditures	4,085,453	3,817,862	267,591
Excess (Deficiency) of Revenues Over (Under) Expenditures	(52,107)	363,657	415,764
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(225,000)	(225,000)	0
Total Other Financing Sources (Uses)	(225,000)	(225,000)	0
Net Change in Fund Balance	(277,107)	138,657	415,764
Fund Balance at Beginning of Year	1,264,770	1,264,770	0
Prior Year Encumbrances	141,430	141,430	0
Fund Balance at End of Year	\$ 1,129,093	\$ 1,544,857	\$ 415,764

**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, 2007***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>COUNTY PROBATION SERVICES FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 39,782	\$ 39,782	\$ 0
Charges for Services	250,000	250,437	437
Total Revenues	<u>289,782</u>	<u>290,219</u>	<u>437</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	276,083	255,645	20,438
Materials and Supplies	1,000	273	727
Contractual Services	113,042	102,881	10,161
Other Expenditures	400	114	286
Total Expenditures	<u>390,525</u>	<u>358,913</u>	<u>31,612</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,743)	(68,694)	32,049
Fund Balance at Beginning of Year	114,910	114,910	0
Prior Year Encumbrances	12,958	12,958	0
Fund Balance at End of Year	<u>\$ 27,125</u>	<u>\$ 59,174</u>	<u>\$ 32,049</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, 2007***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>RECYCLE GRANT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 20,000	\$ 20,000	\$ 0
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	4	4	0
Materials and Supplies	6,310	3,538	2,772
Contractual Services	9,944	2,499	7,445
Total Expenditures	<u>16,258</u>	<u>6,041</u>	<u>10,217</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,742	13,959	10,217
Fund Balance at Beginning of Year	14,812	14,812	0
Prior Year Encumbrances	2,508	2,508	0
Fund Balance at End of Year	<u>\$ 21,062</u>	<u>\$ 31,279</u>	<u>\$ 10,217</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, 2007***

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<b>URBAN MASS TRANSPORTATION FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,011,566	\$ 834,305	\$ (177,261)
Charges for Services	310,000	368,119	58,119
All Other Revenues	13,966	0	(13,966)
Total Revenues	1,335,532	1,202,424	(133,108)
<b>Expenditures:</b>			
Public Works:			
Personal Services	1,047	1,010	37
Materials and Supplies	161,705	156,420	5,285
Contractual Services	1,106,129	1,039,805	66,324
Capital Outlay	247,740	196,140	51,600
Total Expenditures	1,516,621	1,393,375	123,246
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(181,089)	(190,951)	(9,862)
Fund Balance at Beginning of Year	(144,309)	(144,309)	0
Prior Year Encumbrances	425,970	425,970	0
Fund Balance at End of Year	\$ 100,572	\$ 90,710	\$ (9,862)



**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, 2007***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 867,286	\$ 680,779	\$ (186,507)
Charges for Services	0	8,311	8,311
All Other Revenues	6,744	8,571	1,827
Total Revenues	874,030	697,661	(176,369)
<b>Expenditures:</b>			
Public Works:			
Commissioners:			
Contractual Services	418,518	379,460	39,058
Other Expenditures	3,500	0	3,500
Total Commissioners	422,018	379,460	42,558
Community Development:			
Travel and Transportation	3,474	300	3,174
Materials and Supplies	2,200	0	2,200
Contractual Services	553,429	486,470	66,959
Total Community Development	559,103	486,770	72,333
Total Expenditures	981,121	866,230	114,891
Excess (Deficiency) of Revenues Over (Under) Expenditures	(107,091)	(168,569)	(61,478)
Fund Balance at Beginning of Year	154,272	154,272	0
Prior Year Encumbrances	59,389	59,389	0
Fund Balance at End of Year	\$ 106,570	\$ 45,092	\$ (61,478)

**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, 2007***

<b>CHILDREN'S SERVICES BOARD FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 3,001,600	\$ 3,338,333	\$ 336,733
Charges for Services	1,040,000	1,148,429	108,429
All Other Revenues	133,152	36,528	(96,624)
Total Revenues	4,174,752	4,523,290	348,538
<b>Expenditures:</b>			
Human Services:			
Children's Services:			
Personal Services	1,696,298	1,620,569	75,729
Travel and Transportation	28,981	23,896	5,085
Materials and Supplies	59,454	44,245	15,209
Contractual Services	2,882,224	2,763,207	119,017
Other Expenditures	12,337	9,518	2,819
Capital Outlay	130	0	130
Total Children's Services	4,679,424	4,461,435	217,989
Children's Home Farm:			
Materials and Supplies	5,300	2,800	2,500
Contractual Services	1,700	1,209	491
Total Children's Home Farm	7,000	4,009	2,991
Total Expenditures	4,686,424	4,465,444	220,980
Excess (Deficiency) of Revenues Over (Under) Expenditures	(511,672)	57,846	569,518
Fund Balance at Beginning of Year	259,509	259,509	0
Prior Year Encumbrances	338,998	338,998	0
Fund Balance at End of Year	\$ 86,835	\$ 656,353	\$ 569,518

**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, 2007***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>LEGAL RESEARCH FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 8,700	\$ 7,683	\$ (1,017)
Fines and Forfeitures	2,200	2,334	134
Total Revenues	<u>10,900</u>	<u>10,017</u>	<u>(883)</u>
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Contractual Services	<u>2,395</u>	<u>1,895</u>	<u>500</u>
Total Common Pleas Court	2,395	1,895	500
Juvenile Court:			
Materials and Supplies	2,424	2,014	410
Capital Outlay	<u>6,200</u>	<u>6,082</u>	<u>118</u>
Total Juvenile Court	8,624	8,096	528
Probate Court:			
Contractual Services	<u>2,693</u>	<u>1,393</u>	<u>1,300</u>
Total Probate Court	<u>2,693</u>	<u>1,393</u>	<u>1,300</u>
Total Expenditures	<u>13,712</u>	<u>11,384</u>	<u>2,328</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,812)	(1,367)	1,445
Fund Balance at Beginning of Year	21,222	21,222	0
Prior Year Encumbrances	1,012	1,012	0
Fund Balance at End of Year	<u>\$ 19,422</u>	<u>\$ 20,867</u>	<u>\$ 1,445</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, 2007***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>ONE-STOP SHOP FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 462,000	\$ 490,320	\$ 28,320
All Other Revenues	800	421	(379)
Total Revenues	462,800	490,741	27,941
<b>Expenditures:</b>			
General Government:			
Commissioners:			
Contractual Services	121,090	115,871	5,219
Total Commissioners	121,090	115,871	5,219
Clerk of Courts:			
Personal Services	336,568	317,598	18,970
Travel and Transportation	1,500	280	1,220
Materials and Supplies	20,430	7,280	13,150
Contractual Services	52,870	45,214	7,656
Capital Outlay	3,500	0	3,500
Total Clerk of Courts	414,868	370,372	44,496
Total Expenditures	535,958	486,243	49,715
Excess (Deficiency) of Revenues Over (Under) Expenditures	(73,158)	4,498	77,656
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(68,940)	(55,000)	13,940
Total Other Financing Sources (Uses)	(68,940)	(55,000)	13,940
Net Change in Fund Balance	(142,098)	(50,502)	91,596
Fund Balance at Beginning of Year	346,776	346,776	0
Prior Year Encumbrances	13,690	13,690	0
Fund Balance at End of Year	\$ 218,368	\$ 309,964	\$ 91,596

**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, 2007***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>LAW ENFORCEMENT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 46,656	\$ 45,156	\$ (1,500)
Charges for Services	7,000	16,772	9,772
Fines and Forfeitures	1,500	2,956	1,456
All Other Revenues	11,638	0	(11,638)
Total Revenues	<u>66,794</u>	<u>64,884</u>	<u>(1,910)</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	4,616	2,437	2,179
Contractual Services	56,215	43,077	13,138
Capital Outlay	27,850	25,815	2,035
Total Expenditures	<u>88,681</u>	<u>71,329</u>	<u>17,352</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,887)	(6,445)	15,442
<b>Other Financing Sources (Uses):</b>			
Advances In	14,850	14,850	0
Advances Out	(14,850)	(14,850)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(21,887)	(6,445)	15,442
Fund Balance at Beginning of Year	57,799	57,799	0
Prior Year Encumbrances	15,962	15,962	0
Fund Balance at End of Year	<u>\$ 51,874</u>	<u>\$ 67,316</u>	<u>\$ 15,442</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, 2007***

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<b>COUNTY RECORDER EQUIPMENT FUND</b>			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
<b>Revenues:</b>			
Charges for Services	\$ 80,000	\$ 74,389	\$ (5,611)
All Other Revenues	16,050	0	(16,050)
Total Revenues	96,050	74,389	(21,661)
<b>Expenditures:</b>			
General Government:			
Recorder:			
Materials and Supplies	8,635	6,123	2,512
Contractual Services	50,309	29,394	20,915
Other Expenditures	4	0	4
Capital Outlay	240,086	26,914	213,172
Total Expenditures	299,034	62,431	236,603
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(202,984)	11,958	214,942
Fund Balance at Beginning of Year	234,049	234,049	0
Prior Year Encumbrances	18,288	18,288	0
Fund Balance at End of Year	\$ 49,353	\$ 264,295	\$ 214,942

**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, 2007***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>			
Charges for Services	\$ 269,000	\$ 299,484	\$ 30,484
All Other Revenues	0	196	196
Total Revenues	<u>269,000</u>	<u>299,680</u>	<u>30,680</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	120,350	100,227	20,123
Travel and Transportation	900	0	900
Materials and Supplies	18,989	16,463	2,526
Contractual Services	109,059	99,843	9,216
Capital Outlay	141,512	135,964	5,548
Total Municipal Court	<u>390,810</u>	<u>352,497</u>	<u>38,313</u>
Common Pleas Court:			
Materials and Supplies	5,000	0	5,000
Capital Outlay	213,980	206,799	7,181
Total Common Pleas Court	<u>218,980</u>	<u>206,799</u>	<u>12,181</u>
Probate Court:			
Materials and Supplies	1,500	1,000	500
Contractual Services	13,500	11,500	2,000
Total Probate Court	<u>15,000</u>	<u>12,500</u>	<u>2,500</u>
Juvenile Court:			
Personal Services	5,800	4,928	872
Travel and Transportation	1,000	221	779
Materials and Supplies	1,000	522	478
Contractual Services	6,000	5,990	10
Capital Outlay	31,145	20,379	10,766
Total Juvenile Court	<u>44,945</u>	<u>32,040</u>	<u>12,905</u>
Total Expenditures	<u>669,735</u>	<u>603,836</u>	<u>65,899</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(400,735)	(304,156)	96,579
Fund Balance at Beginning of Year	640,959	640,959	0
Prior Year Encumbrances	81,116	81,116	0
Fund Balance at End of Year	<u>\$ 321,340</u>	<u>\$ 417,919</u>	<u>\$ 96,579</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, 2007***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>DISPUTE RESOLUTION FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 85,300	\$ 85,300	\$ 0
Fines and Forfeitures	127,000	124,674	(2,326)
Total Revenues	<u>212,300</u>	<u>209,974</u>	<u>(2,326)</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	176,022	176,004	18
Materials and Supplies	100	100	0
Contractual Services	900	250	650
Total Municipal Court	<u>177,022</u>	<u>176,354</u>	<u>668</u>
Juvenile Court:			
Personal Services	17,400	14,054	3,346
Travel and Transportation	2,000	239	1,761
Materials and Supplies	700	200	500
Contractual Services	28,087	10,088	17,999
Capital Outlay	300	0	300
Total Juvenile Court	<u>48,487</u>	<u>24,581</u>	<u>23,906</u>
Total Expenditures	<u>225,509</u>	<u>200,935</u>	<u>24,574</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,209)	9,039	22,248
Fund Balance at Beginning of Year	78,988	78,988	0
Prior Year Encumbrances	11,287	11,287	0
Fund Balance at End of Year	<u>\$ 77,066</u>	<u>\$ 99,314</u>	<u>\$ 22,248</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, 2007***

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<b>COMMISSARY FUND</b>			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Charges for Services	\$ 150,000	\$ 240,703	\$ 90,703
Total Revenues	<u>150,000</u>	<u>240,703</u>	<u>90,703</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	64,452	50,541	13,911
Contractual Services	162,125	162,025	100
Other Expenditures	8,290	5,100	3,190
Total Expenditures	<u>234,867</u>	<u>217,666</u>	<u>17,201</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(84,867)	23,037	107,904
Fund Balance at Beginning of Year	62,134	62,134	0
Prior Year Encumbrances	22,867	22,867	0
Fund Balance at End of Year	<u>\$ 134</u>	<u>\$ 108,038</u>	<u>\$ 107,904</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, 2007***

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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>FOOD SERVICES FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 152,100	\$ 174,608	\$ 22,508
All Other Revenues	747	0	(747)
Total Revenues	<u>152,847</u>	<u>174,608</u>	<u>21,761</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	<u>64,278</u>	<u>58,189</u>	<u>6,089</u>
Total Sheriff	64,278	58,189	6,089
West Central Rehabilitation:			
Materials and Supplies	<u>186,106</u>	<u>141,254</u>	<u>44,852</u>
Total West Central Rehabilitation	<u>186,106</u>	<u>141,254</u>	<u>44,852</u>
Total Public Safety	<u>250,384</u>	<u>199,443</u>	<u>50,941</u>
Human Services:			
Miami County Youth Center:			
Materials and Supplies	<u>21,055</u>	<u>17,425</u>	<u>3,630</u>
Total Human Services	<u>21,055</u>	<u>17,425</u>	<u>3,630</u>
Total Expenditures	<u>271,439</u>	<u>216,868</u>	<u>54,571</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(118,592)	(42,260)	76,332
Fund Balance at Beginning of Year	74,406	74,406	0
Prior Year Encumbrances	59,556	59,556	0
Fund Balance at End of Year	<u>\$ 15,370</u>	<u>\$ 91,702</u>	<u>\$ 76,332</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, 2007***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>COMMON PLEAS COURT - SPECIAL PROJECTS FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 140,000	\$ 145,276	\$ 5,276
Total Revenues	<u>140,000</u>	<u>145,276</u>	<u>5,276</u>
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Personal Services	60,250	59,702	548
Travel and Transportation	5,223	3,542	1,681
Contractual Services	<u>58,080</u>	<u>34,165</u>	<u>23,915</u>
Total Expenditures	<u>123,553</u>	<u>97,409</u>	<u>26,144</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,447	47,867	31,420
Fund Balance at Beginning of Year	297,974	297,974	0
Prior Year Encumbrances	<u>8,223</u>	<u>8,223</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 322,644</u>	<u>\$ 354,064</u>	<u>\$ 31,420</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, 2007***

---

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	<u>          2,920</u>	<u>          1,353</u>	<u>          1,567</u>
Total Expenditures	<u>          2,920</u>	<u>          1,353</u>	<u>          1,567</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(2,920)	(1,353)	1,567
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>\$          0</u></u>	<u><u>\$          1,567</u></u>	<u><u>\$          1,567</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, 2007***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 78,030	\$ 79,164	\$ 1,134
Total Revenues	<u>78,030</u>	<u>79,164</u>	<u>1,134</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Contractual Services	<u>78,685</u>	<u>78,413</u>	<u>272</u>
Total Expenditures	<u>78,685</u>	<u>78,413</u>	<u>272</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(655)	751	1,406
Fund Balance at Beginning of Year	(709)	(709)	0
Prior Year Encumbrances	1,364	1,364	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 1,406</u>	<u>\$ 1,406</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, 2007***

---

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Investment Earnings	\$ 1,300	\$ 1,339	\$ 39
Total Revenues	<u>1,300</u>	<u>1,339</u>	<u>39</u>
<b>Expenditures:</b>			
Human Services:			
Children's Services:			
Contractual Services	<u>1,300</u>	<u>0</u>	<u>1,300</u>
Total Expenditures	<u>1,300</u>	<u>0</u>	<u>1,300</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	1,339	1,339
Fund Balance at Beginning of Year	<u>30,123</u>	<u>30,123</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 30,123</u></u>	<u><u>\$ 31,462</u></u>	<u><u>\$ 1,339</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, 2007***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 600	\$ 294	\$ (306)
Total Revenues	<u>600</u>	<u>294</u>	<u>(306)</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	<u>2,000</u>	<u>1,628</u>	<u>372</u>
Total Expenditures	<u>2,000</u>	<u>1,628</u>	<u>372</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,400)	(1,334)	66
Fund Balance at Beginning of Year	<u>10,854</u>	<u>10,854</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 9,454</u>	<u>\$ 9,520</u>	<u>\$ 66</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, 2007***

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<b>VOTER EDUCATION FUND</b>			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u></u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
General Government:			
Poll Workers:			
Contractual Services	730	730	0
Other Expenditures	<u>7,143</u>	<u>7,143</u>	<u>0</u>
Total Expenditures	<u>7,873</u>	<u>7,873</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,873)	(7,873)	0
Fund Balance at Beginning of Year	<u>7,873</u>	<u>7,873</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>



**MIAMI COUNTY, OHIO**

***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, 2007***

<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	540,053	540,000	53
Interest and Fiscal Charges	255,084	254,759	325
Total Expenditures	795,137	794,759	378
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(795,137)	(794,759)	378
<b>Other Financing Sources (Uses):</b>			
Transfers In	833,411	786,867	(46,544)
Total Other Financing Sources (Uses)	833,411	786,867	(46,544)
Net Change in Fund Balance	38,274	(7,892)	(46,166)
Fund Balance at Beginning of Year	127,347	127,347	0
Prior Year Encumbrances	377	377	0
Fund Balance at End of Year	\$ 165,998	\$ 119,832	\$ (46,166)

**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, 2007***

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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, 2007***

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		Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
	Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
	Total Expenditures	0	0	0
	Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
	Fund Balance at Beginning of Year	5,394	5,394	0
	Fund Balance at End of Year	<u>\$ 5,394</u>	<u>\$ 5,394</u>	<u>\$ 0</u>

**MIAMI COUNTY, OHIO**

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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, 2007***

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<b>PERMANENT IMPROVEMENT FUND</b>			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Charges for Services	\$ 47,828	\$ 60,044	\$ 12,216
Total Revenues	<u>47,828</u>	<u>60,044</u>	<u>12,216</u>
<b>Expenditures:</b>			
Capital Outlay:			
Commissioners:			
Capital Outlay	441,881	315,223	126,658
Total Expenditures	<u>441,881</u>	<u>315,223</u>	<u>126,658</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(394,053)	(255,179)	138,874
<b>Other Financing Sources (Uses):</b>			
Transfers In	250,000	250,000	0
Total Other Financing Sources (Uses)	<u>250,000</u>	<u>250,000</u>	<u>0</u>
Net Change in Fund Balance	(144,053)	(5,179)	138,874
Fund Balance at Beginning of Year	73,238	73,238	0
Prior Year Encumbrances	126,750	126,750	0
Fund Balance at End of Year	<u>\$ 55,935</u>	<u>\$ 194,809</u>	<u>\$ 138,874</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, 2007***

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<b>HEALTH CARE IMPROVEMENT FUND</b>			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Investment Earnings	\$ 144,000	\$ 186,555	\$ 42,555
Total Revenues	<u>144,000</u>	<u>186,555</u>	<u>42,555</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	144,000	186,555	42,555
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(88,970)</u>	<u>(88,969)</u>	<u>1</u>
Total Other Financing Sources (Uses)	<u>(88,970)</u>	<u>(88,969)</u>	<u>1</u>
Net Change in Fund Balance	55,030	97,586	42,556
Fund Balance at Beginning of Year	<u>3,456,728</u>	<u>3,456,728</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 3,511,758</u></u>	<u><u>\$ 3,554,314</u></u>	<u><u>\$ 42,556</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, 2007***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<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>24,822</u>	<u>24,822</u>	<u>0</u>
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, 2007***

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<b>DITCH CONSTRUCTION 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	226	226	0
Fund Balance at End of Year	<u>\$ 226</u>	<u>\$ 226</u>	<u>\$ 0</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, 2007**

	Balance December 31, 2006	Additions	Deductions	Balance December 31, 2007
<b>Payroll Deductions Fund</b>				
Assets:				
Cash and Cash Equivalents	\$269,166	\$17,180,249	(\$17,292,282)	\$157,133
Total Assets	<u>\$269,166</u>	<u>\$17,180,249</u>	<u>(\$17,292,282)</u>	<u>\$157,133</u>
Liabilities:				
Due To Others	\$269,166	\$17,180,249	(\$17,292,282)	\$157,133
Total Liabilities	<u>\$269,166</u>	<u>\$17,180,249</u>	<u>(\$17,292,282)</u>	<u>\$157,133</u>
<b>Workers' Compensation Fund</b>				
Assets:				
Cash and Cash Equivalents	\$58,695	\$213,346	(\$268,939)	\$3,102
Total Assets	<u>\$58,695</u>	<u>\$213,346</u>	<u>(\$268,939)</u>	<u>\$3,102</u>
Liabilities:				
Due To Others	\$58,695	\$213,346	(\$268,939)	\$3,102
Total Liabilities	<u>\$58,695</u>	<u>\$213,346</u>	<u>(\$268,939)</u>	<u>\$3,102</u>
<b>Local Government Fund</b>				
Assets:				
Cash and Cash Equivalents	\$357	\$9,739,713	(\$9,739,713)	\$357
Total Assets	<u>\$357</u>	<u>\$9,739,713</u>	<u>(\$9,739,713)</u>	<u>\$357</u>
Liabilities:				
Due To Others	\$357	\$9,739,713	(\$9,739,713)	\$357
Total Liabilities	<u>\$357</u>	<u>\$9,739,713</u>	<u>(\$9,739,713)</u>	<u>\$357</u>
<b>Auto Registration Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$3,506,258	(\$3,506,258)	\$0
Total Assets	<u>\$0</u>	<u>\$3,506,258</u>	<u>(\$3,506,258)</u>	<u>\$0</u>
Liabilities:				
Intergovernmental Payables	\$0	\$3,506,258	(\$3,506,258)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,506,258</u>	<u>(\$3,506,258)</u>	<u>\$0</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2007**

	Balance December 31, 2006	Additions	Deductions	Balance December 31, 2007
<b>Township Gas Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$1,080,826	(\$1,080,826)	\$0
Total Assets	<u>\$0</u>	<u>\$1,080,826</u>	<u>(\$1,080,826)</u>	<u>\$0</u>
Liabilities:				
Other Accrued Liabilities	\$0	\$1,080,826	(\$1,080,826)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,080,826</u>	<u>(\$1,080,826)</u>	<u>\$0</u>
<b>Cigarette Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$3,842	(\$3,841)	\$1
Total Assets	<u>\$0</u>	<u>\$3,842</u>	<u>(\$3,841)</u>	<u>\$1</u>
Liabilities:				
Due To Others	\$0	\$3,842	(\$3,841)	\$1
Total Liabilities	<u>\$0</u>	<u>\$3,842</u>	<u>(\$3,841)</u>	<u>\$1</u>
<b>Special Emergency Planning Fund</b>				
Assets:				
Cash and Cash Equivalents	\$47,402	\$22,750	(\$18,615)	\$51,537
Total Assets	<u>\$47,402</u>	<u>\$22,750</u>	<u>(\$18,615)</u>	<u>\$51,537</u>
Liabilities:				
Due To Others	\$47,402	\$22,750	(\$18,615)	\$51,537
Total Liabilities	<u>\$47,402</u>	<u>\$22,750</u>	<u>(\$18,615)</u>	<u>\$51,537</u>
<b>Inheritance Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$381,410	\$1,158,818	(\$1,049,956)	\$490,272
Investments	372,119	350,699	(372,119)	350,699
Total Assets	<u>\$753,529</u>	<u>\$1,509,517</u>	<u>(\$1,422,075)</u>	<u>\$840,971</u>
Liabilities:				
Due To Others	\$753,529	\$1,509,517	(\$1,422,075)	\$840,971
Total Liabilities	<u>\$753,529</u>	<u>\$1,509,517</u>	<u>(\$1,422,075)</u>	<u>\$840,971</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2007**

	Balance December 31, 2006	Additions	Deductions	Balance December 31, 2007
<b>Law Library Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$143,693	(\$143,693)	\$0
Total Assets	<u>\$0</u>	<u>\$143,693</u>	<u>(\$143,693)</u>	<u>\$0</u>
Liabilities:				
Due To Others	\$0	\$143,693	(\$143,693)	\$0
Total Liabilities	<u>\$0</u>	<u>\$143,693</u>	<u>(\$143,693)</u>	<u>\$0</u>
 <b>Undivided Tax Settlement Fund</b>				
Assets:				
Cash and Cash Equivalents	\$1,018,458	\$95,812,425	(\$94,690,434)	\$2,140,449
Investments	993,648	1,531,094	(993,648)	1,531,094
Taxes Receivable	67,126,500	65,467,869	(67,126,500)	65,467,869
Total Assets	<u>\$69,138,606</u>	<u>\$162,811,388</u>	<u>(\$162,810,582)</u>	<u>\$69,139,412</u>
Liabilities:				
Due To Others	\$69,138,606	\$162,811,388	(\$162,810,582)	\$69,139,412
Total Liabilities	<u>\$69,138,606</u>	<u>\$162,811,388</u>	<u>(\$162,810,582)</u>	<u>\$69,139,412</u>
 <b>Special Assessment Collection Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$965,337	(\$965,337)	\$0
Special Assessments Receivable	1,422,167	1,544,758	(1,422,167)	1,544,758
Total Assets	<u>\$1,422,167</u>	<u>\$2,510,095</u>	<u>(\$2,387,504)</u>	<u>\$1,544,758</u>
Liabilities:				
Due To Others	\$1,422,167	\$2,510,095	(\$2,387,504)	\$1,544,758
Total Liabilities	<u>\$1,422,167</u>	<u>\$2,510,095</u>	<u>(\$2,387,504)</u>	<u>\$1,544,758</u>
 <b>Tri-County Board Fund</b>				
Assets:				
Cash and Cash Equivalents	\$1,433,898	\$9,965,229	(\$9,339,852)	\$2,059,275
Investments	1,398,967	1,473,028	(1,398,967)	1,473,028
Taxes Receivable	2,038,543	1,903,174	(2,038,543)	1,903,174
Total Assets	<u>\$4,871,408</u>	<u>\$13,341,431</u>	<u>(\$12,777,362)</u>	<u>\$5,435,477</u>
Liabilities:				
Due To Others	\$4,871,408	\$13,341,431	(\$12,777,362)	\$5,435,477
Total Liabilities	<u>\$4,871,408</u>	<u>\$13,341,431</u>	<u>(\$12,777,362)</u>	<u>\$5,435,477</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2007**

	Balance December 31, 2006	Additions	Deductions	Balance December 31, 2007
<b>County Court Agency Fund</b>				
Assets:				
Cash and Cash Equivalents	\$401,870	\$4,174,555	(\$4,116,683)	\$459,742
Accounts Receivable	851,022	716,694	(851,022)	716,694
Total Assets	<u>\$1,252,892</u>	<u>\$4,891,249</u>	<u>(\$4,967,705)</u>	<u>\$1,176,436</u>
Liabilities:				
Due To Others	<u>\$1,252,892</u>	<u>\$4,891,249</u>	<u>(\$4,967,705)</u>	<u>\$1,176,436</u>
Total Liabilities	<u>\$1,252,892</u>	<u>\$4,891,249</u>	<u>(\$4,967,705)</u>	<u>\$1,176,436</u>
<b>General County Agency Fund</b>				
Assets:				
Cash and Cash Equivalents	\$1,548,518	\$15,877,286	(\$16,186,218)	\$1,239,586
Total Assets	<u>\$1,548,518</u>	<u>\$15,877,286</u>	<u>(\$16,186,218)</u>	<u>\$1,239,586</u>
Liabilities:				
Due To Others	<u>\$1,548,518</u>	<u>\$15,877,286</u>	<u>(\$16,186,218)</u>	<u>\$1,239,586</u>
Total Liabilities	<u>\$1,548,518</u>	<u>\$15,877,286</u>	<u>(\$16,186,218)</u>	<u>\$1,239,586</u>
<b>Other County Agencies Fund</b>				
Assets:				
Cash and Cash Equivalents	\$2,631,300	\$5,775,853	(\$5,289,710)	\$3,117,443
Investments	2,567,199	2,229,953	(2,567,199)	2,229,953
Taxes Receivable	2,434,340	2,301,388	(2,434,340)	2,301,388
Total Assets	<u>\$7,632,839</u>	<u>\$10,307,194</u>	<u>(\$10,291,249)</u>	<u>\$7,648,784</u>
Liabilities:				
Due To Others	<u>\$7,632,839</u>	<u>\$10,307,194</u>	<u>(\$10,291,249)</u>	<u>\$7,648,784</u>
Total Liabilities	<u>\$7,632,839</u>	<u>\$10,307,194</u>	<u>(\$10,291,249)</u>	<u>\$7,648,784</u>
<b>Hotel and Motel Lodging Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$3,287	\$321,760	(\$321,063)	\$3,984
Total Assets	<u>\$3,287</u>	<u>\$321,760</u>	<u>(\$321,063)</u>	<u>\$3,984</u>
Liabilities:				
Due To Others	<u>\$3,287</u>	<u>\$321,760</u>	<u>(\$321,063)</u>	<u>\$3,984</u>
Total Liabilities	<u>\$3,287</u>	<u>\$321,760</u>	<u>(\$321,063)</u>	<u>\$3,984</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2007**

	Balance December 31, 2006	Additions	Deductions	Balance December 31, 2007
<b>State Board of Building Standards Fund</b>				
Assets:				
Cash and Cash Equivalents	\$660	\$14,724	(\$13,353)	\$2,031
Total Assets	\$660	\$14,724	(\$13,353)	\$2,031
Liabilities:				
Due To Others	\$660	\$14,724	(\$13,353)	\$2,031
Total Liabilities	\$660	\$14,724	(\$13,353)	\$2,031
 <b>Total - All Agency Funds</b>				
Assets:				
Cash and Cash Equivalents	\$7,795,021	\$165,956,664	(\$164,026,773)	\$9,724,912
Investments	5,331,933	5,584,774	(5,331,933)	5,584,774
Taxes Receivable	71,599,383	69,672,431	(71,599,383)	69,672,431
Accounts Receivable	851,022	716,694	(851,022)	716,694
Special Assessments Receivable	1,422,167	1,544,758	(1,422,167)	1,544,758
Total Assets	\$86,999,526	\$243,475,321	(\$243,231,278)	\$87,243,569
Liabilities:				
Intergovernmental Payables	\$0	\$3,506,258	(\$3,506,258)	\$0
Due to Others	86,999,526	238,888,237	(238,644,194)	87,243,569
Other Accrued Liabilities	0	1,080,826	(1,080,826)	0
Total Liabilities	\$86,999,526	\$243,475,321	(\$243,231,278)	\$87,243,569

*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, 2007***

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<u>Capital Assets</u>	
Land	\$5,517,735
Buildings	36,035,639
Improvements Other Than Buildings	209,175
Machinery and Equipment	17,954,702
Infrastructure	<u>71,281,880</u>
Total Capital Assets	<u><u>\$130,999,131</u></u>

<u>Investment in Capital Assets</u>	
General Fund	\$3,206,858
Special Revenue Funds	20,067,112
Capital Projects Funds	41,491,985
Enterprise Funds	31,176
Donations	2,715,694
Infrastructure Prior to 2002	<u>63,486,306</u>
Total Investment in Capital Assets	<u><u>\$130,999,131</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, 2007***

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<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	\$513,338	\$23,255,954	\$41,541	\$4,200,223	\$0	\$28,011,056
Judicial	0	59,521	0	1,001,232	0	1,060,753
Public Safety	24,921	7,700,216	30,948	6,711,450	0	14,467,535
Public Works	4,952,876	2,120,659	105,694	3,960,766	71,281,880	82,421,875
Health	26,600	1,297,386	30,992	1,541,184	0	2,896,162
Human Services	<u>0</u>	<u>1,601,903</u>	<u>0</u>	<u>539,847</u>	<u>0</u>	<u>2,141,750</u>
	<u>\$5,517,735</u>	<u>\$36,035,639</u>	<u>\$209,175</u>	<u>\$17,954,702</u>	<u>\$71,281,880</u>	<u>\$130,999,131</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, 2007***

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Function	December 31, 2006	Transfers	Additions	Deletions	December 31, 2007
General Government	\$27,903,927	\$65,939	\$57,165	(\$15,975)	\$28,011,056
Judicial	1,073,878	(80,340)	67,215	0	1,060,753
Public Safety	14,126,481	30,340	391,202	(80,488)	14,467,535
Public Works	79,041,602	0	3,539,766	(159,493)	82,421,875
Health	2,797,365	(15,939)	159,861	(45,125)	2,896,162
Human Services	<u>2,047,442</u>	<u>0</u>	<u>94,308</u>	<u>0</u>	<u>2,141,750</u>
Total Capital Assets	<u><u>\$126,990,695</u></u>	<u><u>\$0</u></u>	<u><u>\$4,309,517</u></u>	<u><u>(\$301,081)</u></u>	<u><u>\$130,999,131</u></u>

# *STATISTICAL SECTION*

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## STATISTICAL TABLES

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

### Contents

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<b>Financial Trends</b>	S 2 – S 13
These schedules contain trend information to help the reader understand how the county's financial position has changed over time.	
<b>Revenue Capacity</b>	S 14 – S 23
These schedules contain information to help the reader understand and assess the factors affecting the county's ability to generate its most significant local revenue sources, the property tax and the sales tax.	
<b>Debt Capacity</b>	S 24 – S 31
These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b>	S 32 – S 35
These schedules offer economic and demographic indicators to help the reader understand the environment within which the county's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
<b>Operating Information</b>	S 36 – S 49
These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.	

#### Sources Note:

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The county implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

**Miami County, Ohio**

*Net Assets by Component  
Last Five Years  
(accrual basis of accounting)*

	<u>2003</u>	<u>2004</u>	<u>2005</u>
<b>Governmental Activities:</b>			
Invested in Capital Assets, Net of Related Debt	\$72,021,370	\$72,650,169	\$71,271,399
Restricted	32,097,580	34,146,735	39,750,610
Unrestricted	18,816,524	18,897,181	15,099,138
Total Governmental Activities Net Assets	<u>\$122,935,474</u>	<u>\$125,694,085</u>	<u>\$126,121,147</u>
<b>Business-type Activities:</b>			
Invested in Capital Assets, Net of Related Debt	\$5,877,948	\$5,519,649	\$5,204,582
Unrestricted	632,979	1,829,297	2,401,888
Total Business-type Activities Net Assets	<u>\$6,510,927</u>	<u>\$7,348,946</u>	<u>\$7,606,470</u>
<b>Primary Government:</b>			
Invested in Capital Assets, Net of Related Debt	\$77,899,318	\$78,169,818	\$76,475,981
Restricted	32,097,580	34,146,735	39,750,610
Unrestricted	19,449,503	20,726,478	17,501,026
Total Primary Government Net Assets	<u>\$129,446,401</u>	<u>\$133,043,031</u>	<u>\$133,727,617</u>

Source: County Auditor's Office

*Miami County, Ohio*

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<u>2006</u>	<u>2007</u>
\$76,641,124	\$78,520,372
35,965,761	36,922,276
18,028,477	18,028,324
<u>\$130,635,362</u>	<u>\$133,470,972</u>
\$5,467,311	\$4,812,358
1,649,492	2,460,862
<u>\$7,116,803</u>	<u>\$7,273,220</u>
\$82,108,435	\$83,332,730
35,965,761	36,922,276
19,677,969	20,489,186
<u>\$137,752,165</u>	<u>\$140,744,192</u>

## Miami County, Ohio

*Changes in Net Assets  
Last Five Years  
(accrual basis of accounting)*

	2003	2004	2005
<b>Expenses</b>			
Governmental Activities:			
Public Safety	\$15,547,338	\$16,764,256	\$16,373,389
Health	9,718,113	10,547,505	10,366,035
Human Services	12,136,393	12,487,729	12,332,625
Conservation and Recreation	449,267	484,357	605,586
Public Works	6,376,942	6,634,587	10,813,893
General Government	13,372,441	13,705,416	13,717,663
Interest and Fiscal Charges	332,390	310,609	294,012
<i>Total Governmental Activities Expenses</i>	<u>57,932,884</u>	<u>60,934,459</u>	<u>64,503,203</u>
Business-type Activities:			
Water	872,925	1,124,739	1,275,501
Sewer	1,463,920	1,268,242	1,578,830
Transfer Station	4,711,489	3,907,615	4,412,246
Sheriff Police Rotary	133,718	136,248	136,341
<i>Total Business-type Activities Expenses</i>	<u>7,182,052</u>	<u>6,436,844</u>	<u>7,402,918</u>
<i>Total Primary Government Expenses</i>	<u>\$65,114,936</u>	<u>\$67,371,303</u>	<u>\$71,906,121</u>
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services			
Public Safety	\$4,985,023	\$5,353,798	\$4,944,339
Health	397,542	390,591	409,159
Human Services	2,350,828	2,320,136	2,469,540
Public Works	1,001,115	920,648	1,724,941
General Government	7,009,546	5,990,015	6,335,052
Operating Grants and Contributions	13,254,316	17,327,623	17,031,842
Capital Grants and Contributions	1,079,269	6,778,362	5,794,396
<i>Total Governmental Activities Program Revenues</i>	<u>30,077,639</u>	<u>39,081,173</u>	<u>38,709,269</u>



*Miami County, Ohio*

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<u>2006</u>	<u>2007</u>
\$15,531,350	\$17,712,859
10,841,602	13,284,599
12,156,374	13,434,394
591,531	536,828
8,423,518	9,935,429
13,115,474	14,866,755
275,322	256,451
<u>60,935,171</u>	<u>70,027,315</u>
1,218,332	1,580,027
1,860,644	1,662,836
5,095,970	4,664,059
147,824	301,094
<u>8,322,770</u>	<u>8,208,016</u>
<u>\$69,257,941</u>	<u>\$78,235,331</u>

\$5,645,336	\$5,616,612
531,346	512,707
2,392,696	2,309,418
889,412	996,836
6,581,588	6,649,206
16,479,006	17,640,571
2,216,325	7,051,583
<u>34,735,709</u>	<u>40,776,933</u>

(Continued)

## Miami County, Ohio

### Changes in Net Assets Last Five Years (accrual basis of accounting)

	2003	2004	2005
<b>Business-type Activities:</b>			
Charges for Services			
Water	694,850	1,004,109	1,227,159
Sewer	1,147,095	1,268,253	1,308,466
Transfer Station	4,721,980	4,734,357	4,693,047
Sheriff Police Rotary	243,374	169,463	185,895
Operating Grants and Contributions	0	0	211,943
Capital Grants and Contributions	0	91,626	313,825
<i>Total Business-type Activities Program Revenues</i>	6,807,299	7,267,808	7,940,335
<i>Total Primary Government Program Revenues</i>	36,884,938	46,348,981	46,649,604
<b>Net (Expense)/Revenue</b>			
Governmental Activities	(27,855,245)	(21,853,286)	(25,793,934)
Business-type Activities	(374,753)	830,964	537,417
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$28,229,998)	(\$21,022,322)	(\$25,256,517)
<b>General Revenues and Other Changes in Net Assets</b>			
Governmental Activities:			
Property Taxes	\$11,644,400	\$12,098,988	\$11,579,852
Sales Taxes	9,648,557	10,448,932	10,398,794
Intergovernmental, Unrestricted	7,027,869	3,678,939	3,332,363
Investment Earnings	856,489	781,755	1,458,833
Miscellaneous	335,284	645,128	882,953
Transfers	0	0	0
<i>Total Governmental Activities</i>	29,512,599	27,653,742	27,652,795
Business-type Activities:			
Investment Earnings	4,485	7,055	31,368
Transfers	0	0	0
<i>Total Business-type Activities</i>	4,485	7,055	31,368
<i>Total Primary Government</i>	\$29,517,084	\$27,660,797	\$27,684,163
<b>Change in Net Assets</b>			
Governmental Activities	\$1,657,354	\$5,800,456	\$1,858,861
Business-type Activities	(370,268)	838,019	568,785
<i>Total Primary Government Change in Net Assets</i>	\$1,287,086	\$6,638,475	\$2,427,646

Source: County Auditor's Office

*Miami County, Ohio*

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2006	2007
862,526	1,252,273
1,590,212	1,282,360
4,866,833	5,095,856
206,534	331,537
0	0
255,135	619,456
<u>7,781,240</u>	<u>8,581,482</u>
<u>42,516,949</u>	<u>49,358,415</u>
(26,199,462)	(29,250,382)
(541,530)	373,466
<u>(\$26,740,992)</u>	<u>(\$28,876,916)</u>
\$12,032,427	\$12,041,927
10,415,445	10,799,612
4,093,762	4,549,470
3,384,196	3,534,795
787,847	899,188
0	261,000
<u>30,713,677</u>	<u>32,085,992</u>
51,863	43,951
0	(261,000)
<u>51,863</u>	<u>(217,049)</u>
<u>\$30,765,540</u>	<u>\$31,868,943</u>
\$4,514,215	\$2,835,610
(489,667)	156,417
<u>\$4,024,548</u>	<u>\$2,992,027</u>

## *Miami County, Ohio*

*Fund Balances, Governmental Funds  
Last Ten Years  
(modified accrual basis of accounting)*

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
General Fund				
Reserved	\$547,417	\$812,449	\$579,249	\$756,257
Unreserved	11,200,717	14,659,543	15,580,841	17,115,168
<i>Total General Fund</i>	<u>11,748,134</u>	<u>15,471,992</u>	<u>16,160,090</u>	<u>17,871,425</u>
All Other Governmental Funds				
Reserved	4,510,478	4,469,946	2,334,644	2,746,073
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	15,017,297	15,708,495	16,626,637	18,218,163
Capital Projects Funds	<u>(2,996,436)</u>	<u>(1,532,815)</u>	<u>(1,437,252)</u>	<u>(957,201)</u>
Total All Other Governmental Funds	<u>16,531,339</u>	<u>18,645,626</u>	<u>17,524,029</u>	<u>20,007,035</u>
<i>Total Governmental Funds</i>	<u>\$28,279,473</u>	<u>\$34,117,618</u>	<u>\$33,684,119</u>	<u>\$37,878,460</u>

Source: County Auditor's Office

NOTE: Years 1998-2002 Do not include the Expendable Trust Funds which were classified as a Fiduciary Funds prior to implementing GASB 34 in 2003.

*Miami County, Ohio*

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<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
\$1,180,159	\$807,656	\$903,688	\$872,622	\$894,445	\$576,108
<u>16,686,182</u>	<u>17,039,733</u>	<u>16,182,044</u>	<u>15,118,408</u>	<u>15,754,138</u>	<u>16,022,522</u>
<u>17,866,341</u>	<u>17,847,389</u>	<u>17,085,732</u>	<u>15,991,030</u>	<u>16,648,583</u>	<u>16,598,630</u>
3,122,838	2,194,636	2,034,744	2,699,879	3,368,175	3,251,450
16,751,894	17,257,758	17,751,218	22,360,201	23,224,956	22,667,534
<u>4,301,035</u>	<u>4,377,632</u>	<u>4,080,736</u>	<u>3,443,341</u>	<u>3,623,891</u>	<u>3,794,010</u>
<u>24,175,767</u>	<u>23,830,026</u>	<u>23,866,698</u>	<u>28,503,421</u>	<u>30,217,022</u>	<u>29,712,994</u>
<u>\$42,042,108</u>	<u>\$41,677,415</u>	<u>\$40,952,430</u>	<u>\$44,494,451</u>	<u>\$46,865,605</u>	<u>\$46,311,624</u>

## *Miami County, Ohio*

*Changes in Fund Balances, Governmental Funds  
Last Ten Years  
(modified accrual basis of accounting)*

	1998	1999	2000	2001
<b>Revenues:</b>				
Taxes	\$20,494,122	\$20,655,696	\$19,207,021	\$20,925,983
Intergovernmental Revenues	16,341,541	24,941,216	20,043,666	23,158,300
Charges for Services	7,654,418	9,773,677	10,098,425	10,699,575
Licenses and Permits	361,256	298,453	398,808	402,422
Investment Earnings	2,738,220	2,656,381	2,928,967	3,075,942
Special Assessments	73,749	66,523	76,119	76,388
Fines and Forfeitures	1,263,668	1,342,157	1,433,064	1,560,521
All Other Revenue	830,678	566,097	713,222	755,589
<b>Total Revenue</b>	<b>49,757,652</b>	<b>60,300,200</b>	<b>54,899,292</b>	<b>60,654,720</b>
<b>Expenditures:</b>				
Current:				
Public Safety	9,684,216	12,110,563	12,777,469	13,864,439
Health	7,615,506	7,887,381	8,090,945	9,019,913
Human Services	8,874,294	9,769,876	10,510,608	11,851,536
Conservation and Recreation	381,567	433,475	456,791	541,255
Public Works	4,629,809	6,050,301	6,740,686	9,012,046
General Government	12,528,423	11,505,735	12,005,531	12,270,362
Capital Outlay	5,336,673	5,965,947	3,670,812	1,212,123
Debt Service:				
Principal Retirement	255,000	265,000	295,045	284,345
Interest and Fiscal Charges	348,991	492,909	370,698	351,178
<b>Total Expenditures</b>	<b>49,654,479</b>	<b>54,481,187</b>	<b>54,918,585</b>	<b>58,407,197</b>
Excess (Deficiency) of Revenues Over Expenditures	103,173	5,819,013	(19,293)	2,247,523

*Miami County, Ohio*

2002	2003	2004	2005	2006	2007
\$20,027,419	\$21,310,935	\$22,332,039	\$22,358,954	\$22,464,867	\$22,861,955
21,970,913	21,046,540	23,099,591	28,238,711	27,391,229	27,826,871
11,019,752	12,633,018	12,544,201	12,746,020	13,167,486	13,116,307
431,354	482,060	536,189	569,560	831,512	677,437
1,569,448	953,412	778,890	1,307,248	3,284,614	3,754,229
76,870	0	0	0	0	0
1,491,766	1,598,345	1,324,446	1,588,780	1,683,942	1,577,088
823,877	1,162,948	1,028,869	1,778,436	1,132,191	1,185,525
<u>57,411,399</u>	<u>59,187,258</u>	<u>61,644,225</u>	<u>68,587,709</u>	<u>69,955,841</u>	<u>70,999,412</u>
15,722,849	15,520,763	16,396,824	16,641,367	17,106,536	17,968,563
9,302,110	9,913,898	10,630,088	10,887,323	12,164,068	13,923,150
12,638,760	12,473,435	12,666,216	13,121,151	13,714,744	14,184,550
355,069	449,267	484,357	605,586	591,531	536,828
6,443,600	6,088,117	7,528,033	9,030,828	8,912,625	9,329,376
12,700,844	13,012,999	13,167,295	14,572,874	14,194,800	14,921,902
1,478,081	1,126,747	636,854	710,288	403,473	141,335
290,409	481,531	563,336	557,008	575,550	597,728
289,177	364,771	315,666	296,583	277,989	259,302
<u>59,220,899</u>	<u>59,431,528</u>	<u>62,388,669</u>	<u>66,423,008</u>	<u>67,941,316</u>	<u>71,862,734</u>
(1,809,500)	(244,270)	(744,444)	2,164,701	2,014,525	(863,322)

(Continued)

## *Miami County, Ohio*

*Changes in Fund Balances, Governmental Funds  
Last Ten Years  
(modified accrual basis of accounting)*

	1998	1999	2000	2001
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Sale of Capital Assets	8,201	22,374	19,076	522,010
Other Financing Sources - Capital Leases	0	0	114,045	0
General Obligation Bonds Issued	0	0	0	0
Refunding General Obligation Bonds	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	817,155	988,558	1,330,918	884,102
Transfers Out	(817,155)	(988,558)	(1,830,918)	(884,102)
<b>Total Other Financing Sources (Uses)</b>	<u>8,201</u>	<u>22,374</u>	<u>(366,879)</u>	<u>522,010</u>
<b>Net Change in Fund Balance</b>	<u>\$111,374</u>	<u>\$5,841,387</u>	<u>(\$386,172)</u>	<u>\$2,769,533</u>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	1.25%	1.47%	1.26%	1.15%

Source: County Auditor's Office

NOTE: Years 1998-2002 Do not include the Expendable Trust Funds which were classified as a Fiduciary Funds prior to implementing GASB 34 in 2003.



*Miami County, Ohio*

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2002	2003	2004	2005	2006	2007
21,561	130,000	0	0	0	0
0	0	0	52,480	26,240	99,508
5,905,000	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
996,512	777,529	1,088,577	932,871	1,382,344	1,352,867
(996,512)	(777,529)	(1,088,577)	(932,871)	(1,382,344)	(1,091,867)
<u>5,926,561</u>	<u>130,000</u>	<u>0</u>	<u>52,480</u>	<u>26,240</u>	<u>360,508</u>
<u>\$4,117,061</u>	<u>(\$114,270)</u>	<u>(\$744,444)</u>	<u>\$2,217,181</u>	<u>\$2,040,765</u>	<u>(\$502,814)</u>
1.00%	1.53%	1.82%	1.41%	1.44%	1.28%

## *Miami County, Ohio*

*Assessed Valuations and Estimated True Values of Taxable Property*  
(per \$1,000 of assessed value)  
*Last Ten Years*

<b>Tax year</b>	1998	1999	2000	2001
<b>Real Property</b>				
Assessed	\$1,396,617	\$1,429,311	\$1,464,115	\$1,314,415
Actual	3,990,334	4,083,746	4,183,186	3,755,471
<b>Public Utility</b>				
Assessed	96,856	96,209	91,699	64,244
Actual	276,731	274,883	261,997	183,554
<b>Tangible Personal Property</b>				
Assessed	287,432	290,738	304,869	309,861
Actual	1,149,728	1,162,952	1,219,476	1,239,444
<b>Total</b>				
Assessed	1,780,905	1,816,258	1,860,683	1,688,520
Actual	5,416,794	5,521,581	5,664,659	5,178,469
<b>Assessed Value as a Percentage of Actual Value</b>	32.88%	32.89%	32.85%	32.61%
<b>Total Direct Tax Rate</b>	8.82	8.81	8.83	8.43

Source: County Auditor's Office

Property is revalued every six years. Assessed value of Real Property are at 35% of Estimated True Value. Assessed value of Public Utility is at 25% and Assessed Value of Tangible Personal Property is at 25% through 2005, at 18.75% for 2006 and 12.5% for 2007.

*Miami County, Ohio*

2002	2003	2004	2005	2006	2007
\$1,635,372	\$1,365,818	\$1,773,597	\$1,830,420	\$1,860,507	\$2,054,076
4,672,491	3,902,337	5,067,420	5,229,771	5,315,734	5,868,789
66,096	64,630	63,432	62,042	60,255	53,199
188,846	184,657	181,234	177,263	172,157	151,997
317,695	305,664	281,330	269,489	200,084	131,018
1,270,780	1,222,656	1,125,320	1,077,956	1,067,115	1,048,144
2,019,163	1,736,112	2,118,359	2,161,951	2,120,846	2,238,293
6,132,117	5,309,650	6,373,974	6,484,990	6,555,006	7,068,930
32.93%	32.70%	33.23%	33.34%	32.35%	31.66%
9.13	9.13	9.11	9.12	8.81	8.80

## *Miami County, Ohio*

*Property Tax Rates of Direct and Overlapping Governments  
(per \$1,000 of assessed value)  
Last Ten Calendar Years*

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<b>Direct County Rates</b>				
General Fund	2.40	2.40	2.40	2.40
Park Levy	0.50	0.50	0.50	1.10
Special Bridge	0.80	0.80	0.80	0.80
Riverside School	4.50	4.50	4.50	3.50
Tri-County Mental Health	0.60	0.60	0.60	0.60
Conservancy	0.02	0.01	0.03	0.03
Total	<u>8.82</u>	<u>8.81</u>	<u>8.83</u>	<u>8.43</u>
<b>Overlapping Rates</b>				
Corporations	1.40 - 16.03	1.40 - 16.03	1.40 - 16.03	1.40 - 16.03
Townships	1.10 - 5.80	1.10 - 6.10	1.10 - 6.10	1.10 - 6.10
School Districts	31.10 - 58.93	30.11 - 58.85	30.20 - 58.83	30.09 - 58.80
Joint Vocational School Districts	2.58 - 4.90	2.58 - 4.90	2.58 - 4.90	2.58 - 4.90

Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage.

**Source:**

County Auditor's Office  
County Treasurer's Office

*Miami County, Ohio*

2002	2003	2004	2005	2006	2007
2.40	2.40	2.40	2.40	2.40	2.40
1.10	1.10	1.10	1.10	1.10	1.10
0.80	0.80	0.80	0.80	0.45	0.45
4.20	4.20	4.20	4.20	4.20	4.20
0.60	0.60	0.60	0.60	0.60	0.60
0.03	0.03	0.01	0.02	0.06	0.05
9.13	9.13	9.11	9.12	8.81	8.80
1.40 - 16.03	1.40 - 16.03	1.40 - 18.52	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53
1.10 - 6.10	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40
30.02 - 58.35	30.02 - 64.15	29.87 - 64.15	29.87 - 65.15	29.87 - 66.80	29.50 - 70.05
2.58 - 4.90	2.58 - 5.46	2.58 - 5.45	2.58 - 5.45	2.58 - 5.45	2.58 - 5.35

## Miami County, Ohio

*Principal Taxpayers  
Real Estate Property Tax  
Current Year and Nine Years Ago*

		2007		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power and Light Company	Utilities	\$42,870,940	1	2.09%
Midamco	Retail	8,973,950	2	0.44%
American Honda Motor	Manufacturing	6,408,920	3	0.31%
Towne Park LLC	Apartments	5,175,530	4	0.25%
Vectren Energy Delivery	Utilities	5,114,000	5	0.25%
Hobart Corporation	Manufacturing	4,793,540	6	0.23%
Pioneer Rural Electric	Utilities	4,711,590	7	0.23%
MED-TERRA Inc.	Medical	4,348,180	8	0.21%
Harvey A. Tolson	Retail	3,830,610	9	0.19%
DEC Land Co. LLC	Development Company	3,744,160	10	0.18%
Subtotal		89,971,420		4.38%
All Others		1,964,104,370		95.62%
Total		<u>\$2,054,075,790</u>		<u>100.00%</u>
		1998		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power and Light Company	Utilities	\$68,736,550	1	4.92%
GTE North Inc.	Telecommunication	15,235,690	2	1.09%
American Honda Motor	Manufacturing	6,660,570	3	0.48%
Ohio Bell Telephone	Telecommunication	5,608,900	4	0.40%
Hobart Corporation	Manufacturing	3,159,390	5	0.23%
Meijer, Inc.	Retail	2,638,420	6	0.19%
ITW/Hobart Brothers Company	Manufacturing	2,548,070	7	0.18%
Evenflo Juvenile Furniture Co.	Manufacturing	2,178,050	8	0.16%
American Matsushita Electronics	Manufacturing	1,845,350	9	0.13%
B F Goodrich Co.	Manufacturing	1,513,200	10	0.10%
Subtotal		110,124,190		7.88%
All Others		1,286,492,810		92.12%
Total		<u>\$1,396,617,000</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings

Based on valuation of property in 2007 and 1998

## Miami County, Ohio

*Principal Taxpayers  
Tangible Personal / Public Utilities Personal Property Tax  
Current Year and Nine Years Ago*

		2007		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Meijer Distribution	Warehouse	\$9,105,430	1	4.94%
Goodrich Corporation	Manufacturing	5,922,610	2	3.22%
American Honda Motor	Manufacturing	5,233,400	3	2.84%
ITW/Hobart Brothers	Manufacturing	4,383,320	4	2.38%
Verizon North Inc.	Telecommunication	3,747,690	5	2.03%
Jackson Tube Services	Manufacturing	3,426,730	6	1.86%
F & P America Manufacturing Inc.	Manufacturing	3,384,080	7	1.84%
A O Smith Corp	Manufacturing	3,059,120	8	1.66%
Charter Aerospace Partners Inc	Manufacturing	2,752,250	9	1.49%
Evenflo Company Inc.	Manufacturing	2,390,340	10	1.30%
Subtotal		<u>43,404,970</u>		23.56%
All Others		<u>140,811,600</u>		76.44%
Total		<u><u>\$184,216,570</u></u>		<u><u>100.00%</u></u>
		1998		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
American Matsushita	Manufacturing	\$53,667,660	1	13.97%
ITW/Hobart Brothers	Manufacturing	15,767,470	2	4.10%
American Honda Motor	Manufacturing	15,003,880	3	3.90%
B. F. Goodrich Corporation	Manufacturing	12,143,860	4	3.16%
Meijer, Inc.	Retail	9,125,050	5	2.37%
Hobart Corporation	Manufacturing	7,120,180	6	1.85%
Evenflo Juvenile Furniture Co.	Manufacturing	6,304,500	7	1.64%
Spinnaker Coating/Brown Bridge	Manufacturing	4,695,890	8	1.22%
Hartzell Propeller, Inc.	Manufacturing	4,546,450	9	1.18%
Infotel Inc.	Manufacturing	4,517,200	10	1.18%
Subtotal		<u>132,892,140</u>		34.57%
All Others		<u>251,395,860</u>		65.43%
Total		<u><u>\$384,288,000</u></u>		<u><u>100.00%</u></u>

Source: County Auditor - Land and Buildings

Based on valuation of property in 2007 and 1998

## *Miami County, Ohio*

*Property Tax Levies and Collections  
(amounts in thousands)  
Last Ten Years*

<b>Collection Year</b>	<u>1998</u>	<u>1999</u>	<u>2000</u>
<b>Total Tax Levy (1)</b>	\$12,476,804	\$12,603,784	\$13,316,706
<b>Collections within the Fiscal Year of the Levy</b>			
Current Tax Collections	12,213,126	12,378,906	13,036,386
Percent of Levy Collected	97.89%	98.22%	97.89%
Delinquent Tax Collections	<u>307,680</u>	<u>311,164</u>	<u>375,070</u>
Total Tax Collections (3)	12,520,806	12,690,070	13,411,456
<b>Percent of Total Tax Collections To Tax Levy</b>	100.35%	100.68%	100.71%
<b>Accumulated Outstanding Delinquent Taxes (2)</b>	416,397	354,016	483,466
<b>Percentage of Accumulated Delinquent Taxes to Total Tax Levy</b>	3.34%	2.81%	3.63%

Note:

(1) Taxes levied and collected are presented on a cash basis.

(2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

(3) Changes in Levy Collections due to millage adjustments.

1998 - 4.00 mill levied replaced/reduced to 2.8 mill for Riverside School.

2001 - 1.70 mills replacement levy for Riverside School.

2002 - 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

2003 - .60 mill replacement levy for Tri-County Board.

Source: County Auditor's Office



*Miami County, Ohio*

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2001	2002	2003	2004	2005	2006	2007
\$15,581,189	\$15,202,556	\$16,975,455	\$16,886,055	\$17,119,135	\$16,616,509	\$17,319,900
15,125,899	14,796,078	16,519,610	16,516,878	16,608,418	16,203,212	16,861,590
97.08%	97.33%	97.31%	97.81%	97.02%	97.51%	97.35%
317,245	401,435	534,654	535,588	533,555	623,936	493,813
15,443,144	15,197,513	17,054,264	17,052,466	17,141,973	16,827,148	17,355,403
99.11%	99.97%	100.46%	100.99%	100.13%	101.27%	100.20%
643,531	1,002,935	1,126,301	1,028,662	1,095,502	967,892	1,186,677
4.13%	6.60%	6.63%	6.09%	6.40%	5.82%	6.85%

## *Miami County, Ohio*

### *Taxable Sales By Industry (Category)*

*Last Eight Years*

	<u>2000</u>	<u>2001</u>	<u>2002</u>
Sales Tax Payments	\$3,365,512	\$3,309,124	\$3,254,558
Direct Pay Tax Return Payments	270,649	304,947	159,332
Seller's Use Tax Return Payments	582,736	598,091	657,110
Consumer's Use Tax Return Payments	297,244	453,747	337,868
Motor Vehicle Tax Payments	1,569,373	1,649,991	2,003,005
Non-Resident Motor Vehicle Tax	N/A	N/A	N/A
Watercraft and Outboard Motors	27,361	27,813	34,782
Department of Liquor Control	18,434	18,497	19,460
Sales Tax on Motor Vehicle Fuel Refunds	436	1,098	1,258
Sales/Use Tax Voluntary Payments	15,733	5,550	4,137
Statewide Master Numbers	2,965,930	2,902,789	3,222,895
Sales/Use Tax Assessment Payments	16,152	47,852	29,785
Streamlined Sales Tax Payments	N/A	N/A	N/A
Managed Audit Sales/Use Tax Payments	N/A	N/A	N/A
Adjustments Made to Prior Allocations	12	352	9
Less 1% Administrative Rotary Fund	(91,296)	(93,198)	(97,242)
Sales/Use Tax Refunds Approved	(25,466)	(221,071)	(69,115)
Total	<u>\$9,012,810</u>	<u>\$9,005,582</u>	<u>\$9,557,842</u>
Sales Tax Rate	1.00%	1.00%	1.00%

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the county.

**Source:** State Department of Taxation

Note: This information is not available for years prior to 2000

*Miami County, Ohio*

2003	2004	2005	2006	2007
\$3,239,092	\$3,287,791	\$3,274,208	\$3,226,079	\$3,270,156
160,729	220,309	255,101	274,567	385,540
672,651	799,544	815,409	695,175	798,282
380,215	192,440	257,052	285,595	288,787
1,966,715	1,903,762	1,763,393	1,639,974	1,691,254
N/A	N/A	N/A	N/A	2,293
32,336	33,742	31,819	27,620	26,760
20,916	22,543	24,219	26,531	28,530
1,547	1,751	2,633	3,098	2,354
12,715	8,996	7,314	4,992	5,664
3,436,892	3,920,292	4,209,616	4,318,793	4,333,283
10,034	18,017	29,062	42,767	13,372
N/A	N/A	N/A	N/A	1,010
N/A	N/A	N/A	1	0
(3,959)	(267)	0	0	0
(99,299)	(104,089)	(106,698)	(105,378)	(108,378)
(190,241)	(27,927)	(39,592)	(47,507)	(9,459)
<u>\$9,640,343</u>	<u>\$10,276,904</u>	<u>\$10,523,536</u>	<u>\$10,392,307</u>	<u>\$10,729,448</u>
1.00%	1.00%	1.00%	1.00%	1.00%

## *Miami County, Ohio*

### *Ratio of Outstanding Debt By Type Last Ten Years*

	1998	1999	2000	2001
<b>Governmental Activities</b> <sup>(1)</sup>				
General Obligation Bonds Payable	\$3,180,000	\$2,915,000	\$2,650,000	\$2,385,000
Superfund Site Liability	1,515,666	1,334,361	949,502	590,686
Capital Leases	0	0	84,000	64,655
<b>Business-type Activities</b> <sup>(1)</sup>				
General Obligation Bonds Payable	\$5,365,000	\$5,115,000	\$4,865,000	\$4,605,000
OPWC Loan Payable	313,600	294,000	274,400	754,800
Landfill Postclosure Liability	0	0	0	0
Total Primary Government	<u>\$10,374,266</u>	<u>\$9,658,361</u>	<u>\$8,822,902</u>	<u>\$8,400,141</u>
<b>Population</b> <sup>(2)</sup>				
Miami County	93,182	93,182	98,868	98,868
Outstanding Debt Per Capita	\$111	\$104	\$89	\$85
<b>Income</b> <sup>(3)</sup>				
Personal (in thousands)	2,413,787	2,474,821	2,756,044	2,744,773
Percentage of Personal Income	0.43%	0.39%	0.32%	0.31%

**Sources:**

- (1) Source: County Auditor's Office
- (2) US Bureau of Census, Population Division
- (3) US Department of Commerce, Bureau of Economic Analysis
- (4) The balance in the Superfund Site Liability was restated to correct an accounting error in prior years.

*Miami County, Ohio*

2002	2003	2004	2005	2006	2007
	(4)				
\$8,020,000	\$7,560,000	\$7,050,000	\$6,525,000	\$5,985,000	\$5,445,000
337,286	1,389,768	2,914,659	2,745,227	2,080,553	1,899,771
44,246	152,715	99,379	119,851	110,541	152,321
\$5,550,000	\$5,225,000	\$4,890,000	\$6,590,000	\$6,150,000	\$6,410,000
710,200	665,600	621,000	576,400	911,800	847,200
0	23,599	24,094	24,745	25,462	26,139
<u>\$14,661,732</u>	<u>\$15,016,682</u>	<u>\$15,599,132</u>	<u>\$16,581,223</u>	<u>\$15,263,356</u>	<u>\$14,780,431</u>
98,868	98,868	98,868	98,868	98,868	98,868
\$148	\$152	\$158	\$168	\$154	\$149
2,800,337	2,917,990	3,006,675	3,029,810	3,173,366	3,173,366
0.52%	0.51%	0.52%	0.55%	0.48%	0.47%

## *Miami County, Ohio*

### *Ratios of General Bonded Debt Outstanding Last Ten Years*

Year	1998	1999	2000	2001
<b>Population</b> <sup>(1)</sup>	93,182	93,182	98,868	98,868
<b>Assessed Value</b> <sup>(2)</sup>	\$1,780,905	\$1,816,258	\$1,860,683	\$1,688,520
<b>General Bonded Debt</b> <sup>(3)</sup>				
General Obligation Bonds	\$3,180,000	\$2,915,000	\$2,650,000	\$2,385,000
<b>Resources Available to Pay Principal</b> <sup>(4)</sup>	\$79,472	\$153,007	\$68,244	\$61,043
<b>Net General Bonded Debt</b>	\$3,100,528	\$2,761,993	\$2,581,756	\$2,323,957
<b>Ratio of Net Bonded Debt to Estimated Actual Value</b>	0.17%	0.15%	0.14%	0.14%
<b>Net Bonded Debt per Capita</b>	\$33.27	\$29.64	\$26.11	\$23.51

**Source:**

- (1) U.S. Bureau of Census of Population
- (2) Source: County Auditor's Office - Amounts per \$1,000 in assessed value
- (3) Includes all general obligation bonded debt supported by property taxes.
- (4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

*Miami County, Ohio*

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2002	2003	2004	2005	2006	2007
98,868	98,868	98,868	98,868	98,868	98,868
\$2,019,163	\$1,736,112	\$2,118,359	\$2,161,951	\$2,120,846	\$2,238,293
\$8,020,000	\$7,560,000	\$7,050,000	\$6,525,000	\$5,985,000	\$5,445,000
\$394,085	\$78,154	\$86,776	\$100,095	\$127,347	\$119,832
\$7,625,915	\$7,481,846	\$6,963,224	\$6,424,905	\$5,857,653	\$5,325,168
0.38%	0.43%	0.33%	0.30%	0.28%	0.24%
\$77.13	\$75.68	\$70.43	\$64.98	\$59.25	\$53.86





**Miami County, Ohio**

*Computation of Direct and Overlapping  
Debt Attributable to Governmental Activities  
December 31, 2007*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Miami County</u>	<u>Amount Applicable to Miami County</u>
<b>Direct:</b>			
Miami County	\$5,445,000	100.00%	\$5,445,000
<b>Overlapping:</b>			
Corporations wholly within the County	16,489,505	100.00%	16,489,505
Corporations with Overlapping	10,235,300	1.56%	159,671
School Districts wholly within the County	29,925,462	100.00%	<u>29,925,462</u>
		Subtotal	<u>46,574,638</u>
		Total	<u><u>\$52,019,638</u></u>

**Source:**

County Auditor's Office

## *Miami County, Ohio*

### *Debt Limitations Last Ten Years*

<b>Collection Year</b>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<u>Total Debt</u>				
Net Assessed Valuation	\$1,780,905,000	\$1,816,258,000	\$1,860,683,000	\$1,688,520,000
Debt Limit (1)	43,022,625	43,906,450	45,017,075	40,713,000
County Debt Outstanding (2)	3,180,000	2,915,000	2,650,000	2,385,000
Less:				
Applicable Debt Service Fund Amounts	(79,472)	(153,007)	(68,244)	(61,043)
Net Indebtedness Subject to Limit	<u>3,100,528</u>	<u>2,761,993</u>	<u>2,581,756</u>	<u>2,323,957</u>
Overall Legal Debt Margin	<u>\$39,922,097</u>	<u>\$41,144,457</u>	<u>\$42,435,319</u>	<u>\$38,389,043</u>
	92.79%	93.71%	94.26%	94.29%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$1,780,905,000	\$1,816,258,000	\$1,860,683,000	\$1,688,520,000
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	17,809,050	18,162,580	18,606,830	16,885,200
Net Indebtedness Subject to Limit	<u>3,100,528</u>	<u>2,761,993</u>	<u>2,581,756</u>	<u>2,323,957</u>
Overall Legal Debt Margin	<u>\$14,708,522</u>	<u>\$15,400,587</u>	<u>\$16,025,074</u>	<u>\$14,561,243</u>

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

3.0% of the first \$100,000,000 assessed valuation plus

1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus

2.5% on the amount in excess of \$300,000,000

(2) Miami County Auditor's Office. Excludes general obligation debt reported in the Enterprise Funds.

Source: County Auditor's Office

*Miami County, Ohio*

2002	2003	2004	2005	2006	2007
\$2,019,163,000	\$1,736,112,000	\$2,118,359,000	\$2,161,951,000	\$2,120,846,000	\$2,238,293,000
48,979,075	41,902,800	51,458,975	52,548,775	51,521,150	54,457,325
8,020,000	7,560,000	7,050,000	6,525,000	5,985,000	5,445,000
(394,085)	(78,154)	(86,776)	(100,095)	(127,347)	(119,832)
<u>7,625,915</u>	<u>7,481,846</u>	<u>6,963,224</u>	<u>6,424,905</u>	<u>5,857,653</u>	<u>5,325,168</u>
<u>\$41,353,160</u>	<u>\$34,420,954</u>	<u>\$44,495,751</u>	<u>\$46,123,870</u>	<u>\$45,663,497</u>	<u>\$49,132,157</u>
84.43%	82.14%	86.47%	87.77%	88.63%	90.22%
\$2,019,163,000	\$1,736,112,000	\$2,118,359,000	\$2,161,951,000	\$2,120,846,000	\$2,238,293,000
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
20,191,630	17,361,120	21,183,590	21,619,510	21,208,460	22,382,930
<u>7,625,915</u>	<u>7,481,846</u>	<u>6,963,224</u>	<u>6,424,905</u>	<u>5,857,653</u>	<u>5,325,168</u>
<u>\$12,565,715</u>	<u>\$9,879,274</u>	<u>\$14,220,366</u>	<u>\$15,194,605</u>	<u>\$15,350,807</u>	<u>\$17,057,762</u>

## *Miami County, Ohio*

### *Demographic and Economic Statistics Last Ten Years*

Calendar Year	1998	1999	2000	2001
<b>Population</b> <sup>(1)</sup>				
Miami County	93,182	93,182	98,868	98,868
<b>Income</b> <sup>(2)</sup>				
Total Personal (in thousands)	2,413,787	2,474,821	2,756,044	2,744,773
Per Capita	25,904	26,559	27,876	27,762
<b>Unemployment Rate</b> <sup>(3)</sup>				
Federal	4.9%	4.5%	4.2%	3.8%
State	4.6%	4.3%	4.3%	3.7%
Miami County	3.6%	3.8%	3.4%	4.3%
<b>Civilian Work Force Estimates</b> <sup>(3)</sup>				
State	5,678,000	5,749,000	5,900,400	5,857,000
Miami County	50,700	51,000	50,500	51,800

**Sources:**

- (1) US Bureau of Census of Population
- (2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2006 for the presentation of 2007 statistics, the County is using the latest information available.
- (3) State Department of Labor Statistics

*Miami County, Ohio*

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2002	2003	2004	2005	2006	2007
98,868	98,868	98,868	98,868	98,868	98,868
2,800,337	2,917,990	3,006,675	3,029,810	3,173,366	3,173,366
28,324	29,514	30,411	30,645	32,097	32,097
4.8%	5.8%	6.0%	5.5%	4.6%	4.6%
4.3%	5.7%	6.1%	6.0%	5.5%	5.6%
5.5%	6.1%	5.7%	5.6%	5.5%	5.4%
5,828,000	5,915,000	5,875,300	5,900,400	5,934,000	5,976,500
52,000	52,200	54,300	54,100	55,100	55,400



## *Miami County, Ohio*

### *Principal Employers Current Year and Nine Years Ago*

Employer	Nature of Business	2007		
		Number of Employees	Rank	Percentage of Total Employment
Upper Valley Medical Center	Health Care	1,786	1	0.03
Miami County	Government	912	2	0.02
Goodrich Corporation	Manufacturing	775	3	0.01
F & P America Manufacturing Inc.	Manufacturing	737	4	0.01
Meijer Distribution	Warehouse	719	5	0.01
ITW/Hobart Brothers Company	Manufacturing	632	6	0.01
Hobart Corporation	Manufacturing	594	7	0.01
Troy City School District	Education	497	8	0.01
A.O. Smith Electric Products	Manufacturing	369	9	0.01
Evenflo Juvenile Division	Manufacturing	320	10	0.01
Total		<u>7,341</u>		
Total Employment within the County		<u><u>52,400</u></u>		
		1998		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Upper Valley Medical Center	Health Care	1,830	1	0.04
American Matsushita	Manufacturing	1,370	2	0.03
Hobart Corporation	Manufacturing	1,275	3	0.03
Evenflo Juvenile Furniture Company	Manufacturing	1,100	4	0.02
ITW/Hobart Brothers Company	Manufacturing	967	5	0.02
Miami County	Government	810	6	0.02
B. F. Goodrich Aerospace and Defense Division	Manufacturing	765	7	0.02
Troy City School District	Education	607	8	0.01
Spinnakers Coatings, Inc.	Manufacturing	361	9	0.01
A. O. Smith Corporation	Manufacturing	333	10	0.01
Total		<u>9,418</u>		
Total Employment within the County		<u><u>48,500</u></u>		

Source: County Auditor's Office

## *Miami County, Ohio*

### *Full Time Equivalent Employees by Function Last Ten Years*

	1998	1999	2000	2001	2002
<b>Governmental Activities</b>					
General Government					
Legislative and Executive					
Commissioners	11.75	12.25	12.25	14.25	13.25
Auditor	22.75	23.75	23.25	21.25	21.25
Treasurer	5.00	5.00	5.00	5.00	5.00
Prosecutor	10.50	9.50	10.00	10.00	11.00
Planning and Zoning	7.00	6.50	5.50	6.00	6.00
Elections	6.50	9.00	8.00	7.50	9.00
Records Center	7.25	7.25	7.25	6.75	8.75
Building Rehulations	7.00	8.00	8.00	7.00	6.00
Maintenance	15.00	13.50	14.50	13.50	13.50
Economic Development	0.00	0.00	0.00	0.00	0.00
Judicial					
Law Library	2.00	2.00	2.00	2.00	2.00
Common Pleas Court	17.00	17.00	17.00	16.00	17.00
Probate Court	5.00	5.00	5.50	5.50	5.00
Municipal Court	49.00	51.50	51.50	51.00	45.00
Juvenile Court	18.50	20.00	17.50	18.50	19.50
Public Defender	5.50	6.00	6.00	5.00	5.00
Clerk of Courts	14.75	14.75	14.75	15.75	17.25
Public Safety					
Coroner	1.00	1.00	1.00	1.00	1.00
Communication Center - 911	31.50	29.50	30.00	31.00	28.00
Sheriff	72.50	120.50	119.00	131.50	136.50
Adult Probation	2.00	2.00	2.00	2.00	3.00
Juvenile Probation	6.00	6.00	6.00	6.00	6.00
Juvenile Detention Center	32.25	33.25	34.25	34.25	33.75
Juvenile Rehabilitation Center	33.50	33.00	37.50	35.50	35.00
Public Works					
Water Districts	2.00	3.00	3.00	3.00	2.00
Sanitary Sewer	8.00	7.00	7.00	7.00	7.00
Transfer Station	11.50	13.00	11.50	12.50	13.00
Engineering	50.75	52.75	51.75	52.75	52.75
Transit	0.00	0.00	0.00	0.00	0.00
Health					
Board of Health	41.00	45.50	44.50	36.00	37.50
Dog and Kennel	6.50	6.00	5.50	5.00	4.50
Riverside MRDD	146.50	143.50	150.00	148.00	152.00
FCFC / Help Me Grow	5.50	5.50	5.50	5.50	8.00
WIC	7.00	6.50	6.50	4.00	6.50
Tri-County	6.00	8.00	8.00	9.00	9.00



*Miami County, Ohio*

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2003	2004	2005	2006	2007
12.25	12.25	12.75	13.25	13.00
23.75	23.75	24.75	24.75	24.50
5.00	5.00	5.00	5.00	5.00
11.00	11.00	11.00	11.00	11.50
5.00	6.00	3.50	3.50	3.00
9.00	9.00	10.00	10.00	8.50
8.75	8.75	8.00	8.00	8.00
7.00	7.00	7.00	11.00	11.00
14.50	14.00	14.50	14.50	14.50
0.00	1.00	1.00	1.00	2.00
2.00	2.00	2.00	2.00	1.00
19.00	18.00	13.00	14.00	12.00
5.00	6.00	6.50	6.50	6.00
45.00	43.50	44.00	43.00	40.50
19.00	21.00	22.00	22.50	19.00
5.00	6.00	6.00	6.00	6.00
17.25	17.25	17.25	17.25	16.00
1.00	1.00	1.00	1.00	1.00
27.00	28.00	30.00	29.50	27.00
133.50	131.00	133.50	134.50	140.50
3.00	3.00	3.00	3.00	3.00
6.00	6.00	6.00	6.00	6.00
30.25	29.25	30.75	30.75	30.50
33.50	35.50	36.50	34.50	33.50
2.00	1.00	2.00	2.00	2.00
6.00	7.00	7.00	9.00	9.00
13.50	12.50	14.00	13.50	13.50
51.75	51.25	51.25	51.25	53.50
2.00	1.00	2.00	3.00	3.00
39.00	39.00	38.00	35.00	34.50
4.50	4.50	5.50	5.50	5.50
155.00	157.00	149.00	147.00	146.00
6.00	6.00	6.00	7.00	7.50
4.50	4.00	4.00	4.00	4.50
13.00	15.00	15.00	16.00	17.00

(Continued)

***Miami County, Ohio***

*Full Time Equivalent Employees by Function  
Last Ten Years*

	1998	1999	2000	2001	2002
Human Services					
Children's Services	30.50	32.50	37.00	37.00	38.00
Veteran Services	6.00	6.00	6.00	6.00	6.00
Child Support Enforcement Agency	20.00	20.00	19.00	19.00	18.00
Jobs and Family Services	33.50	36.50	37.50	40.50	43.00
David L Brown Youth Center	20.50	22.00	20.00	18.50	19.50
Victim Witness Program	3.50	3.50	4.50	4.50	4.50
Conservation and Recreation					
Soil and Water Conservation	6.50	6.50	6.50	7.50	6.00
Park District	14.00	14.00	16.00	18.00	19.00
	<u>802.50</u>	<u>868.00</u>	<u>877.50</u>	<u>880.00</u>	<u>894.00</u>

**Source:** Miami County Auditor

*Miami County, Ohio*

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<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
37.00	37.00	37.00	37.00	38.00
6.50	5.00	5.00	5.00	5.50
19.50	19.50	19.50	21.50	21.50
47.50	44.50	49.50	51.00	51.00
15.00	15.00	13.00	13.00	13.00
4.00	4.50	4.50	4.50	4.50
6.00	6.50	6.50	6.50	5.50
24.00	25.00	27.50	30.25	34.50
<u>899.50</u>	<u>900.50</u>	<u>905.25</u>	<u>914.50</u>	<u>912.50</u>

## *Miami County, Ohio*

### *Operating Indicators by Function Last Ten Years*

	1998	1999	2000	2001
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,107	2,183	2,023	2,126
Number of Public Hearings	40	32	38	38
Auditor				
Number of Non-exempt Conveyances	2,699	2,460	2,352	2,381
Number of Exempt Conveyances	2,220	3,220	1,479	1,547
Number of Real Estate Transfers	4,919	5,680	3,831	3,928
Number of General Warrants Issued	29,379	29,690	31,140	32,537
Number of Payroll Warrants Issued	24,401	23,495	26,424	24,386
Number of Receipt Pay-ins Issued	21,359	18,589	19,379	20,276
Treasurer				
Number of Parcels Billed ***	N/A	N/A	N/A	N/A
Number of Parcels Collected ***	N/A	N/A	N/A	N/A
Prosecuting Attorney				
Number of Criminal Cases - Common Pleas	299	388	438	413
Number of Criminal Cases - Juvenile Court	N/A	1,687	1,785	1,712
Board of Elections				
Number of Registered Voters	60,456	57,958	63,243	64,925
Number of Voters Last General Election	31,939	24,419	43,555	19,888
Percentage of Registered Voters that Voted	52.83%	42.13%	68.87%	30.63%
Recorder				
Number of Deeds Recorded	N/A	3,973	3,821	4,052
Number of Mortgages Recorded	N/A	8,198	6,653	9,682
Number of Military Discharges Recorded	N/A	64	44	327
Buildings and Grounds				
Number of Buildings	42	45	47	47
Square Footage of Buildings	550,379	612,999	615,363	615,363
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	492	493	614	616
Number of Criminal Cases Filed	299	388	438	413
Number of Domestic Cases Filed	616	640	642	604

*Miami County, Ohio*

2002	2003	2004	2005	2006	2007
2,201	2,038	2,234	2,072	2,042	1,985
34	33	41	27	39	29
2,560	2,790	2,878	3,000	2,604	2,305
1,623	1,721	1,708	1,633	1,510	1,470
4,183	4,511	4,586	4,633	4,114	3,775
32,833	32,512	31,797	29,420	28,821	28,668
25,318	25,766	25,908	25,416	25,653	25,942
20,345	20,549	21,808	22,037	26,314	21,343
N/A	N/A	N/A	N/A	46,898	47,203
N/A	N/A	N/A	N/A	44,367	44,759
527	453	524	643	628	191
1,878	1,638	1,532	1,348	1,389	1,357
66,285	64,203	72,169	66,698	68,732	69,972
30,508	26,020	52,104	26,775	37,390	21,243
46.03%	40.53%	72.20%	40.14%	54.40%	30.36%
4,303	4,631	4,757	4,778	4,274	3,588
11,409	13,974	9,433	8,503	7,295	6,124
23	30	20	10	21	7
47	47	47	47	47	47
615,363	615,363	615,363	615,363	615,363	615,363
810	825	846	828	960	528
527	453	524	643	628	191
598	516	540	569	548	762

(Continued)

## *Miami County, Ohio*

### *Operating Indicators by Function Last Ten Years*

	1998	1999	2000	2001
<b>Probate Court</b>				
Number of Estates Filed	631	587	646	647
Number of Guardianships Filed	68	55	116	97
Number of Adoptions Filed	N/A	N/A	56	57
Number of Marriages Filed	851	843	748	751
<b>Juvenile Court</b>				
Number of Civil Cases Filed	N/A	697	1,772	1,816
Number of Criminal / Delinquent Cases	N/A	1,687	1,785	1,712
Number of Traffic Cases	N/A	1,299	1,239	1,225
Number of Adult Cases	N/A	106	79	128
<b>Municipal Court</b>				
Number of Civil Cases Filed	2,152	2,190	2,357	2,247
Number of Criminal and Traffic Cases Filed	20,880	21,333	23,894	23,814
<b>Clerk of Courts</b>				
Number of Domestic relations Cases Filed	616	640	642	604
Number of Civil Cases Filed	492	493	614	616
Number of Criminal Cases Filed	294	387	438	413
Number of Domestic Violence Cases Filed	21	55	123	130
Number of Appeals Filed	61	52	62	62
Number of Certificates of Judgement Filed	845	663	868	845
Number of Titles Issued	56,762	53,222	51,087	54,201
<b>Public Safety</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average Daily Jail Census	N/A	N/A	92	92
Prisoners Booked	N/A	N/A	3,710	3,468
Prisoners Released	N/A	N/A	3,689	3,472
<b>Incarceration Facility</b>				
Average Daily Jail Census	N/A	N/A	N/A	174
Prisoners Booked	N/A	N/A	N/A	1,811
Prisoners Released	N/A	N/A	N/A	1,800
<b>Enforcement</b>				
Number of Citations Issued	N/A	N/A	N/A	N/A
Number of Warrants Served	N/A	N/A	N/A	N/A
Number of Calls for Service	N/A	N/A	N/A	N/A
Number of Sheriff Sales - Real Estate	N/A	N/A	129	161

*Miami County, Ohio*

2002	2003	2004	2005	2006	2007
590	562	614	568	562	546
83	78	82	69	81	30
74	63	50	58	55	42
721	673	695	718	673	700
2,150	1,937	2,421	2,242	2,363	2,272
1,878	1,638	1,532	1,348	1,389	1,357
1,171	986	867	788	749	705
109	113	120	151	131	169
2,230	2,446	2,307	2,475	2,588	3,114
22,699	22,594	16,980	19,864	20,520	19,340
598	516	540	569	548	441
810	825	846	828	960	1,053
552	453	528	643	628	553
196	243	226	290	304	320
72	44	43	46	52	37
967	1,187	917	1,592	1,652	2,058
51,271	49,288	50,653	46,628	43,708	41,737
98	93	86	87	85	104
3,492	3,397	3,575	3,824	6,007	3,752
3,479	3,417	2,976	2,837	2,944	2,764
219	222	218	196	226	201
1,968	2,374	2,244	1,753	2,202	2,051
2,084	2,388	2,232	1,748	2,203	2,043
N/A	N/A	2,879	3,019	3,262	2,850
N/A	N/A	558	655	729	1,120
N/A	N/A	37,141	37,284	40,327	47,997
275	328	391	400	431	553

(Continued)

## *Miami County, Ohio*

### *Operating Indicators by Function Last Ten Years*

	1998	1999	2000	2001
<b>Disaster Services</b>				
Number of Calls for Service	N/A	N/A	138,695	139,465
Number of 9-1-1 Calls	N/A	N/A	N/A	N/A
<b>Coroner</b>				
Number of Cases Investigated	64	78	92	87
Number of Autopsies Performed	50	78	79	72
<b>Public Works</b>				
<b>Engineer</b>				
Miles of Road Resurfaced	11.76	14.31	12.91	14.41
Number of Bridges Replaced / Improved	8	6	6	6
Number of Culverts Built / Replaced / Improved	4	0	7	3
<b>Building Department</b>				
Number of Residential Permits Issued	296	208	298	213
Number of Commercial Permits Issued	174	177	220	180
Number of Inspections Performed	4,700	3,850	51,800	3,930
<b>Sewer District</b>				
Number of Tap-ins	14	11	10	15
Number of Customers	1,498	1,580	1,538	1,595
<b>Water District</b>				
Number of Tap-ins	15	13	6	53
Number of Customers	1,388	1,414	1,439	1,524
<b>Health</b>				
<b>Dog and Kennel</b>				
Number of Dog Tags Sold - Regular	N/A	17,152	17,819	18,054
Number of Dog Tags Sold - Kennel Sets	N/A	N/A	N/A	N/A
<b>MRDD</b>				
<b>Number of Students Enrolled</b>				
Early Intervention Program	98	95	98	76
Preschool Program	26	28	26	26
Number Employed at Workshop	118	120	119	133
<b>Mental Health</b>				
Average Client Count - Intensive	N/A	N/A	388	407
Average Client Count - Non-intensive	N/A	N/A	9,408	9,731
Average Client Count - Early Intervention	N/A	N/A	141	136



*Miami County, Ohio*

2002	2003	2004	2005	2006	2007
148,329	137,598	227,645	223,072	219,645	215,699
N/A	N/A	N/A	81,782	83,029	79,998
89	78	95	103	72	101
71	69	69	82	46	70
11.01	12.21	16.78	20.35	10.01	20.00
3	5	3	6	7	14
3	6	4	1	3	4
255	220	272	219	180	199
123	123	158	148	230	346
3,780	3,430	4,300	3,670	4,100	5,450
21	21	38	76	41	76
1,657	1,687	1,751	1,865	1,906	1,956
17	27	30	90	26	72
1,559	1,587	1,623	1,741	1,764	1,809
18,233	18,380	18,351	19,112	19,261	19,044
N/A	95	98	98	97	103
69	114	105	115	111	123
25	26	26	20	23	28
137	147	144	140	138	215
484	489	490	459	511	483
9,852	9,676	10,256	10,473	10,170	10,346
143	154	193	202	173	147

(Continued)

## *Miami County, Ohio*

### *Operating Indicators by Function Last Ten Years*

	1998	1999	2000	2001
Human Services				
Job and Family Services				
Average Client Count - Food Stamps	25,995	24,864	24,744	29,640
Average Client Count - Disability Assistance	319	300	468	564
Average Client Count - WIA	N/A	N/A	N/A	N/A
Childrens Services				
Average Client Count - Foster Care	193	214	252	232
Average Client Count - Adoption	17	13	13	9
Veterans Services				
Number of Clients Served	628	534	552	619
Amount of Financial Assistance Paid	179,295	174,401	186,328	228,000
Conservation and Recreation				
Parks				
Number of Parks	N/A	N/A	N/A	N/A
Total Acreage	N/A	N/A	N/A	N/A
Miles of Trails	N/A	N/A	N/A	N/A

Source: County Auditor's Office

\*\*\* = Tax Year, Not Collection Year

*Miami County, Ohio*

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2002	2003	2004	2005	2006	2007
36,768	44,603	49,113	50,995	54,460	53,396
528	703	726	937	1,063	948
N/A	9,223	14,404	16,720	18,279	22,654
215	156	144	142	135	154
18	20	7	9	13	5
568	625	587	561	681	616
228,519	228,122	237,213	272,154	296,608	346,768
N/A	N/A	N/A	N/A	11	11
N/A	N/A	N/A	N/A	1,507	1,931
N/A	N/A	N/A	N/A	18.00	18.00

## Miami County, Ohio

### Capital Asset Statistics by Function Last Ten Years

	1998	1999	2000	2001
<b>Governmental Activities</b>				
General Government				
Legislative				
Land	\$536,605	\$536,605	\$535,930	\$535,930
Construction in Progress	4,470,086	7,627,942	8,047,326	8,078,801
Buildings	11,013,245	12,342,259	14,706,663	14,706,663
Improvements Other than Buildings	51,325	51,325	50,361	50,361
Machinery and Equipment	3,805,891	3,558,560	3,774,847	3,835,379
Judicial				
Construction in Progress	2,746	2,746	2,746	2,746
Buildings	44,796	44,796	44,796	44,796
Improvements Other than Buildings	6,985	6,985	6,985	6,985
Machinery and Equipment	1,527,270	1,710,583	1,354,483	1,553,940
Public Safety				
Land	24,921	24,921	24,921	24,921
Construction in Progress	7,749	7,749	7,749	7,749
Buildings	7,500,382	7,500,382	7,506,411	7,522,761
Improvements Other than Buildings	3,828	3,828	3,828	3,828
Machinery and Equipment	4,075,110	5,171,066	5,265,074	5,484,898
Public Works				
Land	27,856	27,856	27,856	27,856
Construction in Progress	0	0	0	311,579
Buildings	909,063	909,063	908,505	908,505
Improvements Other than Buildings	117,151	117,151	117,151	117,151
Machinery and Equipment	2,945,025	3,136,715	3,262,949	3,501,006
Infrastructure	0	0	0	0
Health				
Land	27,350	27,350	26,600	26,600
Construction in Progress	0	0	0	0
Buildings	1,289,588	1,289,588	1,290,868	1,296,718
Improvements Other than Buildings	34,685	34,685	34,685	34,685
Machinery and Equipment	1,248,489	1,285,627	1,200,939	1,342,541
Human Services				
Land	800	800	0	0
Construction in Progress	0	22,606	22,606	22,606
Buildings	1,588,667	1,591,983	1,591,983	1,591,983
Improvements Other than Buildings	13,247	16,792	16,792	16,792
Machinery and Equipment	440,079	523,610	565,733	593,385
Total Governmental Cost	<u>\$41,712,939</u>	<u>\$47,573,573</u>	<u>\$50,398,787</u>	<u>\$51,651,165</u>

Source: County Auditor's Office

*Miami County, Ohio*

2002	2003	2004	2005	2006	2007
\$536,639	\$535,930	\$535,930	\$513,338	\$513,338	\$513,338
8,429,186	8,786,103	153,618	0	0	0
15,177,226	15,216,215	23,181,386	23,270,679	23,255,954	23,255,954
50,361	50,361	50,361	41,541	41,541	41,541
3,933,726	4,589,924	5,542,334	4,273,024	4,093,094	4,200,223
2,746	2,746	0	0	0	0
44,796	44,796	44,796	44,796	59,521	59,521
6,985	6,985	6,985	0	0	0
1,629,067	1,827,738	1,837,824	965,405	1,014,357	1,001,232
24,921	24,921	24,921	24,921	24,921	24,921
818,094	1,198,534	541,639	0	0	0
7,535,089	7,535,089	7,662,557	7,700,216	7,700,216	7,700,216
3,828	3,828	20,888	30,948	30,948	30,948
5,746,557	5,813,199	6,906,812	6,229,257	6,370,396	6,711,450
27,856	4,904,735	4,961,951	4,904,735	4,952,876	4,952,876
311,579	311,579	0	0	0	0
1,130,218	1,130,218	1,441,797	1,485,532	2,120,659	2,120,659
117,151	117,151	117,151	105,694	105,694	105,694
3,613,990	3,699,998	3,854,670	3,413,594	3,735,973	3,960,766
0	59,245,921	61,023,662	62,509,029	68,126,400	71,281,880
26,600	26,600	26,600	26,600	26,600	26,600
0	2,025	0	0	0	0
1,306,280	1,306,280	1,320,258	1,297,386	1,297,386	1,297,386
42,126	42,126	44,214	30,992	30,992	30,992
1,514,346	1,497,013	1,609,800	1,366,360	1,442,387	1,541,184
0	0	0	0	0	0
22,606	22,606	0	0	0	0
1,595,885	1,595,885	1,634,371	1,601,903	1,601,903	1,601,903
16,792	16,792	16,792	0	0	0
647,378	666,068	727,523	370,839	445,539	539,847
<u>\$54,312,028</u>	<u>\$120,221,366</u>	<u>\$123,288,840</u>	<u>\$120,206,789</u>	<u>\$126,990,695</u>	<u>\$130,999,131</u>





**Mary Taylor, CPA**  
Auditor of State

**FINANCIAL CONDITION**

**MIAMI COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 29, 2008**