



Mary Taylor, CPA
Auditor of State

**FINANCIAL CONDITION
MIAMI COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Schedule of Federal Awards Expenditures for the Year Ended December 31, 2009.....	1
Notes to the Schedule of Federal Awards Expenditures	5
Independent Accountants' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	7
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	9
Schedule of Findings.....	11
Corrective Action Plan.....	17
Schedule of Prior Year Findings	18

This page intentionally left blank.

**MIAMI COUNTY
FINANCIAL CONDITION**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR YEAR ENDED DECEMBER 31, 2009**

Federal Grantor / Pass Through Grantor Program Title	Pass Through Entity Number	CFDA Number	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF AGRICULTURE				
<i>(Passed through Ohio Department of Education):</i>				
Child Nutrition Cluster:				
School Breakfast Program	05-PU 08	10.553	\$6,140	
	05-PU 09		62,725	
Total School Breakfast Program			<u>68,865</u>	
Non-Cash Assistance (Food Distribution):				
National School Lunch Program		10.555		\$20,169
Cash Assistance				
National School Lunch Program	LL-P4 08	10.555	10,538	
	LL-P4 09		107,441	
Total National School Lunch Program			<u>117,979</u>	<u>20,169</u>
Total Nutrition Cluster			<u>186,844</u>	<u>20,169</u>
<i>(Passed through Ohio Department of Job and Family Services)</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-89-20-1113/G-1011-11-5085	10.561	229,030	
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		10.561	36,974	
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			<u>266,004</u>	
ARRA - Child Nutrition Discretionary Grants Limited Availability		10.579	3,394	
Total U.S. Department of Agriculture			<u>456,242</u>	<u>20,169</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>(Passed through Ohio Department of Development)</i>				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii				
	B-C-07-051-1	14.228	112,018	
	B-F-07-051-1		189,526	
	B-F-08-051-1		170,000	
	B-Z-08-051-1		20,130	
Total Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii			<u>491,674</u>	
Home Investment Partnerships Program	B-C-07-051-2	14.239	237,162	
Total U.S. Department of Housing and Urban Development			<u>728,836</u>	
U.S. DEPARTMENT OF JUSTICE				
<i>(Passed through Ohio Office of the Attorney General)</i>				
Crime Victim Assistance				
	2009VAGENE120	16.575	58,566	
	2010VAGENE120		19,578	
Total Crime Victim Assistance			<u>78,144</u>	
<i>(Passed through Ohio Department of Public Safety)</i>				
Bulletproof Vest Partnership Program				
		16.607	1,456	
Edward Byrne Memorial Justice Assistance Grant Program	2007-JG-LLE-5185	16.738	9,211	
Total U.S. Department of Justice			<u>88,811</u>	

**MIAMI COUNTY
FINANCIAL CONDITION**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR YEAR ENDED DECEMBER 31, 2009**

Federal Grantor / Pass Through Grantor Program Title	Pass Through Entity Number	CFDA Number	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF LABOR				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
Workforce Investment Act (WIA) Cluster				
WIA - Adult Program	FY08	17.258	20,728	
WIA - Adult Program (Administrative)	FY08		835	
WIA - Adult Program	FY09		129,341	
WIA - Adult Program (Administrative)	FY09		3,642	
ARRA - WIA - Adult Program	FY09		63,374	
Total WIA - Adult Program			<u>217,920</u>	
WIA - Youth Activities	FY08	17.259	199,100	
WIA - Youth Activities	FY09		6,507	
ARRA - WIA - Youth Activities	FY09		244,685	
ARRA - WIA - Youth Activities (Administrative)	FY09		201	
Total WIA - Youth Activities			<u>450,493</u>	
WIA - Dislocated Workers	FY08	17.260	101,118	
WIA - Dislocated Workers (Administrative)	FY08		7,745	
WIA - Dislocated Workers	FY09		332,738	
WIA - Dislocated Workers (Administrative)	FY09		4,319	
ARRA - WIA - Dislocated Workers	FY09		130,158	
ARRA - Dislocated Workers (Administrative)	FY09		130	
Total WIA - Dislocated Workers			<u>576,208</u>	
Total U.S. Department of Labor - Workforce Investment Act Cluster			<u>1,244,621</u>	
U.S. DEPARTMENT OF TRANSPORTATION				
<i>(Passed through the Ohio Department of Transportation)</i>				
Highway Planning and Construction		20.205	69,930	
<i>(Direct Receipt)</i>				
Federal Transit_Capital Investment Grants	OH-95-X018	20.500	96,158	
Federal Transit_Formula Grants	OH-90-X450	20.507	1,597	
	OH-90-X486		3,440	
	OH-90-X535		2,444	
	OH-90-X554		4,668	
	OH-90-X606		80,445	
	OH-90-X648		194,304	
ARRA - Federal Transit_Formula Grants	OH-96-X007		452,737	
Total Federal Transit_Formula Grants			<u>739,635</u>	
Total Federal Transit Cluster			<u>835,793</u>	
<i>(Passed through Ohio Department of Public Safety)</i>				
Alcohol Impaired Driving Countermeasures Incentive Grants	HVEO-2009-55-00-00-00244-00	20.601	30,818	
Total U.S. Department of Transportation			<u>936,541</u>	
U.S. DEPARTMENT OF EDUCATION				
<i>(Passed through Ohio Department of Education)</i>				
Special Education Cluster				
Special Education_Grants to States		84.027	20,543	
Special Education_Preschool Grants		84.173	12,169	
Total Special Education Cluster			<u>32,712</u>	
<i>(Passed through Ohio Department of Health)</i>				
Special Education-Grants for Infants and Families	55-1-002-1-HG-209	84.181	61,385	
<i>(Passed through Ohio Department of Education)</i>				
State Grants for Innovative Programs		84.298	27	
Total U.S. Department of Education			<u>94,124</u>	

**MIAMI COUNTY
FINANCIAL CONDITION**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR YEAR ENDED DECEMBER 31, 2009**

Federal Grantor / Pass Through Grantor Program Title	Pass Through Entity Number	CFDA Number	Disbursements	Non-Cash Disbursements
U.S. GENERAL SERVICE ADMINISTRATION				
<i>(Passed through Ohio Secretary of State)</i>				
Help America Vote Act Requirements Payments		90.401	14,364	
Total U.S. General Service Administration			<u>14,364</u>	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>(Passed through Ohio Department of Jobs and Family Services)</i>				
Promoting Safe and Stable Families	G-89-20-1113/G-1011-11-5085	93.556	78,100	
Temporary Assistance for Needy Families	G-89-20-1113/G-1011-11-5085	93.558	2,499,088	
Child Support Enforcement	G-89-20-1113/G-1011-11-5085	93.563	743,646	
ARRA - Child Support Enforcement			126,129	
Total - Child Support Enforcement			<u>869,775</u>	
Child Care and Developmental Fund Cluster				
Child Care and Development Block Grant	G-89-20-1113/G-1011-11-5085	93.575	393,799	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	G-89-20-1113/G-1011-11-5085	93.596	520,091	
ARRA - Child Care and Development Block Grant	G-89-20-1113/G-1011-11-5085	93.713	152,064	
Total Child Care and Developmental Fund Cluster			<u>1,065,954</u>	
Child Welfare Services_State Grants	G-89-20-1113/G-1011-11-5085	93.645	51,365	
Foster Care_Title IV-E	G-89-20-1113/G-1011-11-5085	93.658	769,267	
ARRA - Foster Care_Title IV-E			27,643	
Total Foster Care_Title IV-E			<u>796,910</u>	
Adoption Assistance	G-89-20-1113/G-1011-11-5085	93.659	414,009	
Social Services Block Grant	G-89-20-1113/G-1011-11-5085	93.667	464,663	
<i>(Passed through Ohio Department of Developmental Disabilities)</i>				
Social Services Block Grant			88,875	
Total Social Services Block Grant			<u>553,538</u>	
<i>(Passed through Ohio Department of Jobs and Family Services)</i>				
Child Abuse and Neglect State Grants	G-89-20-1113/G-1011-11-5085	93.669	1,992	
Chafee Foster Care Independence Program	G-89-20-1113/G-1011-11-5085	93.674	10,868	
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Medical Assistance Program	G-89-20-1113/G-1011-11-5085	93.778	265,561	
<i>(Passed through Ohio Department of Developmental Disabilities)</i>				
Medical Assistance Program		93.778	67,958	
ARRA - Medical Assistance Program			246,329	
Total Medical Assistance Program			<u>579,848</u>	
Total U.S. Department of Health and Human Services			<u>6,921,447</u>	
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>(Passed through Ohio Emergency Management Agency)</i>				
Emergency Management Performance Grants	2008-EM-E8-0002 2009-EP-E9-0061	97.042	61,756	
			24,162	
Total Emergency Management Performance Grants			<u>85,918</u>	
State Homeland Security Program (SHSP)	2007-GE-T7-0030	97.067	43,599	
Total U.S. Department of Homeland Security			<u>129,517</u>	
Total Federal Assistance			<u>\$10,614,503</u>	<u>\$20,169</u>

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

This page intentionally left blank.

**FINANCIAL CONDITION
MIAMI COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports the Miami County (the County) federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting.

NOTE B – SUB-RECIPIENTS

The County passes certain federal awards received from Ohio Department of Job and Family Services to other not-for-profit agencies (sub-recipients). As Note A describes, the County reports expenditures of Federal awards to sub-recipients when paid in cash.

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

NOTE C - CHILD NUTRITION CLUSTER

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

NOTE D – FOOD DONATION PROGRAM

The County reports commodities consumed on the Schedule at the fair value. The County allocated donated food commodities to the respective programs that benefitted from the use of those donated food commodities.

NOTE F - MATCHING REQUIREMENTS

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

This page intentionally left blank.



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 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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 9, 2010. 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 the purpose of expressing our opinion on the financial statements, but not for the purpose of opining 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2009-001 described in the accompanying schedule of findings to be a material weakness.

Compliance and Other Matters

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

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated July 9, 2010.

The County's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

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



Mary Taylor, CPA
Auditor of State

July 9, 2010



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, Ohio (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, 2009. 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 included in the Comptroller General of the United States' *Government Auditing Standards*; 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 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, 2009. However, the results of our auditing procedures disclosed other instances of noncompliance with those requirements that, while not affecting our opinion on compliance, OMB Circular A-133 requires us to report. The accompanying schedule of findings lists these instances as Findings 2009-002 and 2009-003.

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 opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

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 over compliance that might be deficiencies, 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.

The County's responses to the findings we identified are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

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, Ohio as of and for the year ended December 31, 2009, and have issued our report thereon dated July 9, 2010. We did not audit the financial statements of Riverside Training industries, Inc., (discretely presented component unit) which represents 100 percent of assets, 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.

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



Mary Taylor, CPA
Auditor of State

July 9, 2010

**FINANCIAL CONDITION
MIAMI COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2009**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	Yes

<p>(d)(1)(vii)</p>	<p>Major Programs (list):</p>	<p>Workforce Investment Act Cluster: CFDA #17.258 – Adult CFDA #17.259 – Youth CFDA #17.260 – Dislocated Worker CFDA #17.258 – ARRA Adult CFDA #17.259 – ARRA Youth CFDA #17.260 – ARRA Dislocated Worker</p> <p>CFDA #10.561 - State Administrative Matching Grants for Supplemental Nutritional Assistance Program CFDA #10.561 – ARRA State Administrative Matching Grants for Supplemental Nutritional Assistance Program</p> <p>Federal Transit Formula Grants: CFDA #20.500 – Federal Transit Capital Investment Grants CFDA #20.507 – Federal Transit Formula Grants CFDA #20.507 – ARRA – Federal Transit Formula Grants</p> <p>CFDA #93.558 – Temporary Assistance for Needy Families</p> <p>CFDA #93.563 – Child Support Enforcement CFDA #93.563 – ARRA Child Support Enforcement</p> <p>Child Care and Development Cluster: CFDA #93.575 – Child Care and Development Block Grant CFDA #93.596 – Child Care Mandatory and Matching Funds of the Child Care and Development Fund CFDA #93.713 – ARRA – Child Care and Development Block Grant</p>
---------------------------	--------------------------------------	--

(d)(1)(vii)	Major Programs (list):	CFDA #93.667 – Social Services Block Grant CFDA #93.658 – Foster Care Title VI-E CFDA #93.658 – ARRA Foster Care Title VI-E CFDA #93.659 – Adoption Assistance CFDA #93.778 – Medical Assistance Program CFDA #93.778 – ARRA Medical Assistance Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 319,025 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

FINDING NUMBER 2009-001

Material Weakness – Financial Statement Adjustments

The County prepared its annual financial statements in accordance with generally accepted accounting principles (GAAP). The County’s Financial Report for 2009 contained errors which resulted in several reclassifications and adjustments to correctly report the financial activity during and at the end of the fiscal year as follows:

- Governmental Accounting Standards Board (GASB) statement 18 states the estimated total current cost of Municipal Solid Waste Landfill (MSWLF) closure and post-closure care should include:
 - a. The cost of equipment expected to be installed and facilities expected to be constructed (based on the MSWLF operating plan) near or after the date that the MSWLF stops accepting solid waste and during the post-closure period.
 - b. The cost of final cover (capping) expected to be applied near or after the date that the MSWLF stops accepting solid waste.
 - c. The cost of monitoring and maintaining the expected usable MSWLF area during the post-closure period.

The County utilized an operation and maintenance period through 2015 to calculate the total liability related to the superfund liability; however, the County’s plan requires operation and maintenance to be performed through 2038. The County understated the superfund site liability in the amount of \$7,616,142 due to an error in the recalculation of the estimated liability provided by superfund site consultant. This adjustment was 22.6% of total Governmental Activities liabilities.

**FINDING NUMBER 2009-001
(Continued)**

- The County failed to properly record intergovernmental receivables according to *Government Accounting Standards Board Statement 33*. The County overstated the receivable in the Motor Vehicle and Gas Tax Opinion Unit in the amount of \$494,027, and additionally understated the receivable in the Job and Family Services Opinion unit in the amount of \$478,184. These adjustments were 6.95% and 10.35% of total assets, 16.28% and 9.81% of total liabilities, 0% and 11.86% of total fund balance respectively.

Adjustments to correct the significant errors noted above are reflected in the accompanying financial statements.

Additionally, we noted the following errors which were not adjusted on the accompanying financial statements:

- Net Assets were incorrectly calculated by following amounts: Invested in Restricted for: Public Safety, Public Works, and Unrestricted were overstated by \$113,483, \$254,934, and \$2,949,638, respectively, Restricted for: General Government, Health, Human Services, and Capital Projects were understated by \$86,320, \$110,588, \$965,968, and \$2,155,179, respectively; This reclassification was 2.5% of net assets.
- The County incorrectly accrued a payment in the amount of \$43,453, which is 2% of ending fund balance and 1.3% of total expenditures, in the permanent improvement fund twice, resulting in the overstatement of the accounts payable line item.
- The County had a sewer system project in the Village of Casstown and did not capitalize project assets in the amount of \$23,904. In addition, the Brandt Sewer in amount of \$40,852 was not capitalized. The Farrington Road project in amount of \$623,616 and Ditmer Road Bridge in amount of \$166,319 were also not capitalized as infrastructure. All of these payments were on-behalf expenditures from Ohio Public Works Commission (OPWC). This unrecorded asset amounted to 1% of assets, 3% of expenditures and 2% of ending equity in the sewer fund (major fund). These on-behalf revenues and expenditures and the corresponding debt were recorded on the financial statements resulting in no errors.

Procedures should be developed and implemented to provide for the integrity of the financial records. Additionally, the amounts in the financial statements, notes to the financial statements, and MD&A should be supported by the appropriate documentation.

Officials' Response:

See page 17 for Corrective Action Plan.

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2009-002
CFDA Title and Number	Workforce Investment Act Cluster (including ARRA) CFDA #17.258 – Adult CFDA #17.259 – Youth CFDA #17.260 – Dislocated Worker
Federal Award Number / Year	2009/2010
Federal Agency	United State Department of Labor
Pass-Through Agency	Area 7 Workforce Investment Board

Noncompliance

Ohio Admin. Code Section 5101:9-7-04(B)(1) states requests for cash draws may be submitted weekly and processed by Ohio Department of Jobs and Family Services in nine working days. In accordance with the Cash Management Improvement Act and 29 C.F.R. 97.20, cash drawn in advance must be limited to the minimum amount needed for actual, immediate requirements. The Workforce Investment Act (WIA) area shall have cash management procedures in place to ensure the time elapsing between the receipt of funds and the disbursement of funds does not exceed a ten day average on a monthly basis for all federal and state operating allocations. The local area shall monitor the cash management practices of the workforce development agencies to ensure they conform to the same standards.

In 2009, there were five instances noted in which WIA funds were received, and the monies in amount of \$397,319 were not properly disbursed within the ten days as required. The Jobs and Family Services Department should monitor the timeliness of the payments based on the receipt to meet this requirement.

Officials' Response:

See page 17 for Corrective Action Plan.

Finding Number	2009-003
CFDA Title and Number	CFDA #93.667 Social Services Block Grant
Federal Award Number / Year	2009/2010
Federal Agency	United States Department of Health and Human Services
Pass-Through Agency	Ohio Department of Developmental Disabilities

Noncompliance

Ohio Department of Mental Retardation and Developmental Disabilities (currently Ohio Department of Developmental Disabilities) Title XX contract, Section 9 states the sub-recipient (Miami County) agrees to the terms and conditions set forth in this contract/grant agreement and in attachments “A”, “A1”, “B”, “C”, and “D” which are deemed to be part of this contract/grant agreement. The Department agrees to compensate based on the availability of federal funds, the services profile and further described in attachment “B”, in the “Explanation of Service Codes and Billing Units” Section.

Attachement “B”, page 8, of the Ohio Department of Mental Retardation and Developmental Disabilities Title XX contract, Explanation of Service Codes and Billing Units states all services provided directly or purchased by county boards of mental retardation and developmental disabilities (CBMR/DD) or other agencies receiving Title XX funds from ODMR/DD must be based on, billed, and reported in accordance with Ohio Department of Mental Retardation and Developmental Disabilities’ standard units of service. Rates for unit costs are determined locally based on actual cost.

The County was required to annually submit a Title XX cost finding worksheet, in accordance with Attachment D of the Ohio Department of Mental Retardation and Developmental Disabilities Title XX contract, to determine the correct unit rate for reimbursement of qualified services. During 2009 the County did not prepare or submit the cost finding worksheet to support three quarters of the year. This report was completed for the fourth quarter of the year. Failure to submit the cost finding worksheet could result in the County being reimbursed federal monies based on an incorrect rate and result in a questioned cost. The County should develop procedures to verify that all required worksheets are prepared and submitted in accordance with the Title XX contract.

Officials’ Response:

See page 17 for Corrective Action Plan.

**FINANCIAL CONDITION
MIAMI COUNTY**

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A - 133
DECEMBER 31, 2009**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2009-01	Will work with the superfund site consultant and review their calculations for accuracy. Due care will be taken by the IPA to assure accuracy on recording intergovernmental receivables and recording accrued payments.	7/30/2010	Sharon E. Feltner Accounting Supervisor Miami Co. Auditor's Office
2009-02	Every effort will be made to work with Area 7 so that money we have requested will be spent in the allotted time. Money that was received by our agency was not at our request and we will make every effort so this does not occur again.	7/30/2010	Jill Lyman Business Administrator Miami County Department of Job & Family Services
2009-03	The Miami County Board of Developmental Disabilities has taken steps to assure the Title XX cost finding worksheet is submitted in accordance with the contract.	7/30/2010	Julie Campbell Sr. Finance Analyst Miami County Board of Developmental Disabilities

**FINANCIAL CONDITION
MIAMI COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2008-001	Overstated Accounts Receivable for Transfer Station	Yes	
2008-002	Reporting On-Behalf Payments from OWDA and OPWC as Capital Assets	No	Reissued as part of Finding 2009-001
2008-003	Overstatement of OPWC Loan Payable	Yes	
2008-004	Ohio Admin. Code Section 5101:9-7-04(C)(1)	No	Reissued as Finding 2009-002

2009

**Comprehensive Annual Financial
Report**

Year Ended December 31, 2009



MIAMI COUNTY, OHIO



MIAMI COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2009

*Matthew W. Gearhardt
County Auditor*

*Prepared by the
Miami County Auditor's Office*

MIAMI COUNTY, OHIO



201 West Main Street
Troy, Ohio 45373
(937) 440-5925
(937) 440-3530

<http://www.co.miami.oh.us>

TABLE OF CONTENTS

MIAMI COUNTY, OHIO

I INTRODUCTORY SECTION

A Letter of Transmittal v
B List of Elected Officials xvi
C County Organizational Chart xvii
D Certificate of Achievement for Excellence in Financial Reporting..... xviii

II FINANCIAL SECTION

A Independent Accountants' Report 1
B Management's Discussion and Analysis 3
C Basic Financial Statements:
 Government-wide Financial Statements:
 Statement of Net Assets 14
 Statement of Activities 16
 Fund Financial Statements:
 Governmental Funds:
 Balance Sheet..... 18
 Reconciliation of Total Governmental Fund Balances to Net Assets of
 Governmental Activities 20
 Statement of Revenues, Expenditures and Changes in Fund Balances 22
 Reconciliation of the Statement of Revenues, Expenditures and Changes
 in Fund Balances to the Statement of Activities 24
 Statement of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (Non-GAAP Budgetary Basis):
 General Fund 25
 Motor Vehicle and Gasoline Tax Fund..... 26
 Job and Family Services Fund..... 27
 Board of Developmental Disabilities Fund..... 28
 Community Development Block Grant Fund 29
 Proprietary Funds:
 Statement of Net Assets 30
 Statement of Revenues, Expenses and Changes in Fund Net Assets..... 34
 Statement of Cash Flows 36
 Fiduciary Funds:
 Statement of Net Assets 40
 Statement of Changes in Net Assets 41
Notes to the Basic Financial Statements 42

MIAMI COUNTY, OHIO

D Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet	86
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	87
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	88
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	96
Combining Balance Sheet – Nonmajor Debt Service Funds.....	104
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds.....	105
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	106
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	108
Individual Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis):	

Major Governmental Funds:

<i>General Fund</i>	110
<i>Special Revenue Funds:</i>	
Motor Vehicle and Gasoline Tax Fund.....	120
Job and Family Services Fund	121
Board of Developmental Disabilities Fund.....	122
Community Development Block Grant Fund.....	123
<i>Capital Projects Fund:</i>	
Permanent Improvement Fund.....	124

Nonmajor Governmental Funds:

<i>Special Revenue Funds:</i>	
Child Support Enforcement Agency Fund.....	125
Dog and Kennel Fund	126
Shelter/Domestic Violence Fund	127
Youth Services Subsidy Fund.....	128
E-911 Emergency Operations Fund.....	129
Public Defender Fund	130
Delinquent Tax Collection Fund.....	131
Real Estate Appraisal Fund.....	132
Pre-Trial Services Fund	133

MIAMI COUNTY, OHIO

Special Revenue Funds (Continued):

County Conservancy Fund.....	134
Super Cleanup Fund.....	135
Emergency Management Agency Fund.....	136
Enforcement and Education Fund.....	137
Juvenile Detention/Rehabilitation Center Fund.....	138
County Probation Services Fund	139
Recycle Grant Fund	140
Urban Mass Transportation Fund	141
Children's Services Board Fund.....	142
Legal Research Fund	143
One-Stop Shop Fund.....	144
Law Enforcement Fund	145
County Recorder Equipment Fund	146
Court Computerization Fund	147
Dispute Resolution Fund	148
Commissary Fund.....	149
Court Security Grant.....	150
Food Services Fund	151
Common Pleas Court – Special Projects Fund	152
Sheriff's Juvenile Safety Trust Fund	153
Municipal Court Restitution Fund	154
Children's Services Trust Fund	155
D.A.R.E. Trust Fund.....	156

Debt Service Funds:

General Obligation Debt Fund.....	157
Special Assessment Debt Fund.....	158

Capital Projects Funds:

State Issue II Fund	159
Sewer System Improvement Fund.....	160
Health Care Improvement Fund.....	161
Emergency 911 Facility Construction Fund	162
Ditch Construction Fund.....	163

MIAMI COUNTY, OHIO

Fiduciary Funds – Agency Fund:
 Combining Statement of Changes in Assets and Liabilities 166

Capital Assets Used in the Operation of Governmental Funds:
 Schedule by Source..... 172
 Schedule by Function and Activity..... 173
 Schedule of Changes by Function and Activity..... 174

III

STATISTICAL SECTION

Net Assets by Component - Last Seven Years S 2
Changes in Net Assets - Last Seven Years..... S 4
Fund Balances, Governmental Funds - Last Ten Years S 8
Changes in Fund Balances, Governmental Funds - Last Ten Years S 10
Assessed Valuations and Estimated True Values of Taxable Property - Last Ten Years S 14
Property Tax Rates of Direct and Overlapping Governments - Last Ten Calendar Years..... S 16
Principal Taxpayers - Real Estate Property Tax - Current Year and Nine Years Ago..... S 18
Principal Taxpayers - Tangible Personal / Public Utilities Personal Property Tax - Current
Year and Nine Years Ago..... S 19
Property Tax Levies and Collections - Last Ten Years..... S 20
Taxable Sales By Industry (Category) - Last Ten Years..... S 22
Ratio of Outstanding Debt By Type - Last Ten Years S 24
Ratios of General Bonded Debt Outstanding - Last Ten Years..... S 26
Computation of Direct and Overlapping Debt Attributable to
Governmental Activities - Current Year S 29
Debt Limitations - Last Ten Years S 30
Demographic and Economic Statistics - Last Ten Years S 32
Principal Employers - Current Year and Nine Years Ago S 35
Full Time Equivalent Employees by Function - Last Ten Years S 36
Operating Indicators by Function - Last Ten Years S 40
Capital Asset Statistics by Function - Last Ten Years S 48

INTRODUCTORY





Matthew W. Gearhardt

Miami County Auditor

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



July 9, 2010

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, 2009 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

Letter of Transmittal For the Year Ended December 31, 2009

In addition to general government activities, the County is financially accountable for the following legally separate entities: the Miami County Board of Developmental Disabilities (BDD), 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 21.

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 do 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

Letter of Transmittal For the Year Ended December 31, 2009

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

Letter of Transmittal For the Year Ended December 31, 2009

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 2009 unemployment rate for Miami County increased to 11.7% (2009) from 6.4% (2008). Compared with a 10.2% rate for the State of Ohio and the 9.3% 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
Tailwind Technologies 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
Clopay Building Products	Garage Door Manufacturer
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

Letter of Transmittal For the Year Ended December 31, 2009

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 spring of 2008, Precision Aero Corp. broke ground for a new plant to be built at the corner of Experiment Farm Road and Mary Bell Drive. Precision Aero currently employs 25 people, but hopes to expand the workforce after relocating to Troy. Precision Aero currently makes parts for airplanes and aircraft braking systems, along with a limited number of products for medical usage including bone screws. The company is talking of expanding its production for the medical market, and is interested in producing parts for the oil industry.

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 2008 and then announced the future opening of a plastic recycling facility at the site. The plant opened in the second quarter of 2009, 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.

Hobart Brothers Corporation (a subsidiary of Illinois Tool Works) announced in September 2008 its plan to build a \$2.9 million facility west of Interstate 75 to expand its filler metals manufacturing operations and add up to 40 jobs. The facility will be approximately 64,375 square feet and sit on 7.9 acres. ITW also operates the Hobart Food Group, a manufacturer of commercial kitchen equipment. Combined, the two subsidiaries already employ more than 1,300 area residents.

In June 2009, Clopay Building Products a garage door manufacturer announced that it will consolidate its Russia and Troy operations, bringing about 300 jobs to Troy. The company had 264 employees at their Troy plant at the end of 2008. Clopay Building Products purchased the former MT Picture Display building located at Interstate 75 and Ohio 55 in 2006.

ConAgra Foods announced in March 2010 that it will close its Garner, N.C. facility in late 2011 and move its Slim Jim production to their Troy location adding another 190 employees. The company will add 74,000 square feet to its Dye Mill Rd. facility and add four production lines during the next 12 to 15 months to become the primary Slim Jim snack manufacturer.

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2009

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.

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 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.

Hilltop Sewers - The Hilltop Development in Southern Monroe Township is currently served with sanitary sewers through a drain tile that conveys storm water and sanitary sewage through the same pipe. This "combined" sewer must be replaced with modern gravity sewers and the tile system must be rerouted from the Tri-Cities Collection system to a drainage course. In addition public waterlines will be run to allow people to abandon their on-site well in favor of tapping onto a public water system. It's anticipated that the scope of work will consist of approximately 1400 LF of 8" gravity sewers, 7 manholes, 23 sewer laterals; 1700 LF of 12" storm sewer; roadway and landscape restoration, and 1400 linear feet of 8" waterlines.

Miami County Communications Center

During 2009, 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.

In 2010, the Miami County Communication Center is midway through a major update/upgrade of the essential systems that ensure the communication between the citizens calling in to the Center and the Miami County First Responders.

The Uninterrupted Power Supply (UPS) equipment, which is essential to the condition the power to the sensitive radio and computer equipment with which we operate, as well as provide a power supply that is not subject to momentary lapses or longer outages, is being replaced. It is replacing equipment that has served the Center for 20 years but has come the end of its service life.

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2009

The single site, EDACS radio system that has served the County for 20 years without interruption, is being upgraded to a 5 site, simulcast system that accomplished two objectives: enhances the coverage throughout the County by having transmit/receive equipment at each tower site; prepared the system for the next upgrade to be compliant with the next generation of P-25 standards. These are the standards that allow greater interoperability between divergent systems that are not of the same manufacture.

Along with the backbone equipment of the radio system, the Microwave Radio System is being upgraded to bring it to the newest generation of equipment (this equipment is also 20 years old). This equipment provides the relay of the radio signals between the towers and to the subscriber units.

While doing these needed upgrades, adjustments are being made in the towers that carry the equipment as well. Two new towers are being constructed to reposition radio equipment into better locations to increase the coverage for the system; these are the towers in West Milton and in the Bethel/Brandt area. Additionally, another tower is being constructed because the water tower on which the equipment has resided is being demolished and there are no other existing structures suitable in that area on which to relocate the equipment.

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 49,383 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.

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 2007, 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 2008 a layer containing the FEMA flood plain maps was also added. FEMA is currently working to update this layer based upon Miami County's latest LIDAR contours. Delivery of the new flood plain maps is expected in late 2010.

In 2008 the County Auditor partnered with the Ohio Geographically Referenced Information Program (OGRIP) to update the County-wide Digital Orthophotography. New digital orthophotography was taken in the spring of 2008 with delivery of the new photos in the fall of 2008. The Miami County Auditor has completed a project to update the Current Agricultural Use Valuation (CAUV) breakdowns on all qualified parcels in Miami County. This will further computerize the program to allow for more accurate assessments of parcels on CAUV.

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2009

Future:

Miami County Sanitary Engineer

Camp Troy & Boone Hill Sewers – The unincorporated area in Concord Township of Miami County located along CR 25a South of the City of Troy Corp. line, north of Tipp-Cowlesville Rd and west to the Great Miami River has no central sewer service. Approximately 100 properties in the proposed service area utilize on-site (Septic Systems) wastewater treatment systems that are regulated by the Miami County Health Department. A proposed public wastewater system will allow for the abandonment of the on-site disposal system. A gravity collection system has been preliminarily laid out and collected to a common location. The proposed collection will transport the wastewater to the Camp Troy Pump Station which will be treated by the City of Troy WWTP.

Hoke Plat Sewers – The unincorporated area on Union Township in Miami County southwest of West Milton including portions of Jay Rd and Emerick Rd has no central sewer service. Approximately 48 properties in the proposed service area utilize septic system wastewater treatment systems regulated by the Miami County Health Department. Miami County Sanitary and the Health Department want to minimize the amount of inadequate system in this community. A proposed public wastewater system will allow for the abandonment of the on-site disposal systems. A proposed collection system will include approximately 1.50 miles of gravity main to transport the wastewater to a local lift station where it will then be transferred to the West Milton collection system.

Phoneton Sewers – The Village of Phoneton, located in Bethel Township has no central sewer service. Approximately 200 residential homes and businesses in the Phoneton area utilize on-site (Septic Systems) wastewater treatment that is regulated by the Miami County Health Department. Many of the existing systems are either failing, were not permitted, or are beyond the typical useful design period. Most of the systems do not meet the current Health Department requirements. Replacing the antiquated systems in most cases is not an option as the lot sizes are not large enough to allow for a modern on-site wastewater disposal system to be installed. A proposed collection system will include approximately 3 miles of gravity main to transport the wastewater to a local lift station where it will then be transferred through 2 miles of forcemain to the Brandt Wastewater Collection system. The wastewater will ultimately be conveyed through the existing Brandt pump station to the Southwestern Regional Wastewater Treatment plant in Clark County for treatment.

American Recovery and Reinvestment Act

The passage of the American Recovery and Reinvestment Act (ARRA) of 2009 has provided Miami County with an influx of additional revenue for both current and future projects, and for the purchase of equipment. The West Central Juvenile Detention Center was able to purchase a commercial grade Hobart Slicer in the amount of \$3,394. The Sheriff's Department was awarded \$13,817 and is in the process of purchasing 3 laptop computers for patrol cars. The Sheriff's Department also received 3 additional laptop computers in a joint grant with the Piqua Police Department, which was valued at \$15,033.

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2009***

The Miami County Transit Department received funding for the purchase of 6 new light narrow body transit vehicles and a new computer system. Funding was also received for the construction of a new garage that will also house the Transit Department. The Miami County Transit Department has to date received \$700,081 in Federal Stimulus money.

The Miami County Sanitary Engineering Department has received ARRA funds for three projects that are currently underway. These are the County Rd 25A Sanitary Sewer Phase III, the Hilltop Combined Sewer Separation and the Fletcher Sewer projects. These three projects could receive a combined total of \$3,788,793 in Federal Stimulus funds. The Economic and Community Development Department has received a Small Cities Community Development Grant funded with ARRA funds to further offset the cost of these sewer projects. Additional funding amounts for the three projects could be up to \$1,290,000.

The Miami County Engineer's Office was awarded \$1,340,713 for the Washington Road Berm Stabilization project. This project is currently underway.

Miami County has also received around \$1,850,000 for various social service programs that are administered through the Miami County Job & Family Services, the Family and Children First Council, the Tri-County Board of Recovery and Mental Health Services and the Miami County Department of Developmental Disabilities (Riverside).

As of June 2010, the total amount of ARRA revenue is \$4,977,828. This amount includes revenue received by Miami County as well as payments made on behalf of Miami County.

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>
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
Covington-Gettysburg Road	Bridge Replacement	1,041,000	December 2013

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, 2009, by Auditor of State, Mary Taylor, CPA. 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.

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2009***

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, 2008. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

A Certificate of Achievement is valid for a period of one year only. Miami County has received a Certificate of Achievement for the last eighteen consecutive years (fiscal years ended 1991 - 2008). 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, Jill Brown, Charlotte North, 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.

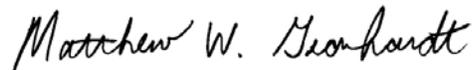
Special acknowledgment is extended to the staff of Donald J. Schonhardt and Associates, Inc. for their continued guidance in the preparation of this report.

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2009***

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,



Matthew W. Gearhardt
Miami County Auditor

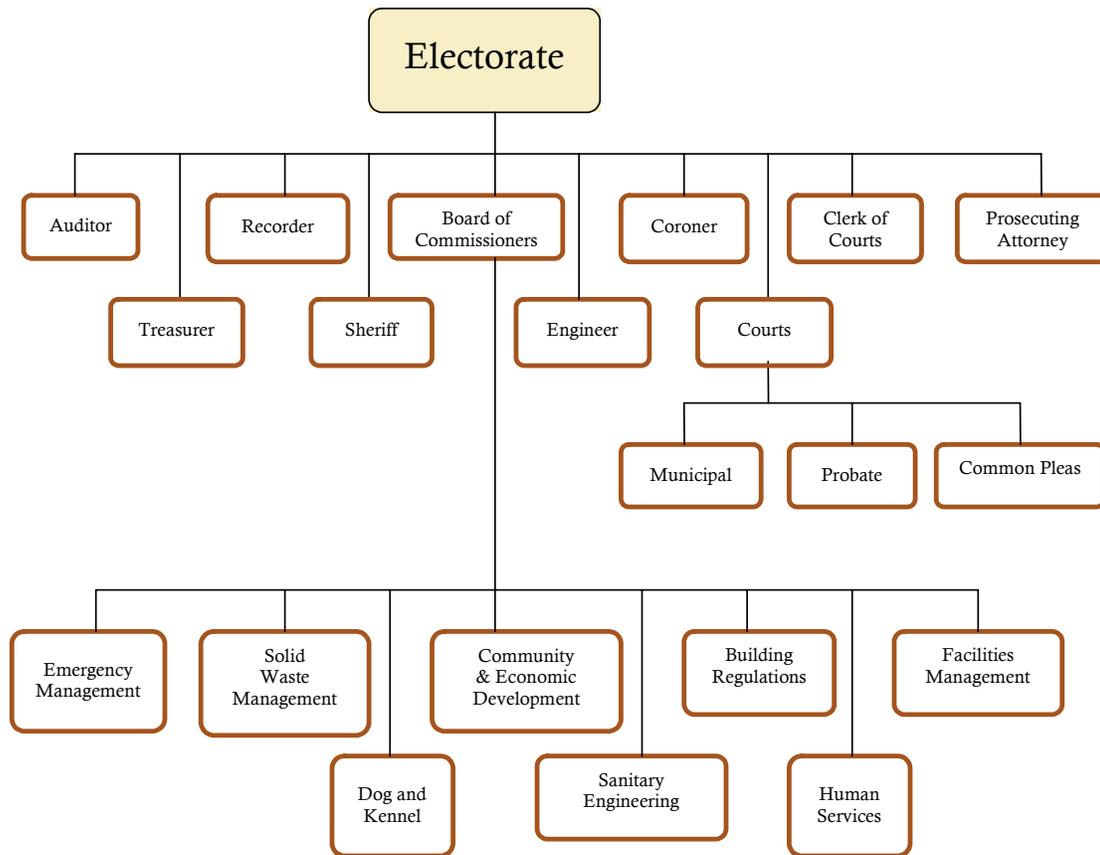
MIAMI COUNTY, OHIO

**List of Elected Officials
For the Year Ended December 31, 2009**

NAME	OFFICE	TERM
BOARD OF COUNTY COMMISSIONERS		
Ron Widener	President	01/03/01 - 01/02/13
John O'Brien	Commissioner	01/01/07 - 12/31/10
John F. Evans	Commissioner	12/01/03 - 01/01/13
 OTHER ELECTED OFFICIALS		
Matthew W. Gearhardt	Auditor	05/01/09 - 03/13/15
Patricia Quillen	Treasurer	08/20/09 - 09/06/13
Douglas L. Christian	Engineer	02/05/79 - 01/04/13
Jan A. Mottinger	Clerk of Courts	01/01/77 - 01/04/13
John Alexander	Recorder	01/22/07 - 01/04/13
Charles A. Cox, Jr.	Sheriff	01/01/89 - 01/04/13
Gary A. Nasal	Prosecutor	01/30/95 - 01/04/13
Bruce O. Nordquist, M.D.	Coroner	01/05/09 - 01/05/13
 COMMON PLEAS COURT		
Honorable Jeffrey M. Welbaum	Administrative Judge	01/01/95 - 12/31/13
Honorable Robert J. Lindeman	Judge	02/01/91 - 02/08/15
Probate Division:		
Honorable W. McGregor Dixon	Judge	02/09/09 - 02/08/15
 COUNTY MUNICIPAL COURT		
Honorable Elizabeth S. Gutmann	Administrative Judge	01/01/00 - 12/31/11
Honorable A. Melvin Kemmer	Judge	01/01/04 - 12/31/10

MIAMI COUNTY, OHIO

**County Organizational Chart
For the Year Ended December 31, 2009**



County Boards and Committees

- | | | |
|-------------------------------|---|--------------------------------|
| 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, 2008

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.



A stylized, handwritten signature in black ink.

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emmer".

Executive Director

FINANCIAL







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, 2009, 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 assets, net assets, and revenues for the discretely presented 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.

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, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, Motor Vehicle and Gasoline Tax Fund, Job and Family Services Fund, Board of Developmental Disabilities Fund, and Community Development Block Grant Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 9, 2010, 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, based on our audit, 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 tables 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

July 9, 2010

MIAMI COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2009

Unaudited

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, 2009. 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 2009 are as follows:

- ❑ In total, net assets increased \$435,500. Net assets of governmental activities decreased \$280,386, which represents a .2% decrease from 2008. Net assets of business-type activities increased \$715,886, or 8.7% from 2008.
- ❑ General revenues accounted for \$29.1 million in revenue or 34.3% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$55.7 million or 65.7% of total revenues of \$84.8 million.
- ❑ The County had \$75.7 million in expenses related to governmental activities; only \$46.3 million of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$22.6 million in revenues and other financing sources and \$26.3 million in expenditures and other financing uses. The general fund's fund balance decreased \$3.7 million to a balance of \$11.4 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, the Board of Development Disabilities Fund, the Community Development Block Grant Fund and the Permanent Improvement 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

***Management's Discussion and Analysis
For the Year Ended December 31, 2009***

Unaudited

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.

This space intentionally left blank.

MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2009**

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a comparison of 2009 to 2008 for both the Governmental and Business-Type Activities.

	Governmental Activities		Business-Type Activities		Total	
		Restated				Restated
	2009	2008	2009	2008	2009	2008
Current and other assets	\$73,773,740	\$72,493,233	\$2,740,968	\$4,189,064	\$76,514,708	\$76,682,297
Capital assets, net	85,227,174	83,162,863	19,253,363	18,433,479	104,480,537	101,596,342
Total assets	159,000,914	155,656,096	21,994,331	22,622,543	180,995,245	178,278,639
Long-term debt outstanding	16,355,577	17,386,854	11,113,141	11,610,139	27,468,718	28,996,993
Other liabilities	20,203,591	15,547,110	1,918,453	2,765,553	22,122,044	18,312,663
Total liabilities	36,559,168	32,933,964	13,031,594	14,375,692	49,590,762	47,309,656
Net assets						
Invested in capital assets, net of related debt	75,816,438	78,053,727	7,277,791	5,094,224	83,094,229	83,147,951
Restricted	28,447,736	27,605,258	0	0	28,447,736	27,605,258
Unrestricted	18,177,572	17,063,147	1,684,946	3,152,627	19,862,518	20,215,774
Total net assets	<u>\$122,441,746</u>	<u>\$122,722,132</u>	<u>\$8,962,737</u>	<u>\$8,246,851</u>	<u>\$131,404,483</u>	<u>\$130,968,983</u>

This space intentionally left blank.

MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2009**

Unaudited

Changes in Net Assets – The following table shows the changes in net assets for the fiscal years 2009 and 2008:

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues						
Program Revenues:						
Charges for Services and Sales	\$15,046,564	\$16,520,961	\$8,416,475	\$8,889,405	\$23,463,039	\$25,410,366
Operating Grants and Contributions	21,544,583	19,217,099	0	0	21,544,583	19,217,099
Capital Grants and Contributions	9,717,152	5,381,366	954,448	630,225	10,671,600	6,011,591
Total Program Revenues	<u>46,308,299</u>	<u>41,119,426</u>	<u>9,370,923</u>	<u>9,519,630</u>	<u>55,679,222</u>	<u>50,639,056</u>
General Revenues:						
Property Taxes	11,543,867	12,025,273	0	0	11,543,867	12,025,273
Sales Taxes	10,212,579	10,903,586	0	0	10,212,579	10,903,586
Intergovernmental, Unrestricted	5,566,441	4,597,786	0	0	5,566,441	4,597,786
Investment Earnings	1,050,564	2,586,035	0	(2,431)	1,050,564	2,583,604
Miscellaneous	716,033	754,691	0	0	716,033	754,691
Total General Revenues	<u>29,089,484</u>	<u>30,867,371</u>	<u>0</u>	<u>(2,431)</u>	<u>29,089,484</u>	<u>30,864,940</u>
Total Revenues	<u>75,397,783</u>	<u>71,986,797</u>	<u>9,370,923</u>	<u>9,517,199</u>	<u>84,768,706</u>	<u>81,503,996</u>
Program Expenses:						
Public Safety	19,547,540	19,526,936	0	0	19,547,540	19,526,936
Health	14,234,058	13,501,156	0	0	14,234,058	13,501,156
Human Services	14,987,085	15,692,390	0	0	14,987,085	15,692,390
Conservation and Recreation	602,603	612,086	0	0	602,603	612,086
Public Works	10,809,904	10,150,601	0	0	10,809,904	10,150,601
General Government	15,246,637	15,398,717	0	0	15,246,637	15,398,717
Interest and Fiscal Charges	250,342	237,609	0	0	250,342	237,609
Business Type Activities:						
Water	0	0	1,469,710	1,341,121	1,469,710	1,341,121
Sewer	0	0	2,282,710	1,642,150	2,282,710	1,642,150
Transfer Station	0	0	4,482,949	5,145,223	4,482,949	5,145,223
Sheriff Police Rotary	0	0	419,668	415,074	419,668	415,074
Total Expenses	<u>75,678,169</u>	<u>75,119,495</u>	<u>8,655,037</u>	<u>8,543,568</u>	<u>84,333,206</u>	<u>83,663,063</u>
Excess (deficiency) before						
Total Change in Net Assets	(280,386)	(3,132,698)	715,886	973,631	435,500	(2,159,067)
Beginning Net Assets, As Reported	130,338,274	133,470,972	8,246,851	7,273,220	138,585,125	140,744,192
Restatement, See Note 3	(7,616,142)	0	0	0	(7,616,142)	0
Beginning Net Assets, As Restated	<u>122,722,132</u>	<u>133,470,972</u>	<u>8,246,851</u>	<u>7,273,220</u>	<u>130,968,983</u>	<u>140,744,192</u>
Ending Net Assets	<u>\$122,441,746</u>	<u>\$130,338,274</u>	<u>\$8,962,737</u>	<u>\$8,246,851</u>	<u>\$131,404,483</u>	<u>\$138,585,125</u>

MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2009**

Unaudited

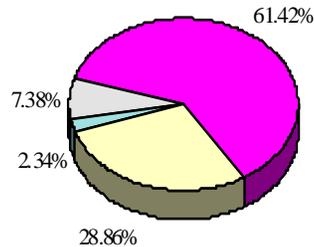
Governmental Activities

Net assets of the County's governmental activities decreased by \$280,386. This was primarily a result of decreased investment earnings revenues resulting from lower returns and lower invested balances.

Tax revenue accounts for \$21,756,446 of the \$75,397,783 in total revenues for governmental activities. Property tax accounted for \$11,543,867, or approximately 53.1% of total tax revenue.

The County's net charges to users of governmental services totaled \$29,369,870. This amount was subsidized by the County's general revenues of \$29,089,484.

Revenue Sources	2009	Percent of Total
Intergovernmental, Unrestricted	\$5,566,441	7.38%
Program Revenues	46,308,299	61.42%
General Tax Revenues	21,756,446	28.86%
General Other	1,766,597	2.34%
Total Revenue	\$75,397,783	100.00%



Business-Type Activities

Net assets of the business-type activities increased by \$715,886. This amount is primarily attributable to a large increase in capital assets in the Sewer Fund. These programs had revenues of \$9,370,923 and expenses of \$8,655,037 for fiscal year 2009. 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 \$38,340,693, which is a decrease from last year's total of \$44,653,102. 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, 2009 and 2008.

	Fund Balance December 31, 2009	Fund Balance December 31, 2008	Increase (Decrease)
General	\$11,405,892	\$15,065,578	(\$3,659,686)
Motor Vehicle and Gasoline Tax	4,069,662	3,750,981	318,681
Job and Family Services	1,367,506	1,227,564	139,942
Board of Developmental Disabilities	7,042,326	7,067,702	(25,376)
Community Development Block Grant	119,802	282,517	(162,715)
Permanent Improvement	(2,155,179)	109,061	(2,264,240)
Other Governmental	16,490,684	17,149,699	(659,015)
Total	\$38,340,693	\$44,653,102	(\$6,312,409)

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2009***

Unaudited

General Fund – The County's General Fund expenditures exceeded the fund's revenues by \$3,322,061. The General Fund's balance decreased (overall) by \$3,659,686. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2009	2008	Increase
	Revenues	Revenues	(Decrease)
Taxes	\$12,476,013	\$13,193,704	(\$717,691)
Intergovernmental Revenues	3,008,200	3,148,001	(139,801)
Charges for Services	3,870,760	3,633,853	236,907
Licenses and Permits	618,083	887,856	(269,773)
Investment Earnings	1,072,268	2,506,048	(1,433,780)
Fines and Forfeitures	1,277,378	1,396,650	(119,272)
All Other Revenue	314,427	423,857	(109,430)
Total	<u>\$22,637,129</u>	<u>\$25,189,969</u>	<u>(\$2,552,840)</u>

Revenues decreased 10% when compared with 2008. Decreases are due to a decline in sales tax revenue, and the phasing out of the Tangible Personal Property Tax. Investment earnings decreased due to smaller investment balances coupled with lower rates of return.

	2009	2008	Increase
	Expenditures	Expenditures	(Decrease)
Public Safety	\$11,323,933	\$11,709,943	(\$386,010)
Health	97,420	95,150	2,270
Human Services	2,159,341	2,171,259	(11,918)
Conservation and Recreation	480,205	489,429	(9,224)
Public Works	351,812	304,109	47,703
General Government	11,525,952	11,638,935	(112,983)
Debt Service:			
Principal Retirement	20,080	19,752	328
Interest and Fiscal Charges	447	876	(429)
Total	<u>\$25,959,190</u>	<u>\$26,429,453</u>	<u>(\$470,263)</u>

Expenditures decreased 1.8% under 2008. Public safety and general government functions accounted for the majority of the decrease. The Incarceration Facility had fewer inmates resulting in Corrections Officers being laid off, therefore reducing the expense of maintaining the facility.

Motor Vehicle and Gasoline Tax Fund – Revenues increased by 6.7% over 2008 while expenditures increased by 1.4%. Both increases are the result of additional grant monies received and expended in 2009 for road and bridge construction. Additional revenues included the City of Troy's local participation reimbursement for the Washington Rd/State Route 41 and Experiment Farms Rd projects. The fund balance increased by \$318,681 in 2009.

MIAMI COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2009

Unaudited

Job and Family Services Fund – Revenues and expenditures decreased by 8.73% and 8.3% respectively in 2009 when comparing to 2008. Overall the fund balance increased by \$139,942 on revenues of \$6.15 million and expenditures of \$6 million. Decrease in revenues was primarily a result of overall funding cuts by the State.

Board of Developmental Disabilities Fund – Revenues increased by 8.3% over 2008 while expenditures increased by 2.9%. The fund balance decreased by \$25,376 in 2009. Revenue increases are a result of American Recovery & Reinvestment Act (ARRA) funds, Capital Housing and Retroactive Waiver revenues from the State. The expenditure increase was primarily due to an increase in supported living costs.

Community Development Block Grant Fund – Revenues decreased by 47.2% over 2008 while expenditures decreased by 22.7%. Both decreases are the result of less grant monies received and expended in 2009 for community development purposes. The fund balance decreased by \$162,715 in 2009.

Permanent Improvement Fund - The fund balance of this fund will vary from year to year based upon the County's capital project schedules. The County maintains a five-year Capital Improvement Program, which is approved each year by the County Commissioners.

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 2009 the County amended its General Fund budget several times, none significant.

For the General Fund, budget basis revenue of \$22.45 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 \$821,598 in Public Safety and \$1.3 million in General Government. The increase in both categories were due to higher than normal budgeted expenditures in anticipation of State of Ohio delays in grant reimbursements, which did not materialize.

MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2009**

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2009 the County had \$104,480,537 net of accumulated depreciation invested in capital assets for its governmental and business-type activities. Of this total, \$85,227,174 was related to governmental activities and \$19,253,363 to the business-type activities.

Governmental activities largest increases occurred in the building and infrastructure categories. The 911 Radio Building and road and bridge construction and repairs accounted for these increases.

Acquisitions in the business-type activities amounted to \$1,460,105. The Sewer Fund accounted for \$797,771 of the acquisitions.

The following table summarizes the County's capital assets as of December 31, 2009 and December 31, 2008:

	Governmental Activities		Increase (Decrease)
	2009	2008	
Land	\$5,517,735	\$5,517,735	\$0
Total Non-Depreciable Capital Assets	5,517,735	5,517,735	0
Buildings	38,748,677	36,035,639	2,713,038
Improvements Other Than Buildings	303,480	209,175	94,305
Machinery and Equipment	19,250,057	18,804,854	445,203
Infrastructure	73,517,878	72,122,799	1,395,079
Less: Accumulated Depreciation	(52,110,653)	(49,527,339)	(2,583,314)
Total Depreciable Capital Assets	79,709,439	77,645,128	2,064,311
Totals	\$85,227,174	\$83,162,863	\$2,064,311

	Business-Type Activities		Increase (Decrease)
	2009	2008	
Land	\$90,000	\$90,000	\$0
Total Non-Depreciable Capital Assets	90,000	90,000	0
Buildings	3,686,711	3,518,248	168,463
Improvements Other Than Buildings	20,988,704	19,918,048	1,070,656
Machinery and Equipment	1,529,232	1,378,527	150,705
Less: Accumulated Depreciation	(7,041,284)	(6,471,344)	(569,940)
Total Non-Depreciable Capital Assets	19,163,363	18,343,479	819,884
Totals	\$19,253,363	\$18,433,479	\$819,884

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

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2009***

Unaudited

Debt

At December 31, 2009, the County had \$13.4 million in bonds outstanding, \$1,155,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2009 and December 31, 2008:

	2009	Restated 2008
Governmental Activities:		
General Obligation Bonds	\$4,530,000	\$4,995,000
Superfund Site Liability	8,765,900	9,267,390
Capital Leases	74,736	114,136
Compensated Absences	2,984,941	3,010,328
Total Governmental Activities	<u>16,355,577</u>	<u>17,386,854</u>
Business-Type Activities:		
General Obligation Bonds	8,865,000	9,515,000
OPWC Loans	931,750	1,007,600
OWDA Loan	1,171,436	945,347
Landfill Postclosure Care Liability	27,169	26,688
Compensated Absences	117,786	115,504
Total Business-Type Activities	<u>11,113,141</u>	<u>11,610,139</u>
Totals	<u>\$27,468,718</u>	<u>\$28,996,993</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, 2009, the County's outstanding debt was below the legal limit. Additional information on the County's long-term debt can be found in Note 14.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

From 1990 through 2008 Miami County's employment has been better than both the state and national rate. During 2009, the County's unemployment rate was 11.7% while the State had a 10.2% unemployment rate.

While Miami County remains in good financial shape, the County's budget for the general fund in 2010 is very conservative. Total revenues for 2010 are projected to be \$23.3 million, which is .0012% less than what was actually received on a cash basis in fiscal year 2009. The General Fund's anticipated expenses are projected to decrease 5% from \$27.4 million on a cash basis in 2009 to \$26.1 million in 2010 due to the declining economy and to purposely preserve the County's cash carryover. Our Sales Tax for 2010 is projected to be \$11.9 million due to the .25% tax increase effective October 2009. Investment income is expected to be \$1.2 million in 2010 if interest rates remain steady with 2009 rates.

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2009***

Unaudited

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 Matthew W. Gearhardt, Miami County Auditor, 201 W. Main Street, Troy, Ohio 45373.



MIAMI COUNTY, OHIO

Statement of Net Assets
December 31, 2009

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
Assets:				
Cash and Cash Equivalents	\$ 13,332,793	\$ 1,244,716	\$ 14,577,509	\$ 391,904
Cash and Cash Equivalents with Fiscal Agent	522,589	0	522,589	0
Investments	27,689,613	1,276,652	28,966,265	876,483
Receivables:				
Taxes	13,787,834	0	13,787,834	0
Accounts	465,437	341,496	806,933	65,331
Intergovernmental	15,633,395	439,991	16,073,386	0
Interest	300,499	0	300,499	0
Loans	918,001	0	918,001	0
Internal Balances	699,834	(699,834)	0	0
Inventory of Supplies at Cost	251,168	0	251,168	2,587
Prepaid Items	172,577	1,333	173,910	22,633
Non-Depreciable Capital Assets	5,517,735	90,000	5,607,735	130,000
Depreciable Capital Assets, Net	79,709,439	19,163,363	98,872,802	1,047,799
Deferred Loss on Early Retirement of Debt	0	136,614	136,614	0
Total Assets	159,000,914	21,994,331	180,995,245	2,536,737
Liabilities:				
Accounts Payable	2,098,032	290,767	2,388,799	5,776
Accrued Wages and Benefits	769,475	40,443	809,918	46,448
Intergovernmental Payable	102,582	168,338	270,920	0
Claims Payable	975,598	0	975,598	0
Due to Others	0	0	0	2,707
Unearned Revenue	11,429,267	0	11,429,267	0
Accrued Interest Payable	22,637	49,905	72,542	0
General Obligation Notes Payable	4,806,000	1,369,000	6,175,000	0
Long Term Liabilities:				
Due Within One Year	2,258,219	822,435	3,080,654	0
Due in More Than One Year	14,097,358	10,290,706	24,388,064	0
Total Liabilities	36,559,168	13,031,594	49,590,762	54,931

MIAMI COUNTY, OHIO

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
Net Assets:				
Invested in Capital Assets, Net of Related Debt	75,816,438	7,277,791	83,094,229	1,177,799
Restricted For:				
Capital Projects	626,043	0	626,043	0
Debt Service	70,702	0	70,702	0
Public Safety	6,050,811	0	6,050,811	0
Health	7,359,515	0	7,359,515	0
Human Services	9,119,835	0	9,119,835	0
Public Works	2,564,031	0	2,564,031	0
General Government	2,656,799	0	2,656,799	0
Unrestricted	<u>18,177,572</u>	<u>1,684,946</u>	<u>19,862,518</u>	<u>1,304,007</u>
Total Net Assets	<u>\$ 122,441,746</u>	<u>\$ 8,962,737</u>	<u>\$ 131,404,483</u>	<u>\$ 2,481,806</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Statement of Activities
For the Year Ended December 31, 2009

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Public Safety	\$ 19,547,540	\$ 5,248,129	\$ 2,449,019	\$ 0
Health	14,234,058	542,738	4,960,475	0
Human Services	14,987,085	2,186,559	11,391,931	0
Conservation and Recreation	602,603	0	0	0
Public Works	10,809,904	1,688,791	2,136,162	9,717,152
General Government	15,246,637	5,380,347	606,996	0
Interest and Fiscal Charges	250,342	0	0	0
Total Governmental Activities	<u>75,678,169</u>	<u>15,046,564</u>	<u>21,544,583</u>	<u>9,717,152</u>
Business-Type Activities:				
Water	1,469,710	1,400,272	0	124,216
Sewer	2,282,710	1,837,662	0	830,232
Transfer Station	4,482,949	4,724,944	0	0
Sheriff Police Rotary	419,668	453,597	0	0
Total Business-Type Activities	<u>8,655,037</u>	<u>8,416,475</u>	<u>0</u>	<u>954,448</u>
Total Primary Government	<u>\$ 84,333,206</u>	<u>\$ 23,463,039</u>	<u>\$ 21,544,583</u>	<u>\$ 10,671,600</u>
Component Unit:				
Riverside Training Industries, Inc.	\$ 1,263,764	\$ 1,009,958	\$ 215,907	\$ 0

General Revenues:

Property Taxes
Sales Taxes
Intergovernmental, Unrestricted
Investment Earnings
Miscellaneous
Total General Revenues

Change in Net Assets

Net Assets Beginning of Year as Restated, See Note 3

Net Assets End of Year

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Assets			Component Unit
Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
\$ (11,850,392)	\$ 0	\$ (11,850,392)	
(8,730,845)	0	(8,730,845)	
(1,408,595)	0	(1,408,595)	
(602,603)	0	(602,603)	
2,732,201	0	2,732,201	
(9,259,294)	0	(9,259,294)	
(250,342)	0	(250,342)	
<u>(29,369,870)</u>	<u>0</u>	<u>(29,369,870)</u>	
0	54,778	54,778	
0	385,184	385,184	
0	241,995	241,995	
0	33,929	33,929	
<u>0</u>	<u>715,886</u>	<u>715,886</u>	
<u>(29,369,870)</u>	<u>715,886</u>	<u>(28,653,984)</u>	
			\$ (37,899)
11,543,867	0	11,543,867	0
10,212,579	0	10,212,579	0
5,566,441	0	5,566,441	0
1,050,564	0	1,050,564	210,769
<u>716,033</u>	<u>0</u>	<u>716,033</u>	<u>0</u>
<u>29,089,484</u>	<u>0</u>	<u>29,089,484</u>	<u>210,769</u>
(280,386)	715,886	435,500	172,870
<u>122,722,132</u>	<u>8,246,851</u>	<u>130,968,983</u>	<u>2,308,936</u>
<u>\$ 122,441,746</u>	<u>\$ 8,962,737</u>	<u>\$ 131,404,483</u>	<u>\$ 2,481,806</u>

MIAMI COUNTY, OHIO

Balance Sheet
Governmental Funds
December 31, 2009

	General	Motor Vehicle and Gasoline Tax	Job and Family Services
Assets:			
Cash and Cash Equivalents	\$ 355,879	\$ 409,256	\$ 351,597
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Investments	8,684,209	2,737,079	630,900
Receivables:			
Taxes	6,152,198	799,020	0
Accounts	145,622	180,458	0
Intergovernmental	1,323,154	2,197,721	4,113,725
Interest	300,499	0	0
Loans	0	0	0
Due from Other Funds	77,065	30,029	0
Interfund Loans Receivable	797,531	0	0
Inventory of Supplies, at Cost	0	251,168	0
Prepaid Items	121,400	5,114	1,421
Total Assets	\$ 17,957,557	\$ 6,609,845	\$ 5,097,643
Liabilities:			
Accounts Payable	\$ 340,811	\$ 50,742	\$ 218,710
Accrued Wages and Benefits Payable	315,453	55,048	41,740
Intergovernmental Payable	60,740	0	2,310
Due to Other Funds	56,206	51,119	26,598
Interfund Loans Payable	0	0	0
Deferred Revenue	5,778,455	2,383,274	3,440,779
Accrued Interest Payable	0	0	0
General Obligation Notes Payable	0	0	0
Total Liabilities	6,551,665	2,540,183	3,730,137
Fund Balances:			
Reserved for Encumbrances	650,435	357,415	178,365
Reserved for Prepaid Items	121,400	5,114	1,421
Reserved for Supplies Inventory	0	251,168	0
Reserved for Debt Service	0	0	0
Reserved for Loans Receivable	0	0	0
Reserved for Interfund Loans Receivable	797,531	0	0
Undesignated, Unreserved in:			
General Fund	9,836,526	0	0
Special Revenue Funds	0	3,455,965	1,187,720
Capital Projects Funds	0	0	0
Total Fund Balances	11,405,892	4,069,662	1,367,506
Total Liabilities and Fund Balances	\$ 17,957,557	\$ 6,609,845	\$ 5,097,643

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Board of Developmental Disabilities	Community Development Block Grant	Permanent Improvement Fund	Other Governmental Funds	Total Governmental Funds
\$ 476,711	\$ 129,732	\$ 1,111,247	\$ 9,481,792	\$ 12,316,214
522,589	0	0	0	522,589
5,858,568	0	1,994,001	5,960,724	25,865,481
6,299,389	0	0	537,227	13,787,834
0	0	4,800	134,557	465,437
867,805	3,235,225	239,672	3,656,093	15,633,395
0	0	0	0	300,499
0	918,001	0	0	918,001
0	0	0	123,234	230,328
0	0	0	0	797,531
0	0	0	0	251,168
27,571	0	0	17,071	172,577
<u>\$ 14,052,633</u>	<u>\$ 4,282,958</u>	<u>\$ 3,349,720</u>	<u>\$ 19,910,698</u>	<u>\$ 71,261,054</u>
\$ 71,640	\$ 11,825	\$ 999,274	\$ 405,030	\$ 2,098,032
149,389	0	0	207,845	769,475
0	33,809	0	5,723	102,582
6,311	3,992	0	86,268	230,494
0	40,000	0	57,531	97,531
6,782,967	4,073,530	0	2,351,196	24,810,201
0	0	5,625	421	6,046
0	0	4,500,000	306,000	4,806,000
<u>7,010,307</u>	<u>4,163,156</u>	<u>5,504,899</u>	<u>3,420,014</u>	<u>32,920,361</u>
111,050	470	2,732,204	1,608,442	5,638,381
27,571	0	0	17,071	172,577
0	0	0	0	251,168
0	0	0	87,293	87,293
0	918,001	0	0	918,001
0	0	0	0	797,531
0	0	0	0	9,836,526
6,903,705	(798,669)	0	11,996,656	22,745,377
0	0	(4,887,383)	2,781,222	(2,106,161)
<u>7,042,326</u>	<u>119,802</u>	<u>(2,155,179)</u>	<u>16,490,684</u>	<u>38,340,693</u>
<u>\$ 14,052,633</u>	<u>\$ 4,282,958</u>	<u>\$ 3,349,720</u>	<u>\$ 19,910,698</u>	<u>\$ 71,261,054</u>

MIAMI COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Assets Of Governmental Activities
December 31, 2009***

Total Governmental Fund Balances \$ 38,340,693

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

Capital Assets used in governmental activities are not resources and
therefore are not reported in the funds. 85,227,174

Other long-term assets are not available to pay for current period
expenditures and therefore are deferred in the funds. 13,380,934

Long-term liabilities, including bonds payable, are not due and payable
in the current period and therefore are not reported in the funds. (16,372,168)

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.

1,865,113

Net Assets of Governmental Activities

\$ 122,441,746

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, 2009**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services
Revenues:			
Taxes	\$ 12,476,013	\$ 776,355	\$ 0
Intergovernmental Revenues	3,008,200	6,180,313	5,941,759
Charges for Services	3,870,760	350,495	26,581
Licenses and Permits	618,083	0	0
Investment Earnings	1,072,268	(21,195)	0
Fines and Forfeitures	1,277,378	74,587	0
All Other Revenues	314,427	415,157	184,440
Total Revenue	22,637,129	7,775,712	6,152,780
Expenditures:			
Current:			
Public Safety	11,323,933	0	0
Health	97,420	0	0
Human Services	2,159,341	0	6,012,838
Conservation and Recreation	480,205	0	0
Public Works	351,812	7,363,303	0
General Government	11,525,952	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	20,080	0	0
Interest and Fiscal Charges	447	0	0
Total Expenditures	25,959,190	7,363,303	6,012,838
Excess (Deficiency) of Revenues Over Expenditures	(3,322,061)	412,409	139,942
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers Out	(337,625)	0	0
Total Other Financing Sources (Uses)	(337,625)	0	0
Net Change in Fund Balances	(3,659,686)	412,409	139,942
Fund Balances at Beginning of Year	15,065,578	3,750,981	1,227,564
Decrease in Inventory Reserve	0	(93,728)	0
Fund Balances End of Year	\$ 11,405,892	\$ 4,069,662	\$ 1,367,506

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Board of Developmental Disabilities	Community Development Block Grant	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ 6,113,903	\$ 0	\$ 0	\$ 2,350,617	\$ 21,716,888
7,022,126	645,899	239,672	9,254,204	32,292,173
208,053	6,683	642,560	7,625,665	12,730,797
0	0	0	50	618,133
(15,858)	0	0	976	1,036,191
0	0	0	181,281	1,533,246
47,055	6,928	4,800	251,571	1,224,378
<u>13,375,279</u>	<u>659,510</u>	<u>887,032</u>	<u>19,664,364</u>	<u>71,151,806</u>
0	0	0	7,276,366	18,600,299
13,400,655	0	0	303,094	13,801,169
0	0	0	6,576,684	14,748,863
0	0	0	122,398	602,603
0	822,225	0	1,679,795	10,217,135
0	0	0	3,050,118	14,576,070
0	0	3,475,647	592,401	4,068,048
0	0	0	484,320	504,400
0	0	5,625	245,828	251,900
<u>13,400,655</u>	<u>822,225</u>	<u>3,481,272</u>	<u>20,331,004</u>	<u>77,370,487</u>
(25,376)	(162,715)	(2,594,240)	(666,640)	(6,218,681)
0	0	330,000	646,550	976,550
0	0	0	(638,925)	(976,550)
<u>0</u>	<u>0</u>	<u>330,000</u>	<u>7,625</u>	<u>0</u>
(25,376)	(162,715)	(2,264,240)	(659,015)	(6,218,681)
7,067,702	282,517	109,061	17,149,699	44,653,102
0	0	0	0	(93,728)
<u>\$ 7,042,326</u>	<u>\$ 119,802</u>	<u>\$ (2,155,179)</u>	<u>\$ 16,490,684</u>	<u>\$ 38,340,693</u>

MIAMI COUNTY, OHIO

***Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds
To The Statement Of Activities
For The Year Ended December 31, 2009***

Net Change in Fund Balances - Total Governmental Funds \$ (6,218,681)

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 exceeded depreciation. 2,372,784

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. (308,473)

Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 4,245,977

The repayment of principal of long-term debt consumes current financial resources of governmental funds, however, it does not have any effect on net assets. 1,005,890

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 1,558

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. (68,341)

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. (1,311,100)

Change in Net Assets of Governmental Activities \$ (280,386)

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, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 12,248,612	\$ 12,248,612	\$ 12,225,570	\$ (23,042)
Intergovernmental Revenues	3,130,695	3,130,695	3,041,444	(89,251)
Charges for Services	3,185,024	3,185,024	3,845,241	660,217
Licenses and Permits	960,500	960,500	619,264	(341,236)
Investment Earnings	1,500,000	1,500,000	1,372,888	(127,112)
Fines and Forfeitures	1,121,000	1,121,000	1,286,999	165,999
All Other Revenues	309,501	309,501	370,174	60,673
Total Revenues	22,455,332	22,455,332	22,761,580	306,248
Expenditures:				
Current:				
Public Safety	12,663,750	12,679,268	11,857,670	821,598
Health	235,838	235,838	178,448	57,390
Human Services	2,193,724	2,204,840	2,186,341	18,499
Conservation and Recreation	488,445	490,591	487,305	3,286
Public Works	316,250	365,642	354,083	11,559
General Government	13,603,859	13,560,795	12,262,334	1,298,461
Total Expenditures	29,501,866	29,536,974	27,326,181	2,210,793
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,046,534)	(7,081,642)	(4,564,601)	2,517,041
Other Financing Sources (Uses):				
Transfers Out	0	(337,625)	(337,625)	0
Advances In	200,000	200,000	74,921	(125,079)
Advances Out	0	(244,425)	(244,109)	316
Total Other Financing Sources (Uses):	200,000	(382,050)	(506,813)	(124,763)
Net Change in Fund Balance	(6,846,534)	(7,463,692)	(5,071,414)	2,392,278
Fund Balance at Beginning of Year	12,352,912	12,352,912	12,352,912	0
Prior Year Encumbrances	721,092	721,092	721,092	0
Fund Balance at End of Year	\$ 6,227,470	\$ 5,610,312	\$ 8,002,590	\$ 2,392,278

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, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 777,600	\$ 777,600	\$ 776,355	\$ (1,245)
Intergovernmental Revenues	5,302,015	6,169,428	6,176,967	7,539
Charges for Services	370,400	400,821	383,124	(17,697)
Investment Earnings	100,000	100,000	7,786	(92,214)
Fines and Forfeitures	94,000	94,000	73,667	(20,333)
All Other Revenues	229,500	406,240	415,157	8,917
Total Revenues	6,873,515	7,948,089	7,833,056	(115,033)
Expenditures:				
Current:				
Public Works	8,181,241	9,939,748	7,840,522	2,099,226
Total Expenditures	8,181,241	9,939,748	7,840,522	2,099,226
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,307,726)	(1,991,659)	(7,466)	1,984,193
Fund Balance at Beginning of Year	2,243,081	2,243,081	2,243,081	0
Prior Year Encumbrances	498,658	498,658	498,658	0
Fund Balance at End of Year	\$ 1,434,013	\$ 750,080	\$ 2,734,273	\$ 1,984,193

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, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 6,621,090	\$ 7,493,134	\$ 5,961,462	\$ (1,531,672)
Charges for Services	40,000	40,000	29,976	(10,024)
All Other Revenues	226,714	226,714	184,440	(42,274)
Total Revenues	6,887,804	7,759,848	6,175,878	(1,583,970)
Expenditures:				
Current:				
Human Services	7,125,328	7,117,225	6,519,934	597,291
Total Expenditures	7,125,328	7,117,225	6,519,934	597,291
Excess (Deficiency) of Revenues Over (Under) Expenditures	(237,524)	642,623	(344,056)	(986,679)
Other Financing Sources (Uses):				
Transfers Out	(37,000)	(37,000)	0	37,000
Total Other Financing Sources (Uses):	(37,000)	(37,000)	0	37,000
Net Change in Fund Balance	(274,524)	605,623	(344,056)	(949,679)
Fund Balance at Beginning of Year	662,923	662,923	662,923	0
Prior Year Encumbrances	363,028	363,028	363,028	0
Fund Balance at End of Year	\$ 751,427	\$ 1,631,574	\$ 681,895	\$ (949,679)

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 – Board of Developmental Disabilities Fund
For the Year Ended December 31, 2009***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 6,002,432	\$ 6,002,432	\$ 6,113,903	\$ 111,471
Intergovernmental Revenues	3,927,670	3,927,670	5,000,331	1,072,661
Charges for Services	234,041	234,041	154,620	(79,421)
Investment Earnings	3,100	3,100	764	(2,336)
All Other Revenues	46,200	46,200	48,005	1,805
Total Revenues	10,213,443	10,213,443	11,317,623	1,104,180
Expenditures:				
Current:				
Health	12,268,013	12,268,013	11,516,521	751,492
Total Expenditures	12,268,013	12,268,013	11,516,521	751,492
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,054,570)	(2,054,570)	(198,898)	1,855,672
Fund Balance at Beginning of Year	6,121,383	6,121,383	6,121,383	0
Prior Year Encumbrances	213,213	213,213	213,213	0
Fund Balance at End of Year	\$ 4,280,026	\$ 4,280,026	\$ 6,135,698	\$ 1,855,672

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Community Developmental Block Grant Fund
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 694,785	\$ 2,008,039	\$ 895,359	\$ (1,112,680)
Charges for Services	0	0	6,683	6,683
All Other Revenues	5,820	30,770	6,928	(23,842)
Total Revenues	700,605	2,038,809	908,970	(1,129,839)
Expenditures:				
Current:				
Public Works	615,252	918,925	892,903	26,022
Total Expenditures	615,252	918,925	892,903	26,022
Excess (Deficiency) of Revenues Over (Under) Expenditures	85,353	1,119,884	16,067	(1,103,817)
Other Financing Sources (Uses):				
Advances Out	0	(19,510)	(19,510)	0
Total Other Financing Sources (Uses):	0	(19,510)	(19,510)	0
Net Change in Fund Balance	85,353	1,100,374	(3,443)	(1,103,817)
Fund Balance at Beginning of Year	(103,636)	(103,636)	(103,636)	0
Prior Year Encumbrances	236,341	236,341	236,341	0
Fund Balance at End of Year	\$ 218,058	\$ 1,233,079	\$ 129,262	\$ (1,103,817)

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Statement of Net Assets
Proprietary Funds
December 31, 2009

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 260,434	\$ 121,332	\$ 711,471
Investments	0	0	1,276,652
Receivables:			
Accounts	85,245	127,298	128,953
Intergovernmental	0	434,173	0
Due from Other Funds	2,085	2,085	0
Prepaid Items	1,333	0	0
Total Current Assets	349,097	684,888	2,117,076
Noncurrent Assets:			
Restricted Assets:			
Non-Depreciable Capital Assets	0	10,000	80,000
Depreciable Capital Assets, Net	5,093,450	10,300,024	3,769,889
Deferred Loss on Early Retirement of Debt	19,246	67,675	49,693
Total Noncurrent Assets	5,112,696	10,377,699	3,899,582
Total Assets	5,461,793	11,062,587	6,016,658
Liabilities:			
Current Liabilities:			
Accounts Payable	8,785	38,270	243,712
Accrued Wages and Benefits Payable	4,675	7,856	15,560
Intergovernmental Payable	74,689	63,867	29,782
Claims Payable	0	0	0
Due to Other Funds	0	1,579	2,425
Interfund Loans Payable	500,000	200,000	0
Accrued Interest Payable	7,353	36,644	5,908
General Obligation Notes Payable	485,000	884,000	0
Compensated Absences Payable - Current	14,260	17,862	39,463
General Obligation Bonds - Current	130,704	295,177	249,119
Ohio Public Works Commission			
Loans Payable - Current	35,000	40,850	0
Total Current Liabilities	1,260,466	1,586,105	585,969

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total	Governmental Activites- Internal Service Fund
\$ 151,479	\$ 1,244,716	\$ 1,016,579
0	1,276,652	1,824,132
0	341,496	0
5,818	439,991	0
0	4,170	0
0	1,333	0
157,297	3,308,358	2,840,711
0	90,000	0
0	19,163,363	0
0	136,614	0
0	19,389,977	0
157,297	22,698,335	2,840,711
0	290,767	0
12,352	40,443	0
0	168,338	0
0	0	975,598
0	4,004	0
0	700,000	0
0	49,905	0
0	1,369,000	0
0	71,585	0
0	675,000	0
0	75,850	0
12,352	3,444,892	975,598

(Continued)

MIAMI COUNTY, OHIO

***Statement of Net Assets
Proprietary Funds
December 31, 2009***

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Transfer Station</u>
<i>Noncurrent Liabilities</i>			
Compensated Absences Payable	9,296	9,638	27,267
General Obligation Bonds Payable	2,072,474	4,769,645	1,347,881
OWDA Loans Payable	0	1,171,436	0
Ohio Public Works Commission Loans Payable	425,000	430,900	0
Landfill Postclosure Care Liability	0	0	27,169
<i>Total Noncurrent Liabilities</i>	<u>2,506,770</u>	<u>6,381,619</u>	<u>1,402,317</u>
Total Liabilities	<u>3,767,236</u>	<u>7,967,724</u>	<u>1,988,286</u>
Net Assets:			
Invested in Capital Assets, net of debt	1,964,518	2,785,691	2,527,582
Unrestricted	(269,961)	309,172	1,500,790
Total Net Assets	<u>\$ 1,694,557</u>	<u>\$ 3,094,863</u>	<u>\$ 4,028,372</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

<u>Sheriff Police</u>		Governmental
Rotary	Total	Activites-
		Internal Service
		Fund
0	46,201	0
0	8,190,000	0
0	1,171,436	0
0	855,900	0
0	27,169	0
0	10,290,706	0
12,352	13,735,598	975,598
<hr/>		
0	7,277,791	0
144,945	1,684,946	1,865,113
<u>\$ 144,945</u>	<u>\$ 8,962,737</u>	<u>\$ 1,865,113</u>

MIAMI COUNTY, OHIO

Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2009

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Operating Revenues:			
Charges for Services	\$ 1,386,278	\$ 1,659,294	\$ 4,661,110
Other Operating Revenue	13,994	178,368	63,834
Total Operating Revenues	1,400,272	1,837,662	4,724,944
Operating Expenses:			
Personal Services	252,752	366,694	750,812
Materials and Supplies	808,225	40,629	59,246
Contractual Services	108,210	1,278,748	3,373,998
Utilities	6,644	25,738	41,211
Depreciation	177,442	285,010	168,538
Health Insurance Claims	0	0	0
Total Operating Expenses	1,353,273	1,996,819	4,393,805
Operating Income (Loss)	46,999	(159,157)	331,139
Nonoperating Revenue (Expenses):			
Intergovernmental Revenue	0	434,173	0
Interest and Fiscal Charges	(116,437)	(276,660)	(89,144)
Loss on Disposal of Capital Assets	0	(9,231)	0
Special Assessment Revenue	84,564	86,120	0
Total Nonoperating Revenues (Expenses)	(31,873)	234,402	(89,144)
Income (Loss) Before Contributions	15,126	75,245	241,995
Capital Contributions	39,652	309,939	0
Change in Net Assets	54,778	385,184	241,995
Net Assets Beginning of Year	1,639,779	2,709,679	3,786,377
Net Assets End of Year	\$ 1,694,557	\$ 3,094,863	\$ 4,028,372

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total	Governmental Activites- Internal Service Fund
\$ 453,597	\$ 8,160,279	\$ 7,423,212
0	256,196	20,090
<u>453,597</u>	<u>8,416,475</u>	<u>7,443,302</u>
419,668	1,789,926	0
0	908,100	0
0	4,760,956	1,085,850
0	73,593	0
0	630,990	0
0	0	7,668,552
<u>419,668</u>	<u>8,163,565</u>	<u>8,754,402</u>
33,929	252,910	(1,311,100)
0	434,173	0
0	(482,241)	0
0	(9,231)	0
0	170,684	0
<u>0</u>	<u>113,385</u>	<u>0</u>
33,929	366,295	(1,311,100)
<u>0</u>	<u>349,591</u>	<u>0</u>
33,929	715,886	(1,311,100)
<u>111,016</u>	<u>8,246,851</u>	<u>3,176,213</u>
<u>\$ 144,945</u>	<u>\$ 8,962,737</u>	<u>\$ 1,865,113</u>

MIAMI COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Cash Flows from Operating Activities:			
Cash Received from Customers	\$1,394,752	\$1,675,907	\$4,610,436
Cash Payments for Goods and Services	(885,982)	(1,367,280)	(3,449,201)
Cash Payments to Employees	(262,304)	(377,642)	(766,242)
Other Operating Revenues	13,994	178,368	63,834
Net Cash Provided (Used) by Operating Activities	<u>260,460</u>	<u>109,353</u>	<u>458,827</u>
Cash Flows from Noncapital Financing Activities:			
Advances In	0	200,000	0
Advances Out	(50,000)	0	0
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(50,000)</u>	<u>200,000</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition and Construction of Assets	(449,559)	(529,635)	(309,380)
General Obligation Notes Issued	485,000	884,000	0
Ohio Water Development Authority Loan Initiated	0	264,095	0
Payment on Ohio Water Development Authority Loan	0	(38,006)	0
Principal Paid on General Obligation Notes	(575,000)	(1,450,000)	0
Principal Paid on General Obligation Bonds	(123,633)	(290,367)	(236,000)
Principal Paid on Ohio Public Works Commission Loan	(35,000)	(40,850)	0
Special Assessment Revenue Received	84,564	86,120	0
Interest Paid on All Debt	(116,475)	(272,344)	(82,226)
Net Cash (Used) by Capital and Related Financing Activities	<u>(730,103)</u>	<u>(1,386,987)</u>	<u>(627,606)</u>
Cash Flows from Investing Activities:			
Purchase of Investments	0	0	(125,971)
Sale of Investments	388,475	667,380	0
Net Cash Provided (Used) by Investing Activities	<u>388,475</u>	<u>667,380</u>	<u>(125,971)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(131,168)	(410,254)	(294,750)
Cash and Cash Equivalents at Beginning of Year	<u>391,602</u>	<u>531,586</u>	<u>1,006,221</u>
Cash and Cash Equivalents at End of Year	<u><u>\$260,434</u></u>	<u><u>\$121,332</u></u>	<u><u>\$711,471</u></u>

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total	Governmental Activities Internal Service Fund
\$454,379	\$8,135,474	\$7,423,212
0	(5,702,463)	(8,650,943)
(428,726)	(1,834,914)	0
0	256,196	20,090
25,653	854,293	(1,207,641)
0	200,000	0
0	(50,000)	0
0	150,000	0
0	(1,288,574)	0
0	1,369,000	0
0	264,095	0
0	(38,006)	0
0	(2,025,000)	0
0	(650,000)	0
0	(75,850)	0
0	170,684	0
0	(471,045)	0
0	(2,744,696)	0
0	(125,971)	0
0	1,055,855	335,674
0	929,884	335,674
25,653	(810,519)	(871,967)
125,826	2,055,235	1,888,546
\$151,479	\$1,244,716	\$1,016,579

(Continued)

MIAMI COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$46,999	(\$159,157)	\$331,139
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	177,442	285,010	168,538
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	5,467	13,606	(50,674)
Decrease in Due from Other Funds	3,007	3,007	0
Increase in Prepaid Items	(1,333)	0	0
Decrease in Intergovernmental Receivable	0	0	0
Increase (Decrease) in Accounts Payable	8,785	(25,057)	(5,028)
Decrease in Accrued Wages and Benefits	(8,271)	(11,014)	(18,927)
Increase in Due to Other Funds	0	426	500
Increase in Intergovernmental Payables	29,645	2,466	29,782
Increase in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	(1,281)	66	3,497
Total Adjustments	<u>213,461</u>	<u>268,510</u>	<u>127,688</u>
Net Cash Provided (Used) by Operating Activities	<u>\$260,460</u>	<u>\$109,353</u>	<u>\$458,827</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2009, the Sewer and Transfer Station Funds had outstanding liabilities of \$6,945 and \$3,473, respectively, for the purchase of certain capital assets. The Water and Sewer Funds received \$39,652 and \$309,939, respectively, of capital assets contributed by developers.

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total	Governmental - Activities Internal Service Fund
\$33,929	\$252,910	(\$1,311,100)
0	630,990	0
0	(31,601)	0
0	6,014	0
0	(1,333)	0
782	782	0
0	(21,300)	0
(9,058)	(47,270)	0
0	926	0
0	61,893	0
0	0	103,459
0	2,282	0
(8,276)	601,383	103,459
\$25,653	\$854,293	(\$1,207,641)

MIAMI COUNTY, OHIO

***Statement of Net Assets
Fiduciary Funds
December 31, 2009***

	Private Purpose Trust	Agency Funds
Assets:		
Cash and Cash Equivalents	\$ 395,378	\$ 7,824,785
Investments	0	7,680,898
Receivables:		
Taxes	0	70,770,966
Accounts	0	647,888
Special Assessments	0	2,087,365
Total Assets	<u>395,378</u>	<u>89,011,902</u>
Liabilities:		
Due to Others	0	89,011,902
Total Liabilities	<u>0</u>	<u>89,011,902</u>
Net Assets:		
Unrestricted	395,378	0
Total Net Assets	<u>\$ 395,378</u>	<u>\$ 0</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

***Statement of Changes in Net Assets
Fiduciary Funds
For the Year Ended December 31, 2009***

	<u>Private Purpose Trust</u>
Additions:	
Contributions:	
Current Unclaimed Funds	\$ 95,795
Total Additions	<u>95,795</u>
Deductions:	
Refund of Unclaimed Monies	<u>2,170</u>
Total Deductions	<u>2,170</u>
Change in Net Assets	93,625
Net Assets at Beginning of Year	<u>301,753</u>
Net Assets End of Year	<u><u>\$ 395,378</u></u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

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 Board of Developmental Disabilities to operate developmental disability 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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

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.

Board of Developmental Disabilities 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.

Community Development Block Grant Fund - This fund is used to account for grant funds obtained through the state and used to assist low income families in maintaining their property.

Permanent Improvement Fund - This fund is used 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.

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, 2009***

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 166.

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, 2009***

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, 2009***

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, 2009 but which are not intended to finance 2009 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, 2009***

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

1. Tax Budget

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

2. Estimated Resources

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2009.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

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 2009, several supplemental appropriations were necessary to budget for unanticipated expenditures. Expenditures may not legally exceed budgeted appropriations at the object level. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners. The budgetary figures, which appear on the budgetary statements, are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.

4. Encumbrances

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

5. Lapsing of Appropriations

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

6. Budgetary Basis of Accounting

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

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	Board of Developmental Disabilities	Community Development Block Grant
GAAP Basis (as reported)	(\$3,659,686)	\$412,409	\$139,942	(\$25,376)	(\$162,715)
Increase (Decrease):					
Accrued Revenues at December 31, 2009 received during 2010	(3,063,238)	(826,672)	(672,946)	(387,394)	(79,696)
Accrued Revenues at December 31, 2008 received during 2009	3,018,501	884,016	741,456	504,478	329,156
Accrued Expenditures at December 31, 2009 paid during 2010	773,210	156,909	289,358	227,340	89,626
Accrued Expenditures at December 31, 2008 paid during 2009	(1,137,935)	(224,383)	(539,843)	(414,135)	(179,344)
2008 Prepays for 2009	111,008	4,713	0	40,495	0
2009 Prepays for 2010	(121,400)	(5,114)	(1,421)	(27,571)	0
Change in Cash with Fiscal Agent	0	0	0	79,679	0
Outstanding Encumbrances	(991,874)	(409,344)	(300,602)	(196,414)	(470)
Budget Basis	<u>(\$5,071,414)</u>	<u>(\$7,466)</u>	<u>(\$344,056)</u>	<u>(\$198,898)</u>	<u>(\$3,443)</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents

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

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

G. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the County records all its investments at fair value except for nonparticipating investment contracts (certificates of deposit) which are reported at cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices. See Note 4, "Cash, Cash Equivalents and Investments." During 2009, 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, 2009. 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, 2009. See Note 4, "Cash, Cash Equivalents and Investments."

H. Inventory of Supplies

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2009, 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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-Term Obligations (Continued)

<u>Obligation</u>	<u>Fund</u>
Ohio Water Development Authority Loan	Sewer Fund
Capital Leases	General 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 Board of Developmental Disabilities 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, 2009***

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, 2009***

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, interfund loans receivable, debt service and encumbered amounts that are not accrued at year end in the governmental funds.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

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 2009.

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	\$11,836,380
Interest Revenue	211,118
Delinquent Tax Revenues	415,435
Loan Revenue	918,001
	<hr/>
	\$13,380,934

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	(\$4,530,000)
Superfund Site Liability	(8,765,900)
Capital Leases Payable	(74,736)
Accrued Interest on Long-Term Debt	(16,591)
Compensated Absences Payable	(2,984,941)
	<hr/>
	(\$16,372,168)

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

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	\$5,174,825
Depreciation Expense	(2,802,041)
	<u>\$2,372,784</u>

Governmental revenues not reported in the funds:

Increase in Shared Revenue	\$4,536,003
Increase in Delinquent Tax Revenue	39,558
Increase in Interest Revenue	14,373
Decrease in Fines and Forfeitures	(411,690)
Increase in Loan Revenue	67,733
	<u>\$4,245,977</u>

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

General Obligation Bond Principal Payments	\$465,000
Superfund Site Liability Payment	501,490
Capital Lease Payments	39,400
	<u>\$1,005,890</u>

Expenses not requiring the use of current financial resources:

Decrease in Compensated Absences Payable	\$25,387
Decrease in supplies inventory	(93,728)
	<u>(\$68,341)</u>

NOTE 3 – RESTATEMENT OF NET ASSETS

In 2008 there was an error in reporting Superfund Site Liability in the Governmental Activities. The amounts reported as Amounts Due In More Than One Year (increase) and the Net Assets Restricted for Public Works (decrease) were restated by \$7,616,142, respectively. The restated total net asset figure decreased to a balance of \$122,722,132 from amounts previously reported of \$130,338,274.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

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

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

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 4 - 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. Miami County's policy as it relates to custodial credit risk is to follow the Ohio Revised Code chapter 135 as well as to practice sound financial management principles focusing on diversification of deposits. 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 \$29,529,388 and the bank balance was \$29,754,574. Federal depository insurance covered \$1,590,095 of the bank balance and \$28,164,479 was uninsured. Of the remaining uninsured bank balance, the County was exposed to custodial risk as follows:

	Balance
Uninsured and collateralized with securities held by the pledging institution's trust department not in the County's name	\$28,164,479
Total Balance	<u>\$28,164,479</u>

At year end, the carrying amount of Riverside Training Industries' (component unit) deposits was \$391,904 and the bank balance was \$391,904. Federal depository insurance covered all of the bank balance.

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 4 - 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	\$8,931,637	AAAm ¹	\$8,931,637	\$0	\$0
FHLB	8,460,214	AAA ^{1,2}	0	4,755,975	3,704,239
FHLMC	5,246,228	AAA ^{1,2}	1,554,037	3,206,575	485,616
FNMA	7,799,957	AAA ^{1,2}	0	6,338,500	1,461,457
Total Investments	<u>\$30,438,036</u>		<u>\$10,485,674</u>	<u>\$14,301,050</u>	<u>\$5,651,312</u>

¹ Standard & Poor's

² Moody's Investor Service

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 five years from the settlement date.

Investment Credit Risk – The County has no investment policy that limits its investment choices other than the limitation of State statute for "interim" funds described previously.

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 29.3% of its portfolio in Star Ohio and 70.7% in US Agency Securities (FNMA, FHLB and FHLMC).

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. The County's investment policy states that it will diversify its investments to avoid incurring unreasonable and avoidable risks regarding specific security types or individual financial institutions. 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	Investment Maturities (in Years)			
			N/A	less than 1	1-5	Over 5
Corporate stocks and bonds	\$642,051	A- AA ¹	\$230,718	\$114,282	\$271,510	\$25,541
Mutual Funds	230,850	N/A	230,850	0	0	0
Other Assets	3,582	N/A	3,582	0	0	0
Total Investments	<u>\$876,483</u>		<u>\$465,150</u>	<u>\$114,282</u>	<u>\$271,510</u>	<u>\$25,541</u>

¹ Moody's Investor Service

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

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

C. Reconciliation of Cash, Cash Equivalents and Investments

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

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

	<u>Cash and Cash Equivalents *</u>	<u>Investments</u>
Per Statement of Net Assets	\$23,320,261	\$36,647,163
Certificates of Deposit (with maturities of more than 3 months)	15,140,764	(15,140,764)
Investments:		
STAR Ohio	<u>(8,931,637)</u>	<u>8,931,637</u>
Per GASB Statement No. 3	<u><u>\$29,529,388</u></u>	<u><u>\$30,438,036</u></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>\$391,904</u>	<u>\$876,483</u>
Per GASB Statement No. 3	<u><u>\$391,904</u></u>	<u><u>\$876,483</u></u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 5 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property located in the County and used in business. Real property taxes (other than public utility) collected during 2009 were levied after October 1, 2008 on assessed values as of January 1, 2008, 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.

Tangible personal property tax revenues received in 2009 (other than public utility property) represent the collection of 2009 taxes. Tangible personal property taxes received in 2009 were levied after October 1, 2008, on the true value as of January 1, 2008. In prior years, tangible personal property assessments were twenty-five percent of true value for capital assets and twenty-three percent of true value for inventory. Tangible personal property tax has been phased out. The assessment percentage for property, including inventory is 0% for 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No.66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property was eliminated in calendar year 2008, and the tax on telephone and telecommunications property will be eliminated by calendar year 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaces the revenue lost by the County due to the phasing out of the tax. In calendar years 2006-2010, the County will be fully reimbursed for the lost revenue. In calendar years 2011-2017, the reimbursements will be phased out.

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

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

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 5 - TAXES (Continued)

A. Property Taxes (Continued)

The full tax rate to the County for the year ended December 31, 2009, was \$8.81 per \$1,000 of assessed value. The assessed value upon which the 2009 tax receivable was based was \$2,158,065,750. This amount constitutes \$2,104,197,850 in real property assessed value, \$53,867,900 in public utility 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 .881% (8.81 mills) of assessed value.

B. Other Taxes

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

NOTE 6- RECEIVABLES

Receivables at December 31, 2009, consisted of taxes, accounts receivable, intergovernmental receivables, interest, loans and interfund receivables. All receivables are considered collectible in full.

NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2009 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
Governmental Funds:		
General Fund	\$797,531	\$0
Community Development Block Grant	0	40,000
Other Governmental Funds	0	57,531
Total Governmental Funds	<u>797,531</u>	<u>97,531</u>
Proprietary Funds:		
Water	0	500,000
Sewer	0	200,000
Total Proprietary Funds	<u>0</u>	<u>700,000</u>
Total Interfund Loans	<u><u>\$797,531</u></u>	<u><u>\$797,531</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.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 2009, represent due from/to other funds:

	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$77,065	\$56,206
Motor Vehicle and Gasoline Tax Fund	30,029	51,119
Job and Family Services Fund	0	26,598
Board of Developmental Disabilities Fund	0	6,311
Community Development Block Grant Fund	0	3,992
Other Governmental Funds	123,234	86,268
Total Governmental Funds	230,328	230,494
Enterprise Funds:		
Water Fund	2,085	0
Sewer Fund	2,085	1,579
Transfer Station Fund	0	2,425
Total Enterprise Funds	4,170	4,004
Total Interfund Receivables and Payables	\$234,498	\$234,498

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

NOTE 8 - TRANSFERS

The following balances at December 31, 2009 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$0	\$337,625
Permanent Improvement Fund	330,000	0
Other Governmental Funds	646,550	638,925
Total All Transfers	\$976,550	\$976,550

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, 2009**

NOTE 9 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2009:

Historical Cost:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
<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	2,713,038	0	38,748,677
Improvements Other Than Buildings	209,175	94,305	0	303,480
Machinery and Equipment	18,804,854	901,468	(456,265)	19,250,057
Infrastructure	72,122,799	1,441,991	(46,912)	73,517,878
Total Depreciable Capital Assets	127,172,467	5,150,802	(503,177)	131,820,092
Total Cost	<u>\$132,690,202</u>	<u>\$5,150,802</u>	<u>(\$503,177)</u>	<u>\$137,337,827</u>

Accumulated Depreciation:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
Buildings	(\$7,629,903)	(\$607,552)	\$0	(\$8,237,455)
Improvements Other Than Buildings	(158,717)	(14,231)	3,775	(169,173)
Machinery and Equipment	(13,995,199)	(1,312,919)	189,413	(15,118,705)
Infrastructure	(27,743,520)	(867,339)	25,539	(28,585,320)
Total Depreciation	<u>(\$49,527,339)</u>	<u>(\$2,802,041) *</u>	<u>\$218,727</u>	<u>(\$52,110,653)</u>
<i>Net Value:</i>	<u>\$83,162,863</u>			<u>\$85,227,174</u>

* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$629,550
Health	159,525
Human Services	57,738
Public Works	1,271,296
General Government	683,932
Total Depreciation Expense	<u>\$2,802,041</u>

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 9 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2009:

<i>Historical Cost:</i>				
<u>Class</u>	<u>December 31, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2009</u>
<i>Non-Depreciable Capital Assets:</i>				
Land	\$90,000	\$0	\$0	\$90,000
Total Non-Depreciable Capital Assets	90,000	0	0	90,000
<i>Depreciable Capital Assets:</i>				
Buildings	3,518,248	168,463	0	3,686,711
Improvements Other Than Buildings	19,918,048	1,070,656	0	20,988,704
Machinery and Equipment	1,378,527	220,986	(70,281)	1,529,232
Total Depreciable Capital Assets	24,814,823	1,460,105	(70,281)	26,204,647
Total Cost	<u>\$24,904,823</u>	<u>\$1,460,105</u>	<u>(\$70,281)</u>	<u>\$26,294,647</u>
<i>Accumulated Depreciation:</i>				
<u>Class</u>	<u>December 31, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2009</u>
Buildings	(\$470,499)	(\$65,139)	\$0	(\$535,638)
Improvements Other Than Buildings	(5,422,092)	(431,304)	0	(5,853,396)
Machinery and Equipment	(578,753)	(134,547)	61,050	(652,250)
Total Depreciation	<u>(\$6,471,344)</u>	<u>(\$630,990)</u>	<u>\$61,050</u>	<u>(\$7,041,284)</u>
<i>Net Value:</i>	<u>\$18,433,479</u>			<u>\$19,253,363</u>

NOTE 10 – DEFINED BENEFIT PENSION PLANS

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

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

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

All employees of the County, except teachers at the Board of Developmental Disabilities, the Miami County Youth Center and the West Central Rehabilitation Center, participate in one of the three pension plans administered by OPERS: 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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.

OPERS 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 OPERS. 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 ORC provides statutory authority for employee and employer contributions. For 2009, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). The employee contribution rate is 10.0%. The 2009 employer contribution rate for local government employer units was 14.00% of covered payroll which is the maximum contribution rate set by State statutes. The 2009 employer contribution rate for law enforcement government employer units was 17.63% of covered payroll with a maximum contribution rate set by State statutes of 18.1%. Employer contribution rates are actuarially determined. A portion of the County's contribution is used to fund pension obligations with the remainder being used to fund health care benefits; for 2009, from January 1 through March 31, 2009 7.0% of annual covered salary was the portion used to fund pension obligations, and from April 1 through December 31, 2009 8.5% of annual covered salary was the portion used to fund pension obligations. For law enforcement, for 2009, from January 1 through March 31, 2009 10.63% of annual covered salary was the portion used to fund pension obligations, and from April 1 through December 31, 2009 12.13% of annual covered salary was the portion used to fund pension obligations. The contribution requirements of plan members and the County are established and may be amended by the OPERS Board. The County's contributions to the Ohio PERS for the years ending December 31, 2009, 2008, and 2007 were \$2,121,117, \$2,190,804 and \$2,584,110, respectively, for employees of the County and \$367,937, \$321,992 and \$335,248 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, 2009***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teachers Retirement System

Plan Description - The teachers who work for the Board of Developmental Disabilities, the Miami County Youth Center and the West Central Rehabilitation Center participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at 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 a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. 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. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. 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 of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - For the fiscal year ended June 30, 2009, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2008, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended June 30, 2009, 2008, and 2007 were \$60,495, \$56,375, and \$51,230 respectively; which were equal to the required contributions for each year. All contributions from the County and plan members were made to the defined benefit plan.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 11 - POSTEMPLOYMENT BENEFITS

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

Plan Description – OPERS administers three separate pension plans: the Traditional Pension Plan – a cost-sharing, multiple-employer defined benefit pension plan; the Member directed Plan – a defined contribution plan; and the Combined Plan – a cost sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care plan, which includes a medical plan, prescription drug program and Medicare Part B Premium reimbursement, to qualifying member of both the Traditional Pension and the Combined Plans. Members of the Member Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45.

The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the ORC.

OPERS issues a stand-alone financial report. 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.

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, local government employers contributed at a rate of 14.00% of covered payroll. Law enforcement employers contributed at a rate of 17.63% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local government employers and 18.1% for law enforcement. Active members do not make contributions to the OPEB plan.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 11 - POSTEMPLOYMENT BENEFITS (Continued)

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

The OPERS Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. For 2009, the employer contribution allocated to the health care plan for employees of the County including law enforcement employees was 7.0% of covered payroll from January 1 through March 31, 2009 and 5.5% from April 1 through December 31, 2009. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions for health care to the OPERS for the years ending December 31, 2009, 2008, and 2007 were \$1,400,193, \$2,190,804 and \$1,702,108, respectively, for employees of the County and \$183,890, \$216,726 and \$158,001 respectively, for law enforcement officers, which were equal to the required contributions for each year.

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.

B. State Teachers Retirement System

Plan Description - The teachers who work for the Board of Developmental Disabilities participate in the State Teachers Retirement System of Ohio, a cost sharing, multiple-employer public employee retirement system.

The County contributes to the cost sharing multiple employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended June 30, 2009, 2008, and 2007 were \$4,653, \$4,337, and \$3,941 respectively; which were equal to the required contributions for each year.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 12 - 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, 2009, the County's accumulated, unpaid compensated absences amounted to \$3,102,727. Of this amount, \$2,984,941 is recorded as Governmental Activities on the Entity Wide Statement of Net Assets (\$1,741,333 is reported as due within one year), \$117,786 is recorded as Business-type activities (\$71,585 is reported as due within one year).

NOTE 13 - 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, 2009</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Balance December 31, 2009</u>
Governmental Funds Notes Payable					
1.38% Super Cleanup Fund	11/25/2010	\$0	\$306,000	\$0	\$306,000
1.25% Permanent Improvement	11/25/2010	0	4,500,000	0	4,500,000
Total Governmental Funds Notes Payable		<u>\$0</u>	<u>\$4,806,000</u>	<u>\$0</u>	<u>\$4,806,000</u>
Enterprise Funds Notes Payable:					
2.50% Water System	11/24/2009	\$575,000	\$0	(\$575,000)	\$0
2.50% Sewer System	11/24/2009	1,450,000	0	(1,450,000)	0
1.38% Water System	11/25/2010	0	485,000	0	485,000
1.38% Sewer System	11/25/2010	0	884,000	0	884,000
Total Enterprise Notes Payable		<u>\$2,025,000</u>	<u>\$1,369,000</u>	<u>(\$2,025,000)</u>	<u>\$1,369,000</u>

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 14 - LONG-TERM LIABILITIES

Long-term debt and other long-term obligations of the County at December 31, 2009 were as follows:

	Interest Rate	Maturity Date	Original Issue Amount	Restated Balance January 1, 2008	Additions	Retired	Balance December 31, 2009	Amounts Due Within One Year
Governmental Activities:								
General Obligation Bonds:								
1997 Juvenile Detention Center Bonds	4.20 - 4.88%	2010	\$2,230,000	\$435,000	\$0	(\$215,000)	\$220,000	\$220,000
2002 Hobart Building Bonds	1.65 - 5.00%	2022	3,600,000	2,775,000	0	(155,000)	2,620,000	160,000
2002 Juvenile Detention Center Bonds	1.65 - 5.00%	2022	990,000	765,000	0	(40,000)	725,000	45,000
2002 Utility Administration Building Bonds	1.65 - 5.00%	2022	810,000	630,000	0	(35,000)	595,000	35,000
2002 Human Service Building Bonds	1.65 - 5.00%	2022	505,000	390,000	0	(20,000)	370,000	20,000
Total General Obligation Bonds				<u>4,995,000</u>	<u>0</u>	<u>(465,000)</u>	<u>4,530,000</u>	<u>480,000</u>
Superfund Site Liability				9,267,390	0	(501,490)	8,765,900	0
Capital Leases			180,708	114,136	0	(39,400)	74,736	36,886
Compensated Absences				3,010,328	2,984,941	(3,010,328)	2,984,941	1,741,333
Total Governmental Activities Long-term Liabilities				<u>\$17,386,854</u>	<u>\$2,984,941</u>	<u>(\$4,016,218)</u>	<u>\$16,355,577</u>	<u>\$2,258,219</u>
Business-Type Activities:								
General Obligation Bonds:								
1997 Camp Troy Water Bonds	4.20 - 4.88%	2017	\$735,530	\$399,791	\$0	(\$38,654)	\$361,137	\$40,862
1997 Shenandoah Sewer Bonds	4.20 - 4.88%	2017	49,617	26,968	0	(2,607)	24,361	2,756
1997 Evanston Sewer Bonds	4.20 - 4.88%	2017	531,468	288,876	0	(27,930)	260,946	29,526
1997 Deercliff Sewer Bonds	4.20 - 4.88%	2017	492,840	267,880	0	(25,900)	241,980	27,380
1997 Camp Troy Sewer Bonds	4.20 - 4.88%	2017	1,520,545	826,485	0	(79,909)	746,576	84,476
1997 Solid Waste Bonds	4.20 - 4.88%	2010	1,400,000	275,000	0	(135,000)	140,000	140,000
1997 Ash Pit Bonds	4.20 - 4.88%	2010	365,000	75,000	0	(35,000)	40,000	40,000
1997 Transfer Station Improvement Bonds	4.20 - 4.88%	2017	505,000	270,000	0	(25,000)	245,000	25,000
2002 Water Line Improvement Bonds	1.65 - 5.00%	2022	860,000	665,000	0	(35,000)	630,000	40,000
2002 County Road 25 Bonds-Sewer	1.65 - 5.00%	2022	52,000	40,000	0	(2,000)	38,000	2,000
2002 Monin Sewer Bonds	1.65 - 5.00%	2022	273,000	204,000	0	(16,000)	188,000	11,000
2002 Kessler Sewer Bonds	1.65 - 5.00%	2022	40,000	31,000	0	(2,000)	29,000	2,000
2005 Cedar Ridge Sewer Bonds	3.00 - 4.38%	2025	203,000	179,000	0	(9,000)	170,000	9,000
2005 Merrimont Sewer Bonds	3.00 - 4.38%	2025	1,165,000	1,046,000	0	(39,000)	1,007,000	44,000
2005 Cedar Ridge Water Bonds	3.00 - 4.38%	2025	278,000	249,000	0	(11,000)	238,000	11,000
2005 Merrimont Water Bonds	3.00 - 4.38%	2025	409,000	366,000	0	(16,000)	350,000	16,000
2007 Conwood Sewer	3.875 - 4.4%	2027	205,000	197,980	0	(7,020)	190,960	7,020
2007 Conwood Water	3.875 - 4.4%	2027	242,000	233,712	0	(8,288)	225,424	8,288
2007 Rosewood/Stonewood Water	3.875 - 4.4%	2027	203,000	196,048	0	(6,952)	189,096	6,952
2007 Wonder Way Waterline	3.875 - 4.4%	2027	80,000	77,260	0	(2,740)	74,520	2,740
2008 County Road 25-A Sewer	3.00 - 4.85%	2028	2,145,410	2,145,410	0	(75,473)	2,069,937	73,519
2008 South Co. Rd. 25-A Sewer	3.00 - 4.85%	2028	101,590	101,590	0	(3,527)	98,063	3,481
2008 UVMC Water Tower	3.00 - 4.85%	2028	140,000	140,000	0	(5,000)	135,000	5,000
2008 Transfer Station	3.00 - 4.85%	2028	1,213,000	1,213,000	0	(41,000)	1,172,000	43,000
Total General Obligation Bonds				<u>9,515,000</u>	<u>0</u>	<u>(650,000)</u>	<u>8,865,000</u>	<u>675,000</u>
Ohio Public Works Commission Loans:								
1995 Shenandoah Sewer Replacement	0.00%	2015	392,000	117,600	0	(19,600)	98,000	19,600
2006 Merrimont Area Water Replacement	0.00%	2026	500,000	170,000	0	(10,000)	160,000	10,000
2006 Merrimont Area Sewer Replacement	0.00%	2026	200,000	170,000	0	(10,000)	160,000	10,000
2002 Brandt Water Line	0.00%	2022	500,000	325,000	0	(25,000)	300,000	25,000
2008 Casstown Sanitary Sewer	0.00%	2029	225,000	225,000	0	(11,250)	213,750	11,250
Total Ohio Public Works Commission Loans				<u>1,007,600</u>	<u>0</u>	<u>(75,850)</u>	<u>931,750</u>	<u>75,850</u>
Ohio Water Development Authority Loan		2029	945,347	945,347	264,095	(38,006)	1,171,436	0
Landfill Postclosure Care Liability				26,688	0	481	27,169	0
Compensated Absences Payable				115,504	117,786	(115,504)	117,786	71,585
Total Business-Type Activities Long-term Liabilities				<u>\$11,610,139</u>	<u>\$381,881</u>	<u>(\$878,879)</u>	<u>\$11,113,141</u>	<u>\$822,435</u>

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 14 - 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, 2009 follows:

Years	General Obligation Bonds				OPWC Loans	
	Governmental Activities		Business-Type Activities		Principal	Interest
	Principal	Interest	Principal	Interest		
2010	\$480,000	\$198,915	\$675,000	\$392,578	\$75,850	\$0
2011	270,000	179,090	500,000	364,321	75,850	0
2012	280,000	169,370	515,000	343,564	75,850	0
2013	290,000	158,870	545,000	321,824	75,850	0
2014	295,000	147,705	580,000	298,354	75,850	0
2015-2019	1,695,000	537,658	2,655,000	1,095,154	281,250	0
2020-2024	1,220,000	122,065	2,115,000	576,691	206,250	0
2025-2028	0	0	1,280,000	140,562	65,000	0
Totals	<u>\$4,530,000</u>	<u>\$1,513,673</u>	<u>\$8,865,000</u>	<u>\$3,533,048</u>	<u>\$931,750</u>	<u>\$0</u>

The County was approved by the Ohio Water Development Authority (OWDA) for a Water Pollution Control Loan in 2008 for the Village of Casstown sewer project. An amortization schedule for this loan has not been completed by OWDA because the project is not complete and the final value of the loan is indeterminate until the completion of the project.

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 \$2,070,000 at December 31, 2009 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.

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 14 - LONG-TERM LIABILITIES (Continued)

C. Conduit Debt (Continued)

As of December 31, 2009, 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, 2008, was \$42,120,000 at year end.

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, 2009 was \$2,739,755.

NOTE 15 - CAPITAL LEASES

The County is obligated under four leases accounted for as a capital lease. The cost of the leased assets (E-911 software/hardware 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 \$180,708.

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, 2009.

Year Ending December 31,	Capital Leases
2010	\$39,002
2011	25,826
2012	12,923
Minimum Lease Payments	77,751
Less: Amount representing interest at the County's incremental borrowing rate of interest	(3,015)
Present value of minimum lease payments	<u>\$74,736</u>

NOTE 16 - 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, 2009***

NOTE 16 - 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 2035 are estimated to be \$8,765,900. 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 \$196,370 in revenues in 2009 leaving the fund balance in the Super Cleanup Fund at \$73,944. 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, 2009***

NOTE 17 - RELATED PARTY TRANSACTIONS

During 2009, 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 \$215,907 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 \$535,951.

NOTE 18 - 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 19 - 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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 19 - 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 \$7,443,302. The claims liability of \$975,598 reported in the Hospitalization Fund at December 31, 2009 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 2008 and 2009 were as follows:

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2008	\$994,247	\$6,046,697	(\$6,168,805)	\$872,139
2009	872,139	7,668,552	(7,565,093)	975,598

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 20 – CONSTRUCTION COMMITMENTS

As of December 31, 2009, the County had the following construction commitments outstanding:

<u>Fund/Project</u>	<u>Remaining Construction Commitment</u>	<u>Expected Completion</u>
E-911 Radio Building	\$2,002,119	2010
Transit Building	154,317	2010
Various Sewer Projects	154,132	2010
Hobart Building	108,473	2010
E-911 Microwave Towers	14,696	2010

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS

A. Tri County Board of Recovery and Mental Health Services

The Tri County Board of Recovery 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 2009, the County contributed \$1,873,598 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, Matthew W. Gearhardt, 201 West Main Street, Troy, Ohio 45373-2363.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

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 Board of Development Disabilities 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 Boards of Development Disabilities. Payments to West Con are limited to the Supported Living funds of each participating county. During 2009, the County spent \$2,254,419 of the balance on deposit with West Con while receiving \$2,174,740. The balance at December 31, 2009 was \$522,589. Financial information can be obtained from Saul Bauer, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

NOTE 22 – SUBSEQUENT EVENT

On May 6, 2010 the Miami County Commissioners authorized the issuance of \$4,570,000 of federally taxable recovery zone economic development bonds. The bonds shall be sold to Fifth Third Securities at the price determined in the bond purchase agreement. These bonds will be used for the acquisition and installation of upgraded 911 radio system infrastructure and equipment.

*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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

Nonmajor Governmental Funds

Special Revenue Funds

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

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.

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.

Urban Mass Transportation Fund

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

(Continued)

Special Revenue Funds

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.

Commissary Fund

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

Court Security Grant Fund

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

(Continued)

Special Revenue Funds

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.

Debt Service Funds

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

General Obligation Debt Fund

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

Special Assessment Debt Fund

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

Capital Projects Funds

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

State Issue II Fund

To account for the financial resources received from State grant monies for capital projects. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Sewer System Improvement Fund

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

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

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 6,613,277	\$ 87,293	\$ 2,781,222	\$ 9,481,792
Investments	5,960,724	0	0	5,960,724
Receivables:				
Taxes	537,227	0	0	537,227
Accounts	134,557	0	0	134,557
Intergovernmental	3,656,093	0	0	3,656,093
Due from Other Funds	123,234	0	0	123,234
Prepaid Items	17,071	0	0	17,071
Total Assets	\$ 17,042,183	\$ 87,293	\$ 2,781,222	\$ 19,910,698
Liabilities:				
Accounts Payable	\$ 405,030	\$ 0	\$ 0	\$ 405,030
Accrued Wages and Benefits Payable	207,845	0	0	207,845
Intergovernmental Payable	5,723	0	0	5,723
Due to Other Funds	86,268	0	0	86,268
Interfund Loans Payable	57,531	0	0	57,531
Deferred Revenue	2,351,196	0	0	2,351,196
Accrued Interest Payable	421	0	0	421
General Obligation Notes Payable	306,000	0	0	306,000
Total Liabilities	3,420,014	0	0	3,420,014
Fund Balances:				
Reserved for Encumbrances	1,608,442	0	0	1,608,442
Reserved for Prepaid Items	17,071	0	0	17,071
Reserved for Debt Service	0	87,293	0	87,293
Undesignated/Unreserved in:				
Special Revenue Funds	11,996,656	0	0	11,996,656
Capital Projects Funds	0	0	2,781,222	2,781,222
Total Fund Balances	13,622,169	87,293	2,781,222	16,490,684
Total Liabilities and Fund Balances	\$ 17,042,183	\$ 87,293	\$ 2,781,222	\$ 19,910,698

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2009***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 2,350,617	\$ 0	\$ 0	\$ 2,350,617
Intergovernmental Revenues	8,662,029	0	592,175	9,254,204
Charges for Services	7,625,665	0	0	7,625,665
Licenses and Permits	50	0	0	50
Investment Earnings	976	0	0	976
Fines and Forfeitures	181,281	0	0	181,281
All Other Revenues	251,571	0	0	251,571
Total Revenue	19,072,189	0	592,175	19,664,364
Expenditures:				
Current:				
Public Safety	7,276,366	0	0	7,276,366
Health	303,094	0	0	303,094
Human Services	6,576,684	0	0	6,576,684
Conservation and Recreation	122,398	0	0	122,398
Public Works	1,679,795	0	0	1,679,795
General Government	3,050,118	0	0	3,050,118
Capital Outlay	0	0	592,401	592,401
Debt Service:				
Principal Retirement	19,320	465,000	0	484,320
Interest and Fiscal Charges	28,450	217,378	0	245,828
Total Expenditures	19,056,225	682,378	592,401	20,331,004
Excess (Deficiency) of Revenues Over Expenditures	15,964	(682,378)	(226)	(666,640)
Other Financing Sources (Uses):				
Transfers In	0	646,550	0	646,550
Transfers Out	(225,000)	0	(413,925)	(638,925)
Total Other Financing Sources (Uses)	(225,000)	646,550	(413,925)	7,625
Net Change in Fund Balance	(209,036)	(35,828)	(414,151)	(659,015)
Fund Balances at Beginning of Year	13,831,205	123,121	3,195,373	17,149,699
Fund Balances End of Year	\$ 13,622,169	\$ 87,293	\$ 2,781,222	\$ 16,490,684

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009**

	Child Support Enforcement Agency	Dog and Kennel	Shelter/ Domestic Violence	Youth Services Subsidy
Assets:				
Cash and Cash Equivalents	\$ 806,501	\$ 118,581	\$ 32,884	\$ 188,764
Investments	1,447,170	0	0	338,715
Receivables:				
Taxes	0	0	0	0
Accounts	32,166	0	1,184	0
Intergovernmental	0	2,181	90,731	171,824
Due from Other Funds	0	0	0	13,895
Prepaid Items	0	0	0	0
Total Assets	\$ 2,285,837	\$ 120,762	\$ 124,799	\$ 713,198
Liabilities:				
Accounts Payable	\$ 0	\$ 1,590	\$ 0	\$ 37,775
Accrued Wages and Benefits Payable	17,850	4,771	3,561	14,579
Intergovernmental Payable	0	1,973	0	0
Due to Other Funds	57,753	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	67,316	40,404
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
Total Liabilities	75,603	8,334	70,877	92,758
Fund Balances:				
Reserved for Encumbrances	17,411	1,151	7,529	197,275
Reserved for Prepaid Items	0	0	0	0
Undesignated/Unreserved	2,192,823	111,277	46,393	423,165
Total Fund Balances	2,210,234	112,428	53,922	620,440
Total Liabilities and Fund Balances	\$ 2,285,837	\$ 120,762	\$ 124,799	\$ 713,198

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009***

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy
\$ 1,010,794	\$ 91,827	\$ 494,484	\$ 432,151	\$ 8,880	\$ 58,706
1,813,752	0	0	0	0	0
390,244	0	0	0	0	115,763
0	0	0	0	0	0
21,871	27,511	0	0	41,102	8,002
57,820	0	0	0	0	0
8,128	1,028	0	0	0	0
<u>\$ 3,302,609</u>	<u>\$ 120,366</u>	<u>\$ 494,484</u>	<u>\$ 432,151</u>	<u>\$ 49,982</u>	<u>\$ 182,471</u>
\$ 5,690	\$ 3,200	\$ 0	\$ 7,525	\$ 0	\$ 0
32,216	8,250	2,721	10,729	1,755	0
0	0	0	0	0	0
3,042	0	0	0	0	0
0	0	0	0	9,026	0
0	0	0	0	20,551	123,765
0	0	0	0	0	0
0	0	0	0	0	0
<u>40,948</u>	<u>11,450</u>	<u>2,721</u>	<u>18,254</u>	<u>31,332</u>	<u>123,765</u>
84,785	9,909	1,650	88,734	0	726
8,128	1,028	0	0	0	0
<u>3,168,748</u>	<u>97,979</u>	<u>490,113</u>	<u>325,163</u>	<u>18,650</u>	<u>57,980</u>
<u>3,261,661</u>	<u>108,916</u>	<u>491,763</u>	<u>413,897</u>	<u>18,650</u>	<u>58,706</u>
<u>\$ 3,302,609</u>	<u>\$ 120,366</u>	<u>\$ 494,484</u>	<u>\$ 432,151</u>	<u>\$ 49,982</u>	<u>\$ 182,471</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009**

	Super Cleanup	Emergency Management Agency	Enforcement and Education	Juvenile Detention/ Rehabilitation Center
Assets:				
Cash and Cash Equivalents	\$ 349,145	\$ 46,621	\$ 54,153	\$ 422,764
Investments	0	0	0	758,598
Receivables:				
Taxes	31,220	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	236,463	0	1,048,419
Due from Other Funds	0	0	0	30,751
Prepaid Items	0	0	0	6,040
Total Assets	<u>\$ 380,365</u>	<u>\$ 283,084</u>	<u>\$ 54,153</u>	<u>\$ 2,266,572</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 15,435	\$ 2,254	\$ 23,924
Accrued Wages and Benefits Payable	0	2,003	0	58,510
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	1,468	0	11,332
Interfund Loans Payable	0	32,851	5,299	0
Deferred Revenue	0	192,416	0	308,610
Accrued Interest Payable	421	0	0	0
General Obligation Notes Payable	306,000	0	0	0
Total Liabilities	<u>306,421</u>	<u>244,173</u>	<u>7,553</u>	<u>402,376</u>
Fund Balances:				
Reserved for Encumbrances	349,987	132,166	3	145,818
Reserved for Prepaid Items	0	0	0	6,040
Undesignated/Unreserved	(276,043)	(93,255)	46,597	1,712,338
Total Fund Balances	<u>73,944</u>	<u>38,911</u>	<u>46,600</u>	<u>1,864,196</u>
Total Liabilities and Fund Balances	<u>\$ 380,365</u>	<u>\$ 283,084</u>	<u>\$ 54,153</u>	<u>\$ 2,266,572</u>

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009**

County Probation Services	Recycle Grant	Urban Mass Transportation	Children's Services Board	Legal Research	One-Stop Shop
\$ 20,256	\$ 29,290	\$ 190,185	\$ 481,985	\$ 120,689	\$ 141,605
0	0	341,266	864,867	0	0
0	0	0	0	0	0
0	0	0	16,682	6,762	37,420
25,384	0	1,333,056	585,953	0	0
0	0	20,768	0	0	0
0	0	0	1,875	0	0
<u>\$ 45,640</u>	<u>\$ 29,290</u>	<u>\$ 1,885,275</u>	<u>\$ 1,951,362</u>	<u>\$ 127,451</u>	<u>\$ 179,025</u>
\$ 5,961	\$ 0	\$ 122,897	\$ 132,363	\$ 2,287	\$ 18,172
4,290	116	0	31,288	758	6,660
0	0	2,270	0	0	0
0	0	9,844	2,829	0	0
1,143	0	0	0	0	0
12,692	0	1,329,770	228,799	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>24,086</u>	<u>116</u>	<u>1,464,781</u>	<u>395,279</u>	<u>3,045</u>	<u>24,832</u>
4,061	1,423	332,564	103,349	375	0
0	0	0	1,875	0	0
<u>17,493</u>	<u>27,751</u>	<u>87,930</u>	<u>1,450,859</u>	<u>124,031</u>	<u>154,193</u>
<u>21,554</u>	<u>29,174</u>	<u>420,494</u>	<u>1,556,083</u>	<u>124,406</u>	<u>154,193</u>
<u>\$ 45,640</u>	<u>\$ 29,290</u>	<u>\$ 1,885,275</u>	<u>\$ 1,951,362</u>	<u>\$ 127,451</u>	<u>\$ 179,025</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009**

	Law Enforcement	County Recorder Equipment	Court Computerization	Dispute Resolution
Assets:				
Cash and Cash Equivalents	\$ 140,129	\$ 214,518	\$ 220,885	\$ 101,464
Investments	0	0	396,356	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	19,094	6,018
Intergovernmental	35,544	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 175,673</u>	<u>\$ 214,518</u>	<u>\$ 636,335</u>	<u>\$ 107,482</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 6,040	\$ 1,147
Accrued Wages and Benefits Payable	0	0	2,879	3,434
Intergovernmental Payable	1,480	0	0	0
Due to Other Funds	0	0	0	0
Interfund Loans Payable	9,212	0	0	0
Deferred Revenue	26,873	0	0	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
Total Liabilities	<u>37,565</u>	<u>0</u>	<u>8,919</u>	<u>4,581</u>
Fund Balances:				
Reserved for Encumbrances	1,236	20,376	15,220	13,779
Reserved for Prepaid Items	0	0	0	0
Undesignated/Unreserved	136,872	194,142	612,196	89,122
Total Fund Balances	<u>138,108</u>	<u>214,518</u>	<u>627,416</u>	<u>102,901</u>
Total Liabilities and Fund Balances	<u>\$ 175,673</u>	<u>\$ 214,518</u>	<u>\$ 636,335</u>	<u>\$ 107,482</u>

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009***

Commissary	Court Security Grant	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution
\$ 143,486	\$ 4,015	\$ 171,264	\$ 472,973	\$ 1,567	\$ 5,459
0	0	0	0	0	0
0	0	0	0	0	0
0	1,573	0	13,658	0	0
0	0	28,052	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 143,486</u>	<u>\$ 5,588</u>	<u>\$ 199,316</u>	<u>\$ 486,631</u>	<u>\$ 1,567</u>	<u>\$ 5,459</u>
\$ 1,036	\$ 0	\$ 10,284	\$ 7,450	\$ 0	\$ 0
0	282	0	1,193	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,036</u>	<u>282</u>	<u>10,284</u>	<u>8,643</u>	<u>0</u>	<u>0</u>
10,519	0	58,059	4,436	0	5,650
0	0	0	0	0	0
<u>131,931</u>	<u>5,306</u>	<u>130,973</u>	<u>473,552</u>	<u>1,567</u>	<u>(191)</u>
<u>142,450</u>	<u>5,306</u>	<u>189,032</u>	<u>477,988</u>	<u>1,567</u>	<u>5,459</u>
<u>\$ 143,486</u>	<u>\$ 5,588</u>	<u>\$ 199,316</u>	<u>\$ 486,631</u>	<u>\$ 1,567</u>	<u>\$ 5,459</u>

(Continued)

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009***

	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
Assets:			
Cash and Cash Equivalents	\$ 31,719	\$ 5,533	\$ 6,613,277
Investments	0	0	5,960,724
Receivables:			
Taxes	0	0	537,227
Accounts	0	0	134,557
Intergovernmental	0	0	3,656,093
Due from Other Funds	0	0	123,234
Prepaid Items	0	0	17,071
Total Assets	<u>\$ 31,719</u>	<u>\$ 5,533</u>	<u>\$ 17,042,183</u>
Liabilities:			
Accounts Payable	\$ 0	\$ 0	\$ 405,030
Accrued Wages and Benefits Payable	0	0	207,845
Intergovernmental Payable	0	0	5,723
Due to Other Funds	0	0	86,268
Interfund Loans Payable	0	0	57,531
Deferred Revenue	0	0	2,351,196
Accrued Interest Payable	0	0	421
General Obligation Notes Payable	0	0	306,000
Total Liabilities	<u>0</u>	<u>0</u>	<u>3,420,014</u>
Fund Balances:			
Reserved for Encumbrances	251	0	1,608,442
Reserved for Prepaid Items	0	0	17,071
Undesignated/Unreserved	31,468	5,533	11,996,656
Total Fund Balances	<u>31,719</u>	<u>5,533</u>	<u>13,622,169</u>
Total Liabilities and Fund Balances	<u>\$ 31,719</u>	<u>\$ 5,533</u>	<u>\$ 17,042,183</u>



MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009***

	Child Support Enforcement <u>Agency</u>	<u>Dog and Kennel</u>	Shelter/ Domestic Violence <u>Violence</u>	Youth Services Subsidy <u>Subsidy</u>
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,372,018	0	183,974	336,644
Charges for Services	349,518	266,240	0	750,257
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	21,390	0	11,136
All Other Revenue	25,697	0	0	2,053
Total Revenue	<u>1,747,233</u>	<u>287,630</u>	<u>183,974</u>	<u>1,100,090</u>
Expenditures:				
Current:				
Public Safety	0	0	0	418,722
Health	0	303,094	0	0
Human Services	1,551,952	0	180,714	763,861
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
Total Expenditures	<u>1,551,952</u>	<u>303,094</u>	<u>180,714</u>	<u>1,182,583</u>
Excess (Deficiency) of Revenues Over Expenditures	195,281	(15,464)	3,260	(82,493)
Other Financing Sources (Uses):				
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	195,281	(15,464)	3,260	(82,493)
Fund Balances at Beginning of Year	2,014,953	127,892	50,662	702,933
Fund Balances End of Year	<u>\$ 2,210,234</u>	<u>\$ 112,428</u>	<u>\$ 53,922</u>	<u>\$ 620,440</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009***

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy
\$ 2,041,728	\$ 0	\$ 0	\$ 0	\$ 0	\$ 112,519
74,838	343,130	0	0	80,291	19,436
389,087	65,914	147,682	548,402	0	0
0	0	0	50	0	0
0	0	0	0	0	0
0	0	0	100	0	0
0	90	1,343	0	0	0
<u>2,505,653</u>	<u>409,134</u>	<u>149,025</u>	<u>548,552</u>	<u>80,291</u>	<u>131,955</u>
2,263,309	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	122,398
0	0	0	0	0	0
0	407,861	111,445	828,235	88,177	0
19,320	0	0	0	0	0
28,334	0	0	0	0	0
<u>2,310,963</u>	<u>407,861</u>	<u>111,445</u>	<u>828,235</u>	<u>88,177</u>	<u>122,398</u>
194,690	1,273	37,580	(279,683)	(7,886)	9,557
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
194,690	1,273	37,580	(279,683)	(7,886)	9,557
3,066,971	107,643	454,183	693,580	26,536	49,149
<u>\$ 3,261,661</u>	<u>\$ 108,916</u>	<u>\$ 491,763</u>	<u>\$ 413,897</u>	<u>\$ 18,650</u>	<u>\$ 58,706</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, 2009***

	Super Cleanup	Emergency Management Agency	Enforcement and Education	Juvenile Detention/ Rehabilitation Center
Revenues:				
Taxes	\$ 196,370	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	267,991	36,564	1,601,168
Charges for Services	0	0	0	2,295,958
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	13,743	0
All Other Revenue	0	0	0	6,066
Total Revenue	<u>196,370</u>	<u>267,991</u>	<u>50,307</u>	<u>3,903,192</u>
Expenditures:				
Current:				
Public Safety	0	332,344	12,374	3,845,976
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	202,442	0	0	0
General Government	0	0	28,915	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	116	0	0	0
Total Expenditures	<u>202,558</u>	<u>332,344</u>	<u>41,289</u>	<u>3,845,976</u>
Excess (Deficiency) of Revenues Over Expenditures	(6,188)	(64,353)	9,018	57,216
Other Financing Sources (Uses):				
Transfers Out	0	0	0	(225,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(225,000)</u>
Net Change in Fund Balance	(6,188)	(64,353)	9,018	(167,784)
Fund Balances at Beginning of Year	<u>80,132</u>	<u>103,264</u>	<u>37,582</u>	<u>2,031,980</u>
Fund Balances End of Year	<u>\$ 73,944</u>	<u>\$ 38,911</u>	<u>\$ 46,600</u>	<u>\$ 1,864,196</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009***

County Probation Services	Recycle Grant	Urban Mass Transportation	Children's Services Board	Legal Research	One-Stop Shop
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
52,680	20,000	914,462	3,020,742	0	0
287,903	0	306,471	1,037,247	7,056	480,106
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	9,372	0
0	0	8,000	56,313	89,982	564
<u>340,583</u>	<u>20,000</u>	<u>1,228,933</u>	<u>4,114,302</u>	<u>106,410</u>	<u>480,670</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	4,063,606	0	0
0	0	0	0	0	0
0	0	1,477,353	0	0	0
348,378	11,539	0	0	9,549	518,647
0	0	0	0	0	0
0	0	0	0	0	0
<u>348,378</u>	<u>11,539</u>	<u>1,477,353</u>	<u>4,063,606</u>	<u>9,549</u>	<u>518,647</u>
(7,795)	8,461	(248,420)	50,696	96,861	(37,977)
0	0	0	0	0	0
0	0	0	0	0	0
(7,795)	8,461	(248,420)	50,696	96,861	(37,977)
29,349	20,713	668,914	1,505,387	27,545	192,170
<u>\$ 21,554</u>	<u>\$ 29,174</u>	<u>\$ 420,494</u>	<u>\$ 1,556,083</u>	<u>\$ 124,406</u>	<u>\$ 154,193</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, 2009***

	Law Enforcement	County Recorder Equipment	Court Computerization	Dispute Resolution
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	56,676	0	0	85,300
Charges for Services	38,730	34,982	284,201	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	7,378	0	0	112,574
All Other Revenue	0	0	55	0
Total Revenue	<u>102,784</u>	<u>34,982</u>	<u>284,256</u>	<u>197,874</u>
Expenditures:				
Current:				
Public Safety	68,484	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	61,683	264,322	205,552
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>68,484</u>	<u>61,683</u>	<u>264,322</u>	<u>205,552</u>
Excess (Deficiency) of Revenues Over Expenditures	34,300	(26,701)	19,934	(7,678)
Other Financing Sources (Uses):				
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	34,300	(26,701)	19,934	(7,678)
Fund Balances at Beginning of Year	103,808	241,219	607,482	110,579
Fund Balances End of Year	<u>\$ 138,108</u>	<u>\$ 214,518</u>	<u>\$ 627,416</u>	<u>\$ 102,901</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009***

Commissary	Court Security Grant	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	196,115	0	0	0
175,891	0	0	160,020	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	5,588	0	0	0	0
0	0	0	248	0	61,092
<u>175,891</u>	<u>5,588</u>	<u>196,115</u>	<u>160,268</u>	<u>0</u>	<u>61,092</u>
155,874	0	175,203	0	0	0
0	0	0	0	0	0
0	0	15,274	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	282	0	106,504	0	59,029
0	0	0	0	0	0
0	0	0	0	0	0
<u>155,874</u>	<u>282</u>	<u>190,477</u>	<u>106,504</u>	<u>0</u>	<u>59,029</u>
20,017	5,306	5,638	53,764	0	2,063
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20,017	5,306	5,638	53,764	0	2,063
122,433	0	183,394	424,224	1,567	3,396
<u>\$ 142,450</u>	<u>\$ 5,306</u>	<u>\$ 189,032</u>	<u>\$ 477,988</u>	<u>\$ 1,567</u>	<u>\$ 5,459</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, 2009***

	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
Revenues:			
Taxes	\$ 0	\$ 0	\$ 2,350,617
Intergovernmental Revenues	0	0	8,662,029
Charges for Services	0	0	7,625,665
Licenses and Permits	0	0	50
Investment Earnings	976	0	976
Fines and Forfeitures	0	0	181,281
All Other Revenue	0	68	251,571
Total Revenue	<u>976</u>	<u>68</u>	<u>19,072,189</u>
Expenditures:			
Current:			
Public Safety	0	4,080	7,276,366
Health	0	0	303,094
Human Services	1,277	0	6,576,684
Conservation and Recreation	0	0	122,398
Public Works	0	0	1,679,795
General Government	0	0	3,050,118
Debt Service:			
Principal Retirement	0	0	19,320
Interest and Fiscal Charges	0	0	28,450
Total Expenditures	<u>1,277</u>	<u>4,080</u>	<u>19,056,225</u>
Excess (Deficiency) of Revenues Over Expenditures	(301)	(4,012)	15,964
Other Financing Sources (Uses):			
Transfers Out	0	0	(225,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(225,000)</u>
Net Change in Fund Balance	(301)	(4,012)	(209,036)
Fund Balances at Beginning of Year	32,020	9,545	13,831,205
Fund Balances End of Year	<u>\$ 31,719</u>	<u>\$ 5,533</u>	<u>\$ 13,622,169</u>



MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2009**

	<u>General Obligation Debt</u>	<u>Special Assessment Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:			
Cash and Cash Equivalents	\$ 84,564	\$ 2,729	\$ 87,293
Total Assets	<u>\$ 84,564</u>	<u>\$ 2,729</u>	<u>\$ 87,293</u>
Liabilities:			
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:			
Reserved for Debt Service	<u>84,564</u>	<u>2,729</u>	<u>87,293</u>
Total Fund Balances	<u>84,564</u>	<u>2,729</u>	<u>87,293</u>
Total Liabilities and Fund Balances	<u>\$ 84,564</u>	<u>\$ 2,729</u>	<u>\$ 87,293</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2009***

	<u>General Obligation Debt</u>	<u>Special Assessment Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
Revenues:			
Total Revenue	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Debt Service:			
Principal Retirement	465,000	0	465,000
Interest and Fiscal Charges	217,378	0	217,378
Total Expenditures	<u>682,378</u>	<u>0</u>	<u>682,378</u>
Excess (Deficiency) of Revenues Over Expenditures	(682,378)	0	(682,378)
Other Financing Sources (Uses):			
Transfers In	646,550	0	646,550
Total Other Financing Sources (Uses)	<u>646,550</u>	<u>0</u>	<u>646,550</u>
Net Change in Fund Balance	(35,828)	0	(35,828)
Fund Balances at Beginning of Year	120,392	2,729	123,121
Fund Balances End of Year	<u>\$ 84,564</u>	<u>\$ 2,729</u>	<u>\$ 87,293</u>

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009***

	<u>Sewer System Improvement</u>	<u>Health Care Improvement</u>	<u>E-911 Facility Construction</u>	<u>Total Nonmajor Capital Projects Funds</u>
Assets:				
Cash and Cash Equivalents	\$ 5,394	\$ 2,773,731	\$ 2,097	\$ 2,781,222
Total Assets	<u>\$ 5,394</u>	<u>\$ 2,773,731</u>	<u>\$ 2,097</u>	<u>\$ 2,781,222</u>
Liabilities:				
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:				
Undesignated/Unreserved	<u>5,394</u>	<u>2,773,731</u>	<u>2,097</u>	<u>2,781,222</u>
Total Fund Balances	<u>5,394</u>	<u>2,773,731</u>	<u>2,097</u>	<u>2,781,222</u>
Total Liabilities and Fund Balances	<u>\$ 5,394</u>	<u>\$ 2,773,731</u>	<u>\$ 2,097</u>	<u>\$ 2,781,222</u>



MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009***

	<u>State Issue II</u>	<u>Sewer System Improvement</u>	<u>Health Care Improvement</u>	<u>E-911 Facility Construction</u>
Revenues:				
Intergovernmental Revenues	\$ 592,175	\$ 0	\$ 0	\$ 0
Total Revenue	<u>592,175</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Capital Outlay	592,175	0	0	0
Total Expenditures	<u>592,175</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	0	0	0	0
Other Financing Sources (Uses):				
Transfers Out	0	0	(413,925)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(413,925)</u>	<u>0</u>
Net Change in Fund Balance	0	0	(413,925)	0
Fund Balances at Beginning of Year	<u>0</u>	<u>5,394</u>	<u>3,187,656</u>	<u>2,097</u>
Fund Balances End of Year	<u>\$ 0</u>	<u>\$ 5,394</u>	<u>\$ 2,773,731</u>	<u>\$ 2,097</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009***

<u>Ditch Construction</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 0	\$ 592,175
<u>0</u>	<u>592,175</u>
226	592,401
<u>226</u>	<u>592,401</u>
(226)	(226)
0	(413,925)
<u>0</u>	<u>(413,925)</u>
(226)	(414,151)
<u>226</u>	<u>3,195,373</u>
<u>\$ 0</u>	<u>\$ 2,781,222</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, 2009***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 12,248,612	\$ 12,248,612	\$ 12,225,570	\$ (23,042)
Intergovernmental Revenues	3,130,695	3,130,695	3,041,444	(89,251)
Charges for Services	3,185,024	3,185,024	3,845,241	660,217
Licenses and Permits	960,500	960,500	619,264	(341,236)
Investment Earnings	1,500,000	1,500,000	1,372,888	(127,112)
Fines and Forfeitures	1,121,000	1,121,000	1,286,999	165,999
All Other Revenues	309,501	309,501	370,174	60,673
Total Revenues	22,455,332	22,455,332	22,761,580	306,248
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services	8,033,715	8,009,384	7,847,340	162,044
Materials and Supplies	984,709	946,809	704,747	242,062
Contractual Services	1,165,343	1,231,638	1,083,804	147,834
Other Expenditures	400	1,400	1,039	361
Capital Outlay	268,636	263,572	244,595	18,977
Total Sheriff	10,452,803	10,452,803	9,881,525	571,278
Coroner:				
Personal Services	66,485	66,485	59,048	7,437
Travel and Transportation	100	100	0	100
Materials and Supplies	481	739	454	285
Contractual Services	102,442	102,183	94,098	8,085
Capital Outlay	500	500	0	500
Total Coroner	170,008	170,007	153,600	16,407
Adult Probation:				
Personal Services	129,396	131,780	105,428	26,352
Travel and Transportation	500	500	0	500
Materials and Supplies	8,390	8,390	1,653	6,737
Contractual Services	40,864	40,864	27,684	13,180
Total Adult Probation	179,150	181,534	134,765	46,769

(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, 2009***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	445,399	456,694	436,889	19,805
Travel and Transportation	8,200	6,700	2,761	3,939
Materials and Supplies	5,992	5,992	3,687	2,305
Contractual Services	399,427	401,427	359,370	42,057
Total Juvenile Probation	<u>859,018</u>	<u>870,813</u>	<u>802,707</u>	<u>68,106</u>
Emergency Management:				
Personal Services	45,551	46,891	41,255	5,636
Contractual Services	33,634	33,634	33,634	0
Total Emergency Management	<u>79,185</u>	<u>80,525</u>	<u>74,889</u>	<u>5,636</u>
Building Regulations:				
Personal Services	771,764	771,797	722,792	49,005
Materials and Supplies	26,992	28,234	16,407	11,827
Contractual Services	119,330	117,376	68,298	49,078
Other Expenditures	2,000	2,735	2,687	48
Capital Outlay	3,500	3,444	0	3,444
Total Building Regulations	<u>923,586</u>	<u>923,586</u>	<u>810,184</u>	<u>113,402</u>
Total Public Safety	<u>12,663,750</u>	<u>12,679,268</u>	<u>11,857,670</u>	<u>821,598</u>
Health:				
Vital Statistics:				
Contractual Services	2,500	2,500	1,473	1,027
Total Vital Statistics	<u>2,500</u>	<u>2,500</u>	<u>1,473</u>	<u>1,027</u>
Children with Medical Handicaps:				
Contractual Services	227,085	227,085	171,752	55,333
Total Children with Medical Handicaps	<u>227,085</u>	<u>227,085</u>	<u>171,752</u>	<u>55,333</u>
TB Patients:				
Materials and Supplies	2,202	2,202	1,431	771
Contractual Services	4,051	4,051	3,792	259
Total TB Patients	<u>6,253</u>	<u>6,253</u>	<u>5,223</u>	<u>1,030</u>
Total Health	<u>235,838</u>	<u>235,838</u>	<u>178,448</u>	<u>57,390</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, 2009***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Human Services:				
Victim Witness:				
Contractual Services	85,288	89,315	89,315	0
Total Victim Witness	<u>85,288</u>	<u>89,315</u>	<u>89,315</u>	<u>0</u>
County Home:				
Materials and Supplies	9,000	10,334	10,208	126
Contractual Services	220	220	220	0
Total County Home	<u>9,220</u>	<u>10,554</u>	<u>10,428</u>	<u>126</u>
Children's Services:				
Contractual Services	1,123,000	1,123,000	1,123,000	0
Total Children's Services	<u>1,123,000</u>	<u>1,123,000</u>	<u>1,123,000</u>	<u>0</u>
Soldiers' Relief:				
Personal Services	213,844	219,599	212,624	6,975
Travel and Transportation	8,387	8,387	5,990	2,397
Materials and Supplies	1,920	2,853	1,054	1,799
Contractual Services	452,131	456,561	455,149	1,412
Total Soldiers' Relief	<u>676,282</u>	<u>687,400</u>	<u>674,817</u>	<u>12,583</u>
Veterans' Services:				
Materials and Supplies	14,034	8,701	7,748	953
Contractual Services	30,900	30,870	26,033	4,837
Total Veterans' Services	<u>44,934</u>	<u>39,571</u>	<u>33,781</u>	<u>5,790</u>
Public Assistance:				
Contractual Services	255,000	255,000	255,000	0
Total Public Assistance	<u>255,000</u>	<u>255,000</u>	<u>255,000</u>	<u>0</u>
Total Human Services	<u>2,193,724</u>	<u>2,204,840</u>	<u>2,186,341</u>	<u>18,499</u>
Conservation and Recreation:				
Agriculture:				
Contractual Services	482,159	482,715	482,715	0
Total Agriculture	<u>482,159</u>	<u>482,715</u>	<u>482,715</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, 2009***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Neal Farm:				
Materials and Supplies	6,286	7,876	4,590	3,286
Total Neal Farm	6,286	7,876	4,590	3,286
Total Conservation and Recreation	488,445	490,591	487,305	3,286
Public Works:				
Transit System:				
Personal Services	146,250	195,642	184,083	11,559
Contractual Services	170,000	170,000	170,000	0
Total Public Works	316,250	365,642	354,083	11,559
General Government:				
Commissioners:				
Personal Services	656,948	679,991	663,789	16,202
Travel and Transportation	12,908	4,408	2,662	1,746
Materials and Supplies	4,656	4,656	4,011	645
Contractual Services	171,161	169,418	102,420	66,998
Total Commissioners	845,673	858,473	772,882	85,591
Auditor:				
Personal Services	693,762	707,060	645,529	61,531
Travel and Transportation	2,050	2,050	854	1,196
Materials and Supplies	23,916	23,916	21,092	2,824
Contractual Services	115,936	115,936	94,135	21,801
Other Expenditures	998	998	95	903
Total Auditor	836,662	849,960	761,705	88,255
Treasurer:				
Personal Services	204,968	207,850	195,308	12,542
Travel and Transportation	1,500	1,500	1,034	466
Materials and Supplies	9,810	9,810	7,000	2,810
Contractual Services	24,450	24,450	20,960	3,490
Total Treasurer	240,728	243,610	224,302	19,308

(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, 2009***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Prosecutor:				
Personal Services	852,305	874,522	845,478	29,044
Travel and Transportation	17,044	11,844	5,142	6,702
Materials and Supplies	7,933	7,933	5,000	2,933
Contractual Services	151,852	154,834	88,766	66,068
Total Prosecutor	<u>1,029,134</u>	<u>1,049,133</u>	<u>944,386</u>	<u>104,747</u>
Planning:				
Personal Services	106,885	114,975	114,412	563
Travel and Transportation	3,500	3,500	1,396	2,104
Materials and Supplies	3,721	2,495	775	1,720
Contractual Services	31,924	11,924	6,671	5,253
Other Expenditures	300	300	0	300
Capital Outlay	2,000	2,000	1,158	842
Total Planning	<u>148,330</u>	<u>135,194</u>	<u>124,412</u>	<u>10,782</u>
Data Processing:				
Personal Services	117,885	121,058	116,846	4,212
Travel and Transportation	100	100	0	100
Materials and Supplies	57,079	67,079	62,193	4,886
Contractual Services	80,705	70,705	71,450	(745)
Capital Outlay	2,000	2,000	0	2,000
Total Data Processing	<u>257,769</u>	<u>260,942</u>	<u>250,489</u>	<u>10,453</u>
Purchasing:				
Personal Services	18,307	18,307	14,438	3,869
Materials and Supplies	73,010	78,010	61,590	16,420
Contractual Services	216,437	211,437	195,442	15,995
Capital Outlay	26,267	26,267	23,895	2,372
Total Purchasing	<u>334,021</u>	<u>334,021</u>	<u>295,365</u>	<u>38,656</u>
Poll Workers:				
Personal Services	75,900	63,374	57,329	6,045
Total Poll Workers	<u>75,900</u>	<u>63,374</u>	<u>57,329</u>	<u>6,045</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, 2009***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Elections:				
Personal Services	258,906	272,927	263,360	9,567
Travel and Transportation	5,086	5,708	5,618	90
Materials and Supplies	56,500	61,163	53,478	7,685
Contractual Services	80,091	82,606	71,681	10,925
Capital Outlay	4,000	0	0	0
Total Elections	<u>404,583</u>	<u>422,404</u>	<u>394,137</u>	<u>28,267</u>
Recorder:				
Personal Services	315,760	322,455	285,098	37,357
Travel and Transportation	1,174	1,174	555	619
Materials and Supplies	9,020	7,101	3,151	3,950
Contractual Services	2,357	2,359	2,359	0
Other Expenditures	0	45	19	26
Total Recorder	<u>328,311</u>	<u>333,134</u>	<u>291,182</u>	<u>41,952</u>
Microfilm:				
Personal Services	46,056	47,078	44,618	2,460
Material and Supplies	19,625	19,625	6,677	12,948
Contractual Services	5,964	5,964	421	5,543
Total Microfilm	<u>71,645</u>	<u>72,667</u>	<u>51,716</u>	<u>20,951</u>
Copiers:				
Materials and Supplies	35,682	35,682	34,513	1,169
Contractual Services	154,148	154,148	123,741	30,407
Total Copiers	<u>189,830</u>	<u>189,830</u>	<u>158,254</u>	<u>31,576</u>
Zoning:				
Personal Services	64,261	60,362	39,466	20,896
Travel and Transportation	500	500	0	500
Materials and Supplies	4,000	4,000	4,000	0
Contractual Services	17,200	17,200	5,931	11,269
Other Expenditures	800	800	0	800
Total Zoning	<u>86,761</u>	<u>82,862</u>	<u>49,397</u>	<u>33,465</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, 2009***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Economic Development:				
Personal Services	171,404	180,676	177,950	2,726
Travel and Transportation	3,251	3,251	1,188	2,063
Materials and Supplies	1,500	1,500	192	1,308
Contractual Services	68,365	67,859	36,974	30,885
Capital Outlay	2,500	2,500	0	2,500
Total Economic Development	<u>247,020</u>	<u>255,786</u>	<u>216,304</u>	<u>39,482</u>
Maintenance and Operations:				
Personal Services	650,935	652,784	652,675	109
Travel and Transportation	2,000	472	0	472
Materials and Supplies	139,335	169,835	160,748	9,087
Contractual Services	1,162,789	1,079,117	1,050,954	28,163
Capital Outlay	1,000	6,038	4,000	2,038
Total Maintenance and Operations	<u>1,956,059</u>	<u>1,908,246</u>	<u>1,868,377</u>	<u>39,869</u>
Safety and Risk Management:				
Personal Services	5,171	5,171	0	5,171
Materials and Supplies	1,350	1,350	0	1,350
Total Safety and Risk Management	<u>6,521</u>	<u>6,521</u>	<u>0</u>	<u>6,521</u>
Annexations:				
Other Expenditures	0	75	75	0
Total Annexations	<u>0</u>	<u>75</u>	<u>75</u>	<u>0</u>
Emergency Disaster:				
Materials and Supplies	241	241	0	241
Total Emergency Disaster	<u>241</u>	<u>241</u>	<u>0</u>	<u>241</u>
Contingencies:				
Contractual Services	100,000	126	126	0
Total Contingencies	<u>100,000</u>	<u>126</u>	<u>126</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, 2009***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Administration:				
Personal Services	5,000	0	0	0
Contractual Services	449,266	419,610	412,511	7,099
Other Expenditures	30,884	13,936	5,552	8,384
Total Administration	<u>485,150</u>	<u>433,546</u>	<u>418,063</u>	<u>15,483</u>
Bureau of Inspection:				
Contractual Services	75,000	78,046	78,046	0
Total Bureau of Inspection	<u>75,000</u>	<u>78,046</u>	<u>78,046</u>	<u>0</u>
Family Coach Program:				
Personal Services	22,598	22,598	18,455	4,143
Travel and Transportation	1,114	1,114	275	839
Total Family Coach Program	<u>23,712</u>	<u>23,712</u>	<u>18,730</u>	<u>4,982</u>
Law Library:				
Personal Services	45,016	46,272	44,024	2,248
Total Law Library	<u>45,016</u>	<u>46,272</u>	<u>44,024</u>	<u>2,248</u>
Court of Appeals:				
Contractual Services	27,500	27,500	27,500	0
Total Court of Appeals	<u>27,500</u>	<u>27,500</u>	<u>27,500</u>	<u>0</u>
Common Pleas Court:				
Personal Services	277,745	284,491	264,598	19,893
Travel and Transportation	300	300	21	279
Materials and Supplies	10,672	10,672	4,499	6,173
Contractual Services	259,816	259,816	92,367	167,449
Total Common Pleas Court	<u>548,533</u>	<u>555,279</u>	<u>361,485</u>	<u>193,794</u>
Probate Court:				
Personal Services	266,158	271,772	231,792	39,980
Travel and Transportation	4,000	4,000	3,244	756
Materials and Supplies	9,510	9,510	4,162	5,348
Contractual Services	44,410	44,410	27,277	17,133
Total Probate Court	<u>324,078</u>	<u>329,692</u>	<u>266,475</u>	<u>63,217</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, 2009***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Municipal Court:				
Personal Services	1,739,656	1,789,866	1,687,080	102,786
Travel and Transportation	15,100	15,100	5,056	10,044
Materials and Supplies	129,111	126,966	100,348	26,618
Contractual Services	288,347	289,147	228,490	60,657
Other Expenditures	1,000	1,200	20	1,180
Capital Outlay	6,000	6,000	0	6,000
Total Municipal Court	<u>2,179,214</u>	<u>2,228,279</u>	<u>2,020,994</u>	<u>207,285</u>
Jury Commission:				
Personal Services	64,838	66,548	57,521	9,027
Materials and Supplies	2,173	2,173	1,140	1,033
Total Jury Commission	<u>67,011</u>	<u>68,721</u>	<u>58,661</u>	<u>10,060</u>
Juvenile Court:				
Personal Services	619,243	634,904	606,158	28,746
Travel and Transportation	3,500	3,500	3,121	379
Materials and Supplies	19,699	19,527	13,789	5,738
Contractual Services	585,304	585,476	538,072	47,404
Total Juvenile Court	<u>1,227,746</u>	<u>1,243,407</u>	<u>1,161,140</u>	<u>82,267</u>
Municipal Court Prosecutor:				
Contractual Services	120,000	120,000	120,000	0
Total Municipal Court Prosecutor	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>0</u>
Clerk of Courts:				
Personal Services	450,364	458,714	409,966	48,748
Materials and Supplies	4,760	4,760	2,220	2,540
Contractual Services	36,120	36,970	29,973	6,997
Total Clerk of Courts	<u>491,244</u>	<u>500,444</u>	<u>442,159</u>	<u>58,285</u>
Common Pleas Magistrate:				
Personal Services	292,742	301,573	299,590	1,983
Travel and Transportation	200	200	0	200
Materials and Supplies	5,206	5,206	1,420	3,786
Contractual Services	19,313	19,313	3,818	15,495
Total Common Pleas Magistrate	<u>317,461</u>	<u>326,292</u>	<u>304,828</u>	<u>21,464</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, 2009***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Public Defender:				
Contractual Services	180,000	180,000	180,000	0
Total Public Defender	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>0</u>
Dispute Resolution:				
Contractual Services	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	239,259	239,259	206,850	32,409
Materials and Supplies	3,606	3,606	3,001	605
Contractual Services	4,841	4,841	4,640	201
Total Engineer	<u>247,706</u>	<u>247,706</u>	<u>214,491</u>	<u>33,215</u>
Total General Government	<u>13,603,859</u>	<u>13,560,795</u>	<u>12,262,334</u>	<u>1,298,461</u>
Total Expenditures	<u>29,501,866</u>	<u>29,536,974</u>	<u>27,326,181</u>	<u>2,210,793</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,046,534)	(7,081,642)	(4,564,601)	2,517,041
Other Financing Sources (Uses):				
Transfers Out	0	(337,625)	(337,625)	0
Advances In	200,000	200,000	74,921	(125,079)
Advances Out	0	(244,425)	(244,109)	316
Total Other Financing Sources (Uses)	<u>200,000</u>	<u>(382,050)</u>	<u>(506,813)</u>	<u>(124,763)</u>
Net Change in Fund Balance	(6,846,534)	(7,463,692)	(5,071,414)	2,392,278
Fund Balance at Beginning of Year	12,352,912	12,352,912	12,352,912	0
Prior Year Encumbrances	721,092	721,092	721,092	0
Fund Balance at End of Year	<u>\$ 6,227,470</u>	<u>\$ 5,610,312</u>	<u>\$ 8,002,590</u>	<u>\$ 2,392,278</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, 2009***

MOTOR VEHICLE AND GASOLINE TAX FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 777,600	\$ 777,600	\$ 776,355	\$ (1,245)
Intergovernmental Revenues	5,302,015	6,169,428	6,176,967	7,539
Charges for Services	370,400	400,821	383,124	(17,697)
Investment Earnings	100,000	100,000	7,786	(92,214)
Fines and Forfeitures	94,000	94,000	73,667	(20,333)
All Other Revenues	229,500	406,240	415,157	8,917
Total Revenues	6,873,515	7,948,089	7,833,056	(115,033)
Expenditures:				
Public Works:				
Engineering:				
Personal Services	1,010,483	1,031,239	952,920	78,319
Travel and Transportation	3,260	4,587	4,188	399
Materials and Supplies	383,849	389,585	330,589	58,996
Contractual Services	728,322	1,098,854	781,527	317,327
Other Expenditures	13,200	51,960	44,761	7,199
Capital Outlay	44,000	262,794	223,767	39,027
Total Engineering	2,183,114	2,839,019	2,337,752	501,267
Roads:				
Personal Services	2,290,500	2,336,089	2,212,997	123,092
Travel and Transportation	1,000	1,000	95	905
Materials and Supplies	1,140,703	1,044,238	929,683	114,555
Contractual Services	2,319,824	2,157,190	1,083,201	1,073,989
Other Expenditures	1,100	131,098	2,415	128,683
Capital Outlay	245,000	1,431,114	1,274,379	156,735
Total Roads	5,998,127	7,100,729	5,502,770	1,597,959
Total Expenditures	8,181,241	9,939,748	7,840,522	2,099,226
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(1,307,726)	(1,991,659)	(7,466)	1,984,193
Fund Balance at Beginning of Year				
Prior Year Encumbrances	498,658	498,658	498,658	0
Fund Balance at End of Year	\$ 1,434,013	\$ 750,080	\$ 2,734,273	\$ 1,984,193

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, 2009***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 6,621,090	\$ 7,493,134	\$ 5,961,462	\$ (1,531,672)
Charges for Services	40,000	40,000	29,976	(10,024)
All Other Revenues	226,714	226,714	184,440	(42,274)
Total Revenues	6,887,804	7,759,848	6,175,878	(1,583,970)
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services	2,264,550	2,270,967	2,175,394	95,573
Travel and Transportation	1,880	1,880	576	1,304
Materials and Supplies	97,055	97,587	55,554	42,033
Contractual Services	1,497,648	1,529,027	1,317,038	211,989
Other Expenditures	1,600	6,115	4,686	1,429
Capital Outlay	5,000	5,137	1,637	3,500
Total Public Assistance	3,867,733	3,910,713	3,554,885	355,828
Job and Family Services:				
Travel and Transportation	40,670	24,362	21,894	2,468
Material and Supplies	5,050	6,092	6,092	0
Contractual Services	1,077,814	1,371,997	1,320,586	51,411
Total Job and Family Services	1,123,534	1,402,451	1,348,572	53,879
Public Social Services:				
Contractual Services	2,134,061	1,804,061	1,616,477	187,584
Total Public Social Services	2,134,061	1,804,061	1,616,477	187,584
Total Expenditures	7,125,328	7,117,225	6,519,934	597,291
Excess (Deficiency) of Revenues Over (Under) Expenditures	(237,524)	642,623	(344,056)	(986,679)
Other Financing Sources (Uses):				
Transfers Out	(37,000)	(37,000)	0	37,000
Total Other Financing Sources (Uses)	(37,000)	(37,000)	0	37,000
Net Change in Fund Balance	(274,524)	605,623	(344,056)	(949,679)
Fund Balance at Beginning of Year	662,923	662,923	662,923	0
Prior Year Encumbrances	363,028	363,028	363,028	0
Fund Balance at End of Year	\$ 751,427	\$ 1,631,574	\$ 681,895	\$ (949,679)

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, 2009***

BOARD OF DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 6,002,432	\$ 6,002,432	\$ 6,113,903	\$ 111,471
Intergovernmental Revenues	3,927,670	3,927,670	5,000,331	1,072,661
Charges for Services	234,041	234,041	154,620	(79,421)
Investment Earnings	3,100	3,100	764	(2,336)
All Other Revenues	46,200	46,200	48,005	1,805
Total Revenues	10,213,443	10,213,443	11,317,623	1,104,180
Expenditures:				
Health:				
Riverside School:				
Personal Services	8,018,033	8,142,724	7,789,913	352,811
Travel and Transportation	90,014	90,014	53,728	36,286
Materials and Supplies	297,756	251,106	198,967	52,139
Contractual Services	3,748,411	3,670,662	3,390,494	280,168
Other Expenditures	1,957	3,744	2,067	1,677
Capital Outlay	94,287	89,223	72,245	16,978
Total Riverside School	12,250,458	12,247,473	11,507,414	740,059
Gifts and Donations:				
Materials and Supplies	7,225	9,410	5,033	4,377
Contractual Services	6,330	7,330	4,074	3,256
Capital Outlay	4,000	3,800	0	3,800
Total Gifts and Donations	17,555	20,540	9,107	11,433
Total Expenditures	12,268,013	12,268,013	11,516,521	751,492
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(2,054,570)	(2,054,570)	(198,898)	1,855,672
Fund Balance at Beginning of Year	6,121,383	6,121,383	6,121,383	0
Prior Year Encumbrances	213,213	213,213	213,213	0
Fund Balance at End of Year	\$ 4,280,026	\$ 4,280,026	\$ 6,135,698	\$ 1,855,672

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2009***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COMMUNITY DEVELOPMENT BLOCK GRANT FUND				
Revenues:				
Intergovernmental Revenues	\$ 694,785	\$ 2,008,039	\$ 895,359	\$ (1,112,680)
Charges for Services	0	0	6,683	6,683
All Other Revenues	5,820	30,770	6,928	(23,842)
Total Revenues	700,605	2,038,809	908,970	(1,129,839)
Expenditures:				
Public Works:				
Commissioners:				
Travel and Transportation	0	235	235	0
Materials and Supplies	0	1,294	1,294	0
Contractual Services	388,635	529,109	508,683	20,426
Total Commissioners	388,635	530,638	510,212	20,426
Community Development:				
Travel and Transportation	500	1,339	1,264	75
Materials and Supplies	9,256	8,339	5,773	2,566
Contractual Services	216,861	375,280	372,325	2,955
Other Expenditures	0	3,329	3,329	0
Total Community Development	226,617	388,287	382,691	5,596
Total Expenditures	615,252	918,925	892,903	26,022
Excess (Deficiency) of Revenues Over (Under) Expenditures	85,353	1,119,884	16,067	(1,103,817)
Other Financing Sources (Uses):				
Advances Out	0	(19,510)	(19,510)	0
Total Other Financing Sources (Uses)	0	(19,510)	(19,510)	0
Net Change in Fund Balance	85,353	1,100,374	(3,443)	(1,103,817)
Fund Balance at Beginning of Year	(103,636)	(103,636)	(103,636)	0
Prior Year Encumbrances	236,341	236,341	236,341	0
Fund Balance at End of Year	\$ 218,058	\$ 1,233,079	\$ 129,262	\$ (1,103,817)

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Capital Projects Fund
For the Year Ended December 31, 2009***

PERMANENT IMPROVEMENT FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 867,632	\$ 0	\$ (867,632)
Charges for Services	638,193	642,560	4,367
Total Revenues	1,505,825	642,560	(863,265)
Expenditures:			
Capital Outlay:			
Commissioners:			
Capital Outlay	6,335,277	6,209,051	126,226
Total Expenditures	6,335,277	6,209,051	126,226
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,829,452)	(5,566,491)	(737,039)
Other Financing Sources (Uses):			
General Obligation Notes Issued	344,541	4,500,000	4,155,459
General Obligation Bonds Issued	4,227,219	0	(4,227,219)
Transfers In	407,000	330,000	(77,000)
Advances In	1,443,957	1,244,000	(199,957)
Advances Out	(1,433,717)	(1,244,000)	189,717
Total Other Financing Sources (Uses)	4,989,000	4,830,000	(159,000)
Net Change in Fund Balance	159,548	(736,491)	(896,039)
Fund Balance at Beginning of Year	89,699	89,699	0
Prior Year Encumbrances	20,562	20,562	0
Fund Balance at End of Year	\$ 269,809	\$ (626,230)	\$ (896,039)

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, 2009***

CHILD SUPPORT ENFORCEMENT AGENCY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,475,000	\$ 1,394,632	\$ (80,368)
Charges for Services	393,000	352,626	(40,374)
All Other Revenues	40,200	25,697	(14,503)
Total Revenues	1,908,200	1,772,955	(135,245)
Expenditures:			
Human Services:			
Child Support Enforcement:			
Personal Services	1,053,739	986,930	66,809
Travel and Transportation	860	732	128
Materials and Supplies	1,850	176	1,674
Contractual Services	916,389	680,843	235,546
Other Expenditures	1,000	240	760
Capital Outlay	2,000	0	2,000
Total Expenditures	1,975,838	1,668,921	306,917
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(67,638)	104,034	171,672
Fund Balance at Beginning of Year	2,039,503	2,039,503	0
Prior Year Encumbrances	50,293	50,293	0
Fund Balance at End of Year	\$ 2,022,158	\$ 2,193,830	\$ 171,672

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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
DOG AND KENNEL FUND			
Revenues:			
Charges for Services	\$ 264,024	\$ 268,981	\$ 4,957
Fines and Forfeitures	20,000	21,390	1,390
Total Revenues	<u>284,024</u>	<u>290,371</u>	<u>6,347</u>
Expenditures:			
Health:			
Dog and Kennel:			
Personal Services	257,495	254,764	2,731
Travel and Transportation	1,661	0	1,661
Materials and Supplies	21,817	14,471	7,346
Contractual Services	58,366	44,414	13,952
Other Expenditures	1,325	610	715
Total Expenditures	<u>340,664</u>	<u>314,259</u>	<u>26,405</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(56,640)	(23,888)	32,752
Fund Balance at Beginning of Year	131,954	131,954	0
Prior Year Encumbrances	9,364	9,364	0
Fund Balance at End of Year	<u>\$ 84,678</u>	<u>\$ 117,430</u>	<u>\$ 32,752</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, 2009***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
SHELTER/DOMESTIC VIOLENCE FUND			
Revenues:			
Intergovernmental Revenues	\$ 183,231	\$ 177,759	\$ (5,472)
All Other Revenues	4,650	1,950	(2,700)
Total Revenues	<u>187,881</u>	<u>179,709</u>	<u>(8,172)</u>
Expenditures:			
Human Services:			
Victim Witness Program:			
Personal Services	183,361	179,577	3,784
Materials and Supplies	791	791	0
Contractual Services	6,108	5,678	430
Other Expenditures	6,590	6,590	0
Capital Outlay	1,275	1,275	0
Total Expenditures	<u>198,125</u>	<u>193,911</u>	<u>4,214</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,244)	(14,202)	(3,958)
Fund Balance at Beginning of Year	37,901	37,901	0
Prior Year Encumbrances	1,656	1,656	0
Fund Balance at End of Year	<u>\$ 29,313</u>	<u>\$ 25,355</u>	<u>\$ (3,958)</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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
YOUTH SERVICES SUBSIDY FUND			
Revenues:			
Intergovernmental Revenues	\$ 371,508	\$ 303,109	\$ (68,399)
Charges for Services	876,550	753,416	(123,134)
Fines and Forfeitures	10,000	11,136	1,136
All Other Revenues	<u>2,300</u>	<u>2,053</u>	<u>(247)</u>
Total Revenues	<u>1,260,358</u>	<u>1,069,714</u>	<u>(190,644)</u>
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	239,174	226,041	13,133
Materials and Supplies	3,223	3,027	196
Contractual Services	371,263	342,160	29,103
Capital Outlay	<u>48,371</u>	<u>38,027</u>	<u>10,344</u>
Total Public Safety	<u>662,031</u>	<u>609,255</u>	<u>52,776</u>
Human Services:			
Miami County Youth Center:			
Personal Services	614,800	572,388	42,412
Travel and Transportation	200	65	135
Material and Supplies	65,634	52,208	13,426
Contractual Services	195,497	186,408	9,089
Other Expenditures	998	900	98
Capital Outlay	<u>32,213</u>	<u>6,713</u>	<u>25,500</u>
Total Human Services	<u>909,342</u>	<u>818,682</u>	<u>90,660</u>
Total Expenditures	<u>1,571,373</u>	<u>1,427,937</u>	<u>143,436</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(311,015)	(358,223)	(47,208)
Fund Balance at Beginning of Year	572,157	572,157	0
Prior Year Encumbrances	<u>78,496</u>	<u>78,496</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 339,638</u>	<u>\$ 292,430</u>	<u>\$ (47,208)</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, 2009***

E-911 EMERGENCY OPERATIONS FUND			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Taxes	\$ 2,462,011	\$ 1,977,439	\$ (484,572)
Intergovernmental Revenues	0	74,838	74,838
Charges for Services	305,575	315,069	9,494
All Other Revenues	15	3,876	3,861
Total Revenues	<u>2,767,601</u>	<u>2,371,222</u>	<u>(396,379)</u>
Expenditures:			
Public Safety:			
Communications Center:			
Personal Services	1,744,388	1,643,757	100,631
Travel and Transportation	5,847	3,374	2,473
Materials and Supplies	44,894	25,333	19,561
Contractual Services	1,121,236	700,890	420,346
Capital Outlay	92,555	54,694	37,861
Total Expenditures	<u>3,008,920</u>	<u>2,428,048</u>	<u>580,872</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(241,319)	(56,826)	184,493
Fund Balance at Beginning of Year	2,654,247	2,654,247	0
Prior Year Encumbrances	135,027	135,027	0
Fund Balance at End of Year	<u>\$ 2,547,955</u>	<u>\$ 2,732,448</u>	<u>\$ 184,493</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, 2009***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 325,000	\$ 338,490	\$ 13,490
Charges for Services	64,817	67,014	2,197
All Other Revenues	0	90	90
Total Revenues	389,817	405,594	15,777
Expenditures:			
General Government:			
Indigent Guardianship:			
Contractual Services	31,794	28,585	3,209
Total Indigent Guardianship	31,794	28,585	3,209
Public Defender:			
Personal Services	395,672	386,620	9,052
Travel and Transportation	855	607	248
Materials and Supplies	1,979	1,925	54
Contractual Services	8,155	7,869	286
Capital Outlay	2,525	2,474	51
Total Public Defender	409,186	399,495	9,691
Total Expenditures	440,980	428,080	12,900
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(51,163)	(22,486)	28,677
Fund Balance at Beginning of Year	96,734	96,734	0
Prior Year Encumbrances	4,470	4,470	0
Fund Balance at End of Year	\$ 50,041	\$ 78,718	\$ 28,677

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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
DELINQUENT TAX COLLECTION FUND			
Revenues:			
Charges for Services	\$ 98,700	\$ 147,682	\$ 48,982
All Other Revenues	450	1,343	893
Total Revenues	<u>99,150</u>	<u>149,025</u>	<u>49,875</u>
Expenditures:			
General Government:			
Treasurer:			
Personal Services	68,165	64,595	3,570
Other Expenditures	11	11	0
Total Treasurer	<u>68,176</u>	<u>64,606</u>	<u>3,570</u>
Prosecutor:			
Personal Services	48,275	48,056	219
Contractual Services	5,931	2,250	3,681
Other Expenditures	593	593	0
Total Prosecutor	<u>54,799</u>	<u>50,899</u>	<u>3,900</u>
Total Expenditures	<u>122,975</u>	<u>115,505</u>	<u>7,470</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,825)	33,520	57,345
Fund Balance at Beginning of Year	458,075	458,075	0
Prior Year Encumbrances	1,239	1,239	0
Fund Balance at End of Year	<u>\$ 435,489</u>	<u>\$ 492,834</u>	<u>\$ 57,345</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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REAL ESTATE APPRAISAL FUND			
Revenues:			
Charges for Services	\$ 902,500	\$ 548,402	\$ (354,098)
Licenses and Permits	100	50	(50)
Fines and Forfeitures	0	100	100
Total Revenues	<u>902,600</u>	<u>548,552</u>	<u>(354,048)</u>
Expenditures:			
General Government:			
Auditor:			
Personal Services	598,143	560,287	37,856
Travel and Transportation	2,700	200	2,500
Materials and Supplies	15,578	14,602	976
Contractual Services	482,834	314,850	167,984
Other Expenditures	400	400	0
Capital Outlay	261,266	188,475	72,791
Total Expenditures	<u>1,360,921</u>	<u>1,078,814</u>	<u>282,107</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(458,321)	(530,262)	(71,941)
Fund Balance at Beginning of Year	466,969	466,969	0
Prior Year Encumbrances	362,465	362,465	0
Fund Balance at End of Year	<u>\$ 371,113</u>	<u>\$ 299,172</u>	<u>\$ (71,941)</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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
PRE-TRIAL SERVICES FUND			
Revenues:			
Intergovernmental Revenues	\$ 86,004	\$ 82,191	\$ (3,813)
Total Revenues	<u>86,004</u>	<u>82,191</u>	<u>(3,813)</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	84,939	82,497	2,442
Contractual Services	7,252	5,175	2,077
Other Expenditures	2,691	2,691	0
Total Expenditures	<u>94,882</u>	<u>90,363</u>	<u>4,519</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,878)	(8,172)	706
Fund Balance at Beginning of Year	16,497	16,497	0
Prior Year Encumbrances	555	555	0
Fund Balance at End of Year	<u>\$ 8,174</u>	<u>\$ 8,880</u>	<u>\$ 706</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, 2009***

COUNTY CONSERVANCY FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Taxes	\$ 107,635	\$ 112,519	\$ 4,884
Intergovernmental Revenues	13,001	19,436	6,435
Total Revenues	120,636	131,955	11,319
Expenditures:			
Conservation and Recreation:			
Auditor:			
Contractual Services	124,390	123,124	1,266
Total Expenditures	124,390	123,124	1,266
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,754)	8,831	12,585
Other Financing Sources (Uses):			
Advances In	10,000	0	(10,000)
Advances Out	(10,000)	0	10,000
Total Other Financing Sources (Uses)	0	0	0
Net Change in Fund Balance	(3,754)	8,831	12,585
Fund Balance at Beginning of Year	48,786	48,786	0
Prior Year Encumbrances	363	363	0
Fund Balance at End of Year	\$ 45,395	\$ 57,980	\$ 12,585

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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Taxes	\$ 200,000	\$ 197,746	\$ (2,254)
Total Revenues	<u>200,000</u>	<u>197,746</u>	<u>(2,254)</u>
Expenditures:			
Public Works:			
Transfer Station:			
Contractual Services	<u>553,659</u>	<u>552,429</u>	<u>1,230</u>
Total Expenditures	<u>553,659</u>	<u>552,429</u>	<u>1,230</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(353,659)	(354,683)	(1,024)
Other Financing Sources (Uses):			
General Obligation Notes Issued	<u>306,305</u>	<u>306,305</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>306,305</u>	<u>306,305</u>	<u>0</u>
Net Change in Fund Balance	(47,354)	(48,378)	(1,024)
Fund Balance at Beginning of Year	11,947	11,947	0
Prior Year Encumbrances	<u>35,589</u>	<u>35,589</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 182</u>	<u>\$ (842)</u>	<u>\$ (1,024)</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, 2009***

EMERGENCY MANAGEMENT AGENCY FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 443,903	\$ 271,320	\$ (172,583)
All Other Revenues	61,630	0	(61,630)
Total Revenues	505,533	271,320	(234,213)
Expenditures:			
Public Safety:			
Emergency Management:			
Personal Services	89,880	88,098	1,782
Travel and Transportation	1,150	568	582
Materials and Supplies	18,609	14,555	4,054
Contractual Services	329,602	256,940	72,662
Capital Outlay	116,867	105,511	11,356
Total Expenditures	556,108	465,672	90,436
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,575)	(194,352)	(143,777)
Other Financing Sources (Uses):			
Advances In	0	32,851	32,851
Total Other Financing Sources (Uses)	0	32,851	32,851
Net Change in Fund Balance	(50,575)	(161,501)	(110,926)
Fund Balance at Beginning of Year	(56,312)	(56,312)	0
Prior Year Encumbrances	116,615	116,615	0
Fund Balance at End of Year	\$ 9,728	\$ (101,198)	\$ (110,926)

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, 2009***

ENFORCEMENT AND EDUCATION FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 41,789	\$ 36,564	\$ (5,225)
Fines and Forfeitures	12,706	13,743	1,037
All Other Revenues	4,069	0	(4,069)
Total Revenues	58,564	50,307	(8,257)
Expenditures:			
Public Safety:			
Sheriff:			
Personal Services	9,377	9,377	0
Materials and Supplies	3,003	3,000	3
Total Public Safety	12,380	12,377	3
General Government:			
Municipal Court:			
Contractual Services	55,338	37,200	18,138
Capital Outlay	15,000	15,000	0
Total General Government	70,338	52,200	18,138
Total Expenditures	82,718	64,577	18,141
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(24,154)	(14,270)	9,884
Fund Balance at Beginning of Year	38,809	38,809	0
Prior Year Encumbrances	27,672	27,672	0
Fund Balance at End of Year	\$ 42,327	\$ 52,211	\$ 9,884

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, 2009***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,758,022	\$ 1,550,924	\$ (207,098)
Charges for Services	2,477,180	2,124,346	(352,834)
All Other Revenues	4,001	6,066	2,065
Total Revenues	4,239,203	3,681,336	(557,867)
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	1,378,377	1,376,709	1,668
Travel and Transportation	1,810	1,460	350
Materials and Supplies	72,483	70,377	2,106
Contractual Services	363,401	362,832	569
Other Expenditures	2,300	320	1,980
Capital Outlay	19,826	17,396	2,430
Total Juvenile Court	1,838,197	1,829,094	9,103
West Central Rehabilitation:			
Personal Services	1,877,451	1,806,938	70,513
Travel and Transportation	2,929	1,461	1,468
Materials and Supplies	163,595	127,968	35,627
Contractual Services	381,472	327,515	53,957
Other Expenditures	2,000	1,750	250
Capital Outlay	19,244	19,069	175
Total West Central Rehabilitation	2,446,691	2,284,701	161,990
Total Expenditures	4,284,888	4,113,795	171,093
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(45,685)	(432,459)	(386,774)
Other Financing Sources (Uses):			
Transfers Out	(225,000)	(225,000)	0
Total Other Financing Sources (Uses)	(225,000)	(225,000)	0
Net Change in Fund Balance	(270,685)	(657,459)	(386,774)
Fund Balance at Beginning of Year	1,528,677	1,528,677	0
Prior Year Encumbrances	130,608	130,608	0
Fund Balance at End of Year	\$ 1,388,600	\$ 1,001,826	\$ (386,774)

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, 2009***

COUNTY PROBATION SERVICES FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 50,780	\$ 50,780	\$ 0
Charges for Services	280,000	287,903	7,903
All Other Revenues	534	0	(534)
Total Revenues	331,314	338,683	7,369
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	266,514	266,100	414
Materials and Supplies	211	78	133
Contractual Services	101,053	99,053	2,000
Other Expenditures	1,745	1,431	314
Total Expenditures	369,523	366,662	2,861
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,209)	(27,979)	10,230
Other Financing Sources (Uses):			
Advances Out	(1,500)	(1,500)	0
Total Other Financing Sources (Uses)	(1,500)	(1,500)	0
Net Change in Fund Balance	(39,709)	(29,479)	10,230
Fund Balance at Beginning of Year	32,042	32,042	0
Prior Year Encumbrances	7,671	7,671	0
Fund Balance at End of Year	\$ 4	\$ 10,234	\$ 10,230

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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 20,000	\$ 20,000	\$ 0
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	6,315	5,393	922
Materials and Supplies	6,653	4,202	2,451
Contractual Services	9,850	3,251	6,599
Total Expenditures	<u>22,818</u>	<u>12,846</u>	<u>9,972</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,818)	7,154	9,972
Fund Balance at Beginning of Year	19,710	19,710	0
Prior Year Encumbrances	1,003	1,003	0
Fund Balance at End of Year	<u>\$ 17,895</u>	<u>\$ 27,867</u>	<u>\$ 9,972</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, 2009***

URBAN MASS TRANSPORTATION FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,679,767	\$ 1,229,568	\$ (450,199)
Charges for Services	350,000	328,366	(21,634)
All Other Revenues	0	8,000	8,000
Total Revenues	2,029,767	1,565,934	(463,833)
Expenditures:			
Public Works:			
Materials and Supplies	275,439	225,409	50,030
Contractual Services	1,540,079	1,507,019	33,060
Capital Outlay	135,475	84,725	50,750
Total Expenditures	1,950,993	1,817,153	133,840
Excess (Deficiency) of Revenues Over (Under) Expenditures	78,774	(251,219)	(329,993)
Fund Balance at Beginning of Year	218,617	218,617	0
Prior Year Encumbrances	167,539	167,539	0
Fund Balance at End of Year	\$ 464,930	\$ 134,937	\$ (329,993)

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, 2009***

CHILDREN'S SERVICES BOARD FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,798,000	\$ 2,883,504	\$ 85,504
Charges for Services	1,040,000	1,203,926	163,926
All Other Revenues	32,323	56,313	23,990
Total Revenues	3,870,323	4,143,743	273,420
Expenditures:			
Human Services:			
Children's Services:			
Personal Services	1,722,297	1,701,505	20,792
Travel and Transportation	29,971	23,852	6,119
Materials and Supplies	40,578	31,939	8,639
Contractual Services	2,718,398	2,604,312	114,086
Other Expenditures	31,108	31,108	0
Total Children's Services	4,542,352	4,392,716	149,636
Children's Home Farm:			
Materials and Supplies	8,806	5,681	3,125
Contractual Services	1,500	0	1,500
Total Children's Home Farm	10,306	5,681	4,625
Total Expenditures	4,552,658	4,398,397	154,261
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(682,335)	(254,654)	427,681
Fund Balance at Beginning of Year	1,073,005	1,073,005	0
Prior Year Encumbrances	296,361	296,361	0
Fund Balance at End of Year	\$ 687,031	\$ 1,114,712	\$ 427,681

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, 2009***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
LEGAL RESEARCH FUND			
Revenues:			
Charges for Services	\$ 8,300	\$ 7,056	\$ (1,244)
Fines and Forfeitures	2,200	2,610	410
All Other Revenues	0	89,982	89,982
Total Revenues	10,500	99,648	89,148
Expenditures:			
General Government:			
Common Pleas Court:			
Contractual Services	2,395	2,395	0
Total Common Pleas Court	2,395	2,395	0
Juvenile Court:			
Materials and Supplies	2,431	2,163	268
Capital Outlay	8,089	5,697	2,392
Total Juvenile Court	10,520	7,860	2,660
Probate Court:			
Contractual Services	2,500	0	2,500
Total Probate Court	2,500	0	2,500
Total Expenditures	15,415	10,255	5,160
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,915)	89,393	94,308
Fund Balance at Beginning of Year	26,919	26,919	0
Prior Year Encumbrances	1,715	1,715	0
Fund Balance at End of Year	\$ 23,719	\$ 118,027	\$ 94,308

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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 439,240	\$ 467,132	\$ 27,892
All Other Revenues	800	564	(236)
Total Revenues	<u>440,040</u>	<u>467,696</u>	<u>27,656</u>
Expenditures:			
General Government:			
Commissioners:			
Contractual Services	119,258	119,258	0
Total Commissioners	<u>119,258</u>	<u>119,258</u>	<u>0</u>
Clerk of Courts:			
Personal Services	349,305	347,978	1,327
Travel and Transportation	1,500	300	1,200
Materials and Supplies	16,000	8,887	7,113
Contractual Services	46,709	38,565	8,144
Total Clerk of Courts	<u>413,514</u>	<u>395,730</u>	<u>17,784</u>
Total Expenditures	<u>532,772</u>	<u>514,988</u>	<u>17,784</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,732)	(47,292)	45,440
Fund Balance at Beginning of Year	179,886	179,886	0
Prior Year Encumbrances	2,514	2,514	0
Fund Balance at End of Year	<u>\$ 89,668</u>	<u>\$ 135,108</u>	<u>\$ 45,440</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, 2009***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 46,529	\$ 48,005	\$ 1,476
Charges for Services	15,000	38,730	23,730
Fines and Forfeitures	1,500	7,378	5,878
All Other Revenues	2,121	0	(2,121)
Total Revenues	65,150	94,113	28,963
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	2,190	2,058	132
Contractual Services	57,871	52,250	5,621
Other Expenditures	1	1	0
Capital Outlay	15,511	15,411	100
Total Expenditures	75,573	69,720	5,853
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,423)	24,393	34,816
Other Financing Sources (Uses):			
Advances In	0	11,258	11,258
Advances Out	(20,287)	(3,911)	16,376
Total Other Financing Sources (Uses)	(20,287)	7,347	27,634
Net Change in Fund Balance	(30,710)	31,740	62,450
Fund Balance at Beginning of Year	93,950	93,950	0
Prior Year Encumbrances	11,723	11,723	0
Fund Balance at End of Year	\$ 74,963	\$ 137,413	\$ 62,450

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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Charges for Services	\$ 50,000	\$ 34,982	\$ (15,018)
Total Revenues	<u>50,000</u>	<u>34,982</u>	<u>(15,018)</u>
Expenditures:			
General Government:			
Recorder:			
Materials and Supplies	17,000	7,661	9,339
Contractual Services	69,830	39,453	30,377
Other Expenditures	6	2	4
Capital Outlay	<u>187,544</u>	<u>34,943</u>	<u>152,601</u>
Total Expenditures	<u>274,380</u>	<u>82,059</u>	<u>192,321</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(224,380)	(47,077)	177,303
Fund Balance at Beginning of Year	206,450	206,450	0
Prior Year Encumbrances	<u>34,769</u>	<u>34,769</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 16,839</u>	<u>\$ 194,142</u>	<u>\$ 177,303</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, 2009***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 270,000	\$ 286,684	\$ 16,684
All Other Revenues	0	55	55
Total Revenues	270,000	286,739	16,739
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	106,484	103,892	2,592
Materials and Supplies	34,815	27,796	7,019
Contractual Services	94,079	63,335	30,744
Capital Outlay	73,175	35,446	37,729
Total Municipal Court	308,553	230,469	78,084
Common Pleas Court:			
Materials and Supplies	5,000	75	4,925
Contractual Services	17,500	8,925	8,575
Capital Outlay	43,245	651	42,594
Total Common Pleas Court	65,745	9,651	56,094
Probate Court:			
Materials and Supplies	1,500	1,000	500
Contractual Services	11,000	500	10,500
Capital Outlay	30,000	27,229	2,771
Total Probate Court	42,500	28,729	13,771
Juvenile Court:			
Personal Services	5,700	5,379	321
Travel and Transportation	1,000	0	1,000
Materials and Supplies	2,516	2,412	104
Contractual Services	6,200	866	5,334
Capital Outlay	15,545	7,071	8,474
Total Juvenile Court	30,961	15,728	15,233
Total Expenditures	447,759	284,577	163,182
Excess (Deficiency) of Revenues Over (Under) Expenditures	(177,759)	2,162	179,921
Fund Balance at Beginning of Year	542,024	542,024	0
Prior Year Encumbrances	51,795	51,795	0
Fund Balance at End of Year	\$ 416,060	\$ 595,981	\$ 179,921

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, 2009***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 85,300	\$ 85,300	\$ 0
Fines and Forfeitures	126,000	113,498	(12,502)
Total Revenues	211,300	198,798	(12,502)
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	183,625	181,073	2,552
Materials and Supplies	81	72	9
Contractual Services	750	200	550
Total Municipal Court	184,456	181,345	3,111
Juvenile Court:			
Personal Services	17,600	15,738	1,862
Travel and Transportation	2,000	352	1,648
Materials and Supplies	1,071	259	812
Contractual Services	33,091	23,887	9,204
Capital Outlay	4,989	4,412	577
Total Juvenile Court	58,751	44,648	14,103
Total Expenditures	243,207	225,993	17,214
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(31,907)	(27,195)	4,712
Fund Balance at Beginning of Year	102,501	102,501	0
Prior Year Encumbrances	11,232	11,232	0
Fund Balance at End of Year	\$ 81,826	\$ 86,538	\$ 4,712

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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 200,000	\$ 189,944	\$ (10,056)
Total Revenues	<u>200,000</u>	<u>189,944</u>	<u>(10,056)</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	47,375	21,425	25,950
Contractual Services	180,050	149,623	30,427
Other Expenditures	14,737	5,677	9,060
Total Expenditures	<u>242,162</u>	<u>176,725</u>	<u>65,437</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42,162)	13,219	55,381
Fund Balance at Beginning of Year	90,886	90,886	0
Prior Year Encumbrances	28,862	28,862	0
Fund Balance at End of Year	<u>\$ 77,586</u>	<u>\$ 132,967</u>	<u>\$ 55,381</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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 4,015	\$ 4,015
Total Revenues	<u>0</u>	<u>4,015</u>	<u>4,015</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	4,015	4,015
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 4,015</u></u>	<u><u>\$ 4,015</u></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, 2009***

FOOD SERVICES FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 186,555	\$ 183,657	\$ (2,898)
All Other Revenues	15,774	0	(15,774)
Total Revenues	202,329	183,657	(18,672)
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	83,411	79,621	3,790
Total Sheriff	83,411	79,621	3,790
West Central Rehabilitation:			
Materials and Supplies	192,032	157,704	34,328
Total West Central Rehabilitation	192,032	157,704	34,328
Total Public Safety	275,443	237,325	38,118
Human Services:			
Miami County Youth Center:			
Materials and Supplies	18,373	16,874	1,499
Total Human Services	18,373	16,874	1,499
Total Expenditures	293,816	254,199	39,617
Excess (Deficiency) of Revenues Over (Under) Expenditures	(91,487)	(70,542)	20,945
Fund Balance at Beginning of Year	112,274	112,274	0
Prior Year Encumbrances	63,545	63,545	0
Fund Balance at End of Year	\$ 84,332	\$ 105,277	\$ 20,945

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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 148,000	\$ 157,695	\$ 9,695
All Other Revenues	0	248	248
Total Revenues	<u>148,000</u>	<u>157,943</u>	<u>9,943</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Personal Services	87,811	72,101	15,710
Travel and Transportation	5,127	2,884	2,243
Materials and Supplies	3,600	3,128	472
Contractual Services	60,627	40,059	20,568
Capital Outlay	2,600	2,230	370
Total Expenditures	<u>159,765</u>	<u>120,402</u>	<u>39,363</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,765)	37,541	49,306
Fund Balance at Beginning of Year	415,369	415,369	0
Prior Year Encumbrances	8,177	8,177	0
Fund Balance at End of Year	<u>\$ 411,781</u>	<u>\$ 461,087</u>	<u>\$ 49,306</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, 2009***

SHERIFF'S JUVENILE SAFETY TRUST FUND			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
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	1,567	1,567	0
Fund Balance at End of Year	<u><u>\$ 1,567</u></u>	<u><u>\$ 1,567</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 Special Revenue Funds
For the Year Ended December 31, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
MUNICIPAL COURT RESTITUTION FUND			
Revenues:			
All Other Revenues	\$ 58,000	\$ 61,092	\$ 3,092
Total Revenues	<u>58,000</u>	<u>61,092</u>	<u>3,092</u>
Expenditures:			
General Government:			
Municipal Court:			
Contractual Services	61,129	61,089	40
Other Expenditures	200	18	182
Total Expenditures	<u>61,329</u>	<u>61,107</u>	<u>222</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,329)	(15)	3,314
Fund Balance at Beginning of Year	67	67	0
Prior Year Encumbrances	3,329	3,329	0
Fund Balance at End of Year	<u>\$ 67</u>	<u>\$ 3,381</u>	<u>\$ 3,314</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, 2009***

CHILDREN'S SERVICES TRUST FUND			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:			
Investment Earnings	\$ 1,300	\$ 976	\$ (324)
Total Revenues	<u>1,300</u>	<u>976</u>	<u>(324)</u>
Expenditures:			
Human Services:			
Children's Services:			
Contractual Services	1,858	1,528	330
Total Expenditures	<u>1,858</u>	<u>1,528</u>	<u>330</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(558)	(552)	6
Fund Balance at Beginning of Year	31,462	31,462	0
Prior Year Encumbrances	558	558	0
Fund Balance at End of Year	<u>\$ 31,462</u>	<u>\$ 31,468</u>	<u>\$ 6</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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
D.A.R.E. TRUST FUND			
Revenues:			
All Other Revenues	\$ 50	\$ 68	\$ 18
Total Revenues	<u>50</u>	<u>68</u>	<u>18</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	5,000	4,080	920
Total Expenditures	<u>5,000</u>	<u>4,080</u>	<u>920</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,950)	(4,012)	938
Fund Balance at Beginning of Year	9,545	9,545	0
Fund Balance at End of Year	<u>\$ 4,595</u>	<u>\$ 5,533</u>	<u>\$ 938</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, 2009***

GENERAL OBLIGATION DEBT FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	465,000	465,000	0
Interest and Fiscal Charges	217,378	217,378	0
Total Expenditures	682,378	682,378	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(682,378)	(682,378)	0
Other Financing Sources (Uses):			
Transfers In	684,271	646,550	(37,721)
Total Other Financing Sources (Uses)	684,271	646,550	(37,721)
Net Change in Fund Balance	1,893	(35,828)	(37,721)
Fund Balance at Beginning of Year	120,392	120,392	0
Fund Balance at End of Year	\$ 122,285	\$ 84,564	\$ (37,721)

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, 2009***

SPECIAL ASSESSMENT DEBT FUND			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>2,729</u>	<u>2,729</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 2,729</u></u>	<u><u>\$ 2,729</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 Capital Projects Funds
For the Year Ended December 31, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 592,175	\$ 592,175	\$ 0
Total Revenues	<u>592,175</u>	<u>592,175</u>	<u>0</u>
Expenditures:			
Capital Outlay:			
Auditor:			
Capital Outlay	<u>592,175</u>	<u>592,175</u>	<u>0</u>
Total Expenditures	<u>592,175</u>	<u>592,175</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

MIAMI COUNTY, OHIO

***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, 2009***

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

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009***

HEALTH CARE IMPROVEMENT FUND			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Investment Earnings	\$ 148,000	\$ 0	\$ (148,000)
Total Revenues	<u>148,000</u>	<u>0</u>	<u>(148,000)</u>
Expenditures:			
Capital Outlay:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	148,000	0	(148,000)
Other Financing Sources (Uses):			
Transfers Out	(413,925)	(413,925)	0
Advances In	0	1,244,000	1,244,000
Advances Out	(1,565,000)	(1,244,000)	321,000
Total Other Financing Sources (Uses)	<u>(1,978,925)</u>	<u>(413,925)</u>	<u>1,565,000</u>
Net Change in Fund Balance	(1,830,925)	(413,925)	1,417,000
Fund Balance at Beginning of Year	3,187,656	3,187,656	0
Fund Balance at End of Year	<u>\$ 1,356,731</u>	<u>\$ 2,773,731</u>	<u>\$ 1,417,000</u>

MIAMI COUNTY, OHIO

***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, 2009***

EMERGENCY 911 FACILITY CONSTRUCTION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>2,097</u>	<u>2,097</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 2,097</u></u>	<u><u>\$ 2,097</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 Capital Projects Funds
For the Year Ended December 31, 2009***

DITCH CONSTRUCTION FUND			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Capital Outlay:			
Engineer:			
Capital Outlay	226	226	0
Total Expenditures	<u>226</u>	<u>226</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(226)	(226)	0
Fund Balance at Beginning of Year	226	226	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Fiduciary Funds

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

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

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 Recovery 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, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
Payroll Deductions Fund				
Assets:				
Cash and Cash Equivalents	\$191,398	\$18,110,394	(\$17,445,110)	\$856,682
Total Assets	<u>\$191,398</u>	<u>\$18,110,394</u>	<u>(\$17,445,110)</u>	<u>\$856,682</u>
Liabilities:				
Due To Others	\$191,398	\$18,110,394	(\$17,445,110)	\$856,682
Total Liabilities	<u>\$191,398</u>	<u>\$18,110,394</u>	<u>(\$17,445,110)</u>	<u>\$856,682</u>
Workers' Compensation Fund				
Assets:				
Cash and Cash Equivalents	\$109,393	\$546,456	(\$441,616)	\$214,233
Total Assets	<u>\$109,393</u>	<u>\$546,456</u>	<u>(\$441,616)</u>	<u>\$214,233</u>
Liabilities:				
Due To Others	\$109,393	\$546,456	(\$441,616)	\$214,233
Total Liabilities	<u>\$109,393</u>	<u>\$546,456</u>	<u>(\$441,616)</u>	<u>\$214,233</u>
Local Government Fund				
Assets:				
Cash and Cash Equivalents	\$357	\$8,118,934	(\$8,118,934)	\$357
Total Assets	<u>\$357</u>	<u>\$8,118,934</u>	<u>(\$8,118,934)</u>	<u>\$357</u>
Liabilities:				
Due To Others	\$357	\$8,118,934	(\$8,118,934)	\$357
Total Liabilities	<u>\$357</u>	<u>\$8,118,934</u>	<u>(\$8,118,934)</u>	<u>\$357</u>
Auto Registration Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$3,371,185	(\$3,371,185)	\$0
Total Assets	<u>\$0</u>	<u>\$3,371,185</u>	<u>(\$3,371,185)</u>	<u>\$0</u>
Liabilities:				
Intergovernmental Payables	\$0	\$3,371,185	(\$3,371,185)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,371,185</u>	<u>(\$3,371,185)</u>	<u>\$0</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
Township Gas Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$1,047,977	(\$1,047,977)	\$0
Total Assets	<u>\$0</u>	<u>\$1,047,977</u>	<u>(\$1,047,977)</u>	<u>\$0</u>
Liabilities:				
Other Accrued Liabilities	\$0	\$1,047,977	(\$1,047,977)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,047,977</u>	<u>(\$1,047,977)</u>	<u>\$0</u>
Cigarette Tax Fund				
Assets:				
Cash and Cash Equivalents	\$1	\$3,410	(\$3,411)	\$0
Total Assets	<u>\$1</u>	<u>\$3,410</u>	<u>(\$3,411)</u>	<u>\$0</u>
Liabilities:				
Due To Others	\$1	\$3,410	(\$3,411)	\$0
Total Liabilities	<u>\$1</u>	<u>\$3,410</u>	<u>(\$3,411)</u>	<u>\$0</u>
Special Emergency Planning Fund				
Assets:				
Cash and Cash Equivalents	\$47,805	\$31,807	(\$32,874)	\$46,738
Total Assets	<u>\$47,805</u>	<u>\$31,807</u>	<u>(\$32,874)</u>	<u>\$46,738</u>
Liabilities:				
Due To Others	\$47,805	\$31,807	(\$32,874)	\$46,738
Total Liabilities	<u>\$47,805</u>	<u>\$31,807</u>	<u>(\$32,874)</u>	<u>\$46,738</u>
Inheritance Tax Fund				
Assets:				
Cash and Cash Equivalents	\$1,117,851	\$2,434,304	(\$3,371,218)	\$180,937
Investments	1,304,262	325,870	(1,304,262)	325,870
Total Assets	<u>\$2,422,113</u>	<u>\$2,760,174</u>	<u>(\$4,675,480)</u>	<u>\$506,807</u>
Liabilities:				
Due To Others	\$2,422,113	\$2,760,174	(\$4,675,480)	\$506,807
Total Liabilities	<u>\$2,422,113</u>	<u>\$2,760,174</u>	<u>(\$4,675,480)</u>	<u>\$506,807</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
Law Library Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$113,890	(\$113,890)	\$0
Total Assets	\$0	\$113,890	(\$113,890)	\$0
Liabilities:				
Due To Others	\$0	\$113,890	(\$113,890)	\$0
Total Liabilities	\$0	\$113,890	(\$113,890)	\$0
 Undivided Tax Settlement Fund				
Assets:				
Cash and Cash Equivalents	\$801,885	\$89,263,840	(\$89,431,112)	\$634,613
Investments	935,605	1,142,957	(935,605)	1,142,957
Taxes Receivable	65,630,499	66,611,400	(65,630,499)	66,611,400
Total Assets	\$67,367,989	\$157,018,197	(\$155,997,216)	\$68,388,970
Liabilities:				
Due To Others	\$67,367,989	\$157,018,197	(\$155,997,216)	\$68,388,970
Total Liabilities	\$67,367,989	\$157,018,197	(\$155,997,216)	\$68,388,970
 Special Assessment Collection Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$1,335,713	(\$1,335,713)	\$0
Special Assessments Receivable	1,841,259	2,087,365	(1,841,259)	2,087,365
Total Assets	\$1,841,259	\$3,423,078	(\$3,176,972)	\$2,087,365
Liabilities:				
Due To Others	\$1,841,259	\$3,423,078	(\$3,176,972)	\$2,087,365
Total Liabilities	\$1,841,259	\$3,423,078	(\$3,176,972)	\$2,087,365
 Tri-County Board Fund				
Assets:				
Cash and Cash Equivalents	\$1,818,208	\$8,013,503	(\$8,264,277)	\$1,567,434
Investments	2,121,407	2,822,987	(2,121,407)	2,822,987
Taxes Receivable	1,864,712	1,884,015	(1,864,712)	1,884,015
Total Assets	\$5,804,327	\$12,720,505	(\$12,250,396)	\$6,274,436
Liabilities:				
Due To Others	\$5,804,327	\$12,720,505	(\$12,250,396)	\$6,274,436
Total Liabilities	\$5,804,327	\$12,720,505	(\$12,250,396)	\$6,274,436

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
County Court Agency Fund				
Assets:				
Cash and Cash Equivalents	\$456,241	\$4,213,799	(\$4,326,938)	\$343,102
Accounts Receivable	899,930	647,888	(899,930)	647,888
Total Assets	<u>\$1,356,171</u>	<u>\$4,861,687</u>	<u>(\$5,226,868)</u>	<u>\$990,990</u>
Liabilities:				
Due To Others	\$1,356,171	\$4,861,687	(\$5,226,868)	\$990,990
Total Liabilities	<u>\$1,356,171</u>	<u>\$4,861,687</u>	<u>(\$5,226,868)</u>	<u>\$990,990</u>
General County Agency Fund				
Assets:				
Cash and Cash Equivalents	\$916,577	\$16,991,718	(\$15,816,715)	\$2,091,580
Total Assets	<u>\$916,577</u>	<u>\$16,991,718</u>	<u>(\$15,816,715)</u>	<u>\$2,091,580</u>
Liabilities:				
Due To Others	\$916,577	\$16,991,718	(\$15,816,715)	\$2,091,580
Total Liabilities	<u>\$916,577</u>	<u>\$16,991,718</u>	<u>(\$15,816,715)</u>	<u>\$2,091,580</u>
Other County Agencies Fund				
Assets:				
Cash and Cash Equivalents	\$2,605,142	\$4,572,074	(\$5,295,460)	\$1,881,756
Investments	3,039,566	3,389,084	(3,039,566)	3,389,084
Taxes Receivable	2,282,892	2,275,551	(2,282,892)	2,275,551
Total Assets	<u>\$7,927,600</u>	<u>\$10,236,709</u>	<u>(\$10,617,918)</u>	<u>\$7,546,391</u>
Liabilities:				
Due To Others	\$7,927,600	\$10,236,709	(\$10,617,918)	\$7,546,391
Total Liabilities	<u>\$7,927,600</u>	<u>\$10,236,709</u>	<u>(\$10,617,918)</u>	<u>\$7,546,391</u>
Hotel and Motel Lodging Tax Fund				
Assets:				
Cash and Cash Equivalents	\$3,972	\$273,691	(\$271,812)	\$5,851
Total Assets	<u>\$3,972</u>	<u>\$273,691</u>	<u>(\$271,812)</u>	<u>\$5,851</u>
Liabilities:				
Due To Others	\$3,972	\$273,691	(\$271,812)	\$5,851
Total Liabilities	<u>\$3,972</u>	<u>\$273,691</u>	<u>(\$271,812)</u>	<u>\$5,851</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
State Board of Building Standards Fund				
Assets:				
Cash and Cash Equivalents	\$1,089	\$13,802	(\$13,389)	\$1,502
Total Assets	<u>\$1,089</u>	<u>\$13,802</u>	<u>(\$13,389)</u>	<u>\$1,502</u>
Liabilities:				
Due To Others	\$1,089	\$13,802	(\$13,389)	\$1,502
Total Liabilities	<u>\$1,089</u>	<u>\$13,802</u>	<u>(\$13,389)</u>	<u>\$1,502</u>
Total - All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$8,069,919	\$158,456,497	(\$158,701,631)	\$7,824,785
Investments	7,400,840	7,680,898	(7,400,840)	7,680,898
Taxes Receivable	69,778,103	70,770,966	(69,778,103)	70,770,966
Accounts Receivable	899,930	647,888	(899,930)	647,888
Special Assessments Receivable	1,841,259	2,087,365	(1,841,259)	2,087,365
Total Assets	<u>\$87,990,051</u>	<u>\$239,643,614</u>	<u>(\$238,621,763)</u>	<u>\$89,011,902</u>
Liabilities:				
Intergovernmental Payables	\$0	\$3,371,185	(\$3,371,185)	\$0
Due to Others	87,990,051	235,224,452	(234,202,601)	89,011,902
Other Accrued Liabilities	0	1,047,977	(1,047,977)	0
Total Liabilities	<u>\$87,990,051</u>	<u>\$239,643,614</u>	<u>(\$238,621,763)</u>	<u>\$89,011,902</u>

*CAPITAL ASSETS USED IN THE
OPERATION OF GOVERNMENTAL FUNDS*

MIAMI COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Source
December 31, 2009***

<u>Capital Assets</u>	
Land	\$5,517,735
Buildings	38,748,677
Improvements Other Than Buildings	303,480
Machinery and Equipment	19,250,057
Infrastructure	<u>73,517,878</u>
Total Capital Assets	<u><u>\$137,337,827</u></u>
<u>Investment in Capital Assets</u>	
General Fund	\$3,284,132
Special Revenue Funds	20,921,760
Capital Project Funds	46,933,403
Infrastructure Prior to 2002	63,381,380
Enterprise Funds	101,458
Donated	<u>2,715,694</u>
Total Investment in Capital Assets	<u><u>\$137,337,827</u></u>

MIAMI COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2009***

<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	\$25,968,992	\$41,541	\$4,709,707	\$0	\$31,233,578
Judicial	0	59,521	0	1,041,329	0	1,100,850
Public Safety	24,921	7,700,216	30,948	6,867,177	0	14,623,262
Public Works	4,952,876	2,120,659	105,694	4,716,002	73,517,878	85,413,109
Health	26,600	1,297,386	30,992	1,421,127	0	2,776,105
Human Services	0	1,601,903	94,305	494,715	0	2,190,923
	<u>\$5,517,735</u>	<u>\$38,748,677</u>	<u>\$303,480</u>	<u>\$19,250,057</u>	<u>\$73,517,878</u>	<u>\$137,337,827</u>

MIAMI COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
For Year Ended December 31, 2009***

Function	December 31, 2008	Transfers	Additions	Deletions	December 31, 2009
General Government	\$28,425,501	\$34,434	\$2,786,953	(\$13,310)	\$31,233,578
Judicial	1,075,915	0	24,935	0	1,100,850
Public Safety	14,528,369	0	322,490	(227,597)	14,623,262
Public Works	83,519,960	21,980	1,934,765	(63,596)	85,413,109
Health	2,774,786	0	11,377	(10,058)	2,776,105
Human Services	<u>2,365,671</u>	<u>13,868</u>	<u>0</u>	<u>(188,616)</u>	<u>2,190,923</u>
Total Capital Assets	<u><u>\$132,690,202</u></u>	<u><u>\$70,282</u></u>	<u><u>\$5,080,520</u></u>	<u><u>(\$503,177)</u></u>	<u><u>\$137,337,827</u></u>

STATISTICAL





STATISTICAL TABLES

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

Financial Trends	S 2 – S 13
These schedules contain trend information to help the reader understand how the county's financial position has changed over time.	
Revenue Capacity	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.	
Debt Capacity	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.	
Economic and Demographic Information	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.	
Operating Information	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 Seven Years
(accrual basis of accounting)*

	<u>2003</u>	<u>2004</u>	<u>2005</u>
Governmental Activities:			
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>
Business-type Activities:			
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>
Primary Government:			
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

* - Restated

Miami County, Ohio

2006	2007	2008	2009
		*	
\$76,641,124	\$78,520,372	\$78,053,727	\$75,816,438
35,965,761	36,922,276	27,605,258	28,447,736
18,028,477	18,028,324	17,063,147	18,177,572
<u>\$130,635,362</u>	<u>\$133,470,972</u>	<u>\$122,722,132</u>	<u>\$122,441,746</u>
\$5,467,311	\$4,812,358	\$5,094,224	\$7,277,791
1,649,492	2,460,862	3,152,627	1,684,946
<u>\$7,116,803</u>	<u>\$7,273,220</u>	<u>\$8,246,851</u>	<u>\$8,962,737</u>
\$82,108,435	\$83,332,730	\$83,147,951	\$83,094,229
35,965,761	36,922,276	27,605,258	28,447,736
19,677,969	20,489,186	20,215,774	19,862,518
<u>\$137,752,165</u>	<u>\$140,744,192</u>	<u>\$130,968,983</u>	<u>\$131,404,483</u>

Miami County, Ohio

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

	2003	2004	2005
Expenses			
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>
Program Revenues			
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

2006	2007	2008	2009
\$15,531,350	\$17,712,859	\$19,526,936	\$19,547,540
10,841,602	13,284,599	13,501,156	14,234,058
12,156,374	13,434,394	15,692,390	14,987,085
591,531	536,828	612,086	602,603
8,423,518	9,935,429	10,150,601	10,809,904
13,115,474	14,866,755	15,398,717	15,246,637
275,322	256,451	237,609	250,342
<u>60,935,171</u>	<u>70,027,315</u>	<u>75,119,495</u>	<u>75,678,169</u>
1,218,332	1,580,027	1,341,121	1,469,710
1,860,644	1,662,836	1,642,150	2,282,710
5,095,970	4,664,059	5,145,223	4,482,949
147,824	301,094	415,074	419,668
<u>8,322,770</u>	<u>8,208,016</u>	<u>8,543,568</u>	<u>8,655,037</u>
<u>\$69,257,941</u>	<u>\$78,235,331</u>	<u>\$83,663,063</u>	<u>\$84,333,206</u>
\$5,645,336	\$5,616,612	\$5,236,592	\$5,248,129
531,346	512,707	537,483	542,738
2,392,696	2,309,418	2,738,276	2,186,559
889,412	996,836	1,568,107	1,688,791
6,581,588	6,649,206	6,440,503	5,380,347
16,479,006	17,640,571	19,217,099	21,544,583
2,216,325	7,051,583	5,381,366	9,717,152
<u>34,735,709</u>	<u>40,776,933</u>	<u>41,119,426</u>	<u>46,308,299</u>

(Continued)

Miami County, Ohio

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

	2003	2004	2005
Business-type Activities:			
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
Net (Expense)/Revenue			
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)
General Revenues and Other Changes in Net Assets			
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
Change in Net Assets			
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

2006	2007	2008	2009
862,526	1,252,273	1,234,564	1,400,272
1,590,212	1,282,360	1,826,296	1,837,662
4,866,833	5,095,856	5,388,401	4,724,944
206,534	331,537	440,144	453,597
0	0	0	0
255,135	619,456	630,225	954,448
<u>7,781,240</u>	<u>8,581,482</u>	<u>9,519,630</u>	<u>9,370,923</u>
<u>42,516,949</u>	<u>49,358,415</u>	<u>50,639,056</u>	<u>55,679,222</u>
(26,199,462)	(29,250,382)	(34,000,069)	(29,369,870)
(541,530)	373,466	976,062	715,886
<u>(\$26,740,992)</u>	<u>(\$28,876,916)</u>	<u>(\$33,024,007)</u>	<u>(\$28,653,984)</u>
\$12,032,427	\$12,041,927	\$12,025,273	\$11,543,867
10,415,445	10,799,612	10,903,586	10,212,579
4,093,762	4,549,470	4,597,786	5,566,441
3,384,196	3,534,795	2,586,035	1,050,564
787,847	899,188	754,691	716,033
0	261,000	0	0
<u>30,713,677</u>	<u>32,085,992</u>	<u>30,867,371</u>	<u>29,089,484</u>
51,863	43,951	(2,431)	0
0	(261,000)	0	0
<u>51,863</u>	<u>(217,049)</u>	<u>(2,431)</u>	<u>0</u>
<u>\$30,765,540</u>	<u>\$31,868,943</u>	<u>\$30,864,940</u>	<u>\$29,089,484</u>
\$4,514,215	\$2,835,610	(\$3,132,698)	(\$280,386)
(489,667)	156,417	973,631	715,886
<u>\$4,024,548</u>	<u>\$2,992,027</u>	<u>(\$2,159,067)</u>	<u>\$435,500</u>

Miami County, Ohio

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

	2000	2001	2002	2003
General Fund				
Reserved	\$579,249	\$756,257	\$1,180,159	\$807,656
Unreserved	15,580,841	17,115,168	16,686,182	17,039,733
<i>Total General Fund</i>	<u>16,160,090</u>	<u>17,871,425</u>	<u>17,866,341</u>	<u>17,847,389</u>
All Other Governmental Funds				
Reserved	2,334,644	2,746,073	3,122,838	2,194,636
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	16,626,637	18,218,163	16,751,894	17,257,758
Capital Projects Funds	(1,437,252)	(957,201)	4,301,035	4,377,632
Total All Other Governmental Funds	<u>17,524,029</u>	<u>20,007,035</u>	<u>24,175,767</u>	<u>23,830,026</u>
<i>Total Governmental Funds</i>	<u>\$33,684,119</u>	<u>\$37,878,460</u>	<u>\$42,042,108</u>	<u>\$41,677,415</u>

Source: County Auditor's Office

NOTE: Years 2000-2002 Do not include the Expendable Trust Funds which were classified as a Fiduciary Funds prior to implementing GASB 34 in 2003.

Miami County, Ohio

<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$903,688	\$872,622	\$894,445	\$576,108	\$1,283,243	\$1,569,366
<u>16,182,044</u>	<u>15,118,408</u>	<u>15,754,138</u>	<u>16,022,522</u>	<u>13,782,335</u>	<u>9,836,526</u>
<u>17,085,732</u>	<u>15,991,030</u>	<u>16,648,583</u>	<u>16,598,630</u>	<u>15,065,578</u>	<u>11,405,892</u>
2,034,744	2,699,879	3,368,175	3,251,450	3,469,785	6,295,585
17,751,218	22,360,201	23,224,956	22,667,534	22,832,667	22,745,377
<u>4,080,736</u>	<u>3,443,341</u>	<u>3,623,891</u>	<u>3,794,010</u>	<u>3,285,072</u>	<u>(2,106,161)</u>
<u>23,866,698</u>	<u>28,503,421</u>	<u>30,217,022</u>	<u>29,712,994</u>	<u>29,587,524</u>	<u>26,934,801</u>
<u>\$40,952,430</u>	<u>\$44,494,451</u>	<u>\$46,865,605</u>	<u>\$46,311,624</u>	<u>\$44,653,102</u>	<u>\$38,340,693</u>

Miami County, Ohio

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

	2000	2001	2002	2003
Revenues:				
Taxes	\$19,207,021	\$20,925,983	\$20,027,419	\$21,310,935
Intergovernmental Revenues	20,043,666	23,158,300	21,970,913	21,046,540
Charges for Services	10,098,425	10,699,575	11,019,752	12,633,018
Licenses and Permits	398,808	402,422	431,354	482,060
Investment Earnings	2,928,967	3,075,942	1,569,448	953,412
Special Assessments	76,119	76,388	76,870	0
Fines and Forfeitures	1,433,064	1,560,521	1,491,766	1,598,345
All Other Revenue	713,222	755,589	823,877	1,162,948
Total Revenue	54,899,292	60,654,720	57,411,399	59,187,258
Expenditures:				
Current:				
Public Safety	12,777,469	13,864,439	15,722,849	15,520,763
Health	8,090,945	9,019,913	9,302,110	9,913,898
Human Services	10,510,608	11,851,536	12,638,760	12,473,435
Conservation and Recreation	456,791	541,255	355,069	449,267
Public Works	6,740,686	9,012,046	6,443,600	6,088,117
General Government	12,005,531	12,270,362	12,700,844	13,012,999
Capital Outlay	3,670,812	1,212,123	1,478,081	1,126,747
Debt Service:				
Principal Retirement	295,045	284,345	290,409	481,531
Interest and Fiscal Charges	370,698	351,178	289,177	364,771
Total Expenditures	54,918,585	58,407,197	59,220,899	59,431,528
Excess (Deficiency) of Revenues Over Expenditures	(19,293)	2,247,523	(1,809,500)	(244,270)

Miami County, Ohio

2004	2005	2006	2007	2008	2009
\$22,332,039	\$22,358,954	\$22,464,867	\$22,861,955	\$22,934,316	\$21,716,888
23,099,591	28,238,711	27,391,229	27,826,871	31,213,247	32,292,173
12,544,201	12,746,020	13,167,486	13,116,307	13,621,453	12,730,797
536,189	569,560	831,512	677,437	887,866	618,133
778,890	1,307,248	3,284,614	3,754,229	2,553,524	1,036,191
0	0	0	0	0	0
1,324,446	1,588,780	1,683,942	1,577,088	1,651,543	1,533,246
1,028,869	1,778,436	1,132,191	1,185,525	961,104	1,224,378
<u>61,644,225</u>	<u>68,587,709</u>	<u>69,955,841</u>	<u>70,999,412</u>	<u>73,823,053</u>	<u>71,151,806</u>
16,396,824	16,641,367	17,106,536	17,968,563	19,119,238	18,600,299
10,630,088	10,887,323	12,164,068	13,923,150	13,461,964	13,801,169
12,666,216	13,121,151	13,714,744	14,184,550	15,857,126	14,748,863
484,357	605,586	591,531	536,828	612,086	602,603
7,528,033	9,030,828	8,912,625	9,329,376	9,994,405	10,217,135
13,167,295	14,572,874	14,194,800	14,921,902	14,993,615	14,576,070
636,854	710,288	403,473	141,335	853,981	4,068,048
563,336	557,008	575,550	597,728	488,185	504,400
315,666	296,583	277,989	259,302	239,051	251,900
<u>62,388,669</u>	<u>66,423,008</u>	<u>67,941,316</u>	<u>71,862,734</u>	<u>75,619,651</u>	<u>77,370,487</u>
(744,444)	2,164,701	2,014,525	(863,322)	(1,796,598)	(6,218,681)

(Continued)

Miami County, Ohio

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

	2000	2001	2002	2003
Other Financing Sources (Uses):				
Proceeds from the Sale of Capital Assets	19,076	522,010	21,561	130,000
Other Financing Sources - Capital Leases	114,045	0	0	0
General Obligation Bonds Issued	0	0	5,905,000	0
Refunding General Obligation Bonds	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	1,330,918	884,102	996,512	777,529
Transfers Out	(1,830,918)	(884,102)	(996,512)	(777,529)
Total Other Financing Sources (Uses)	<u>(366,879)</u>	<u>522,010</u>	<u>5,926,561</u>	<u>130,000</u>
Net Change in Fund Balance	<u>(\$386,172)</u>	<u>\$2,769,533</u>	<u>\$4,117,061</u>	<u>(\$114,270)</u>
Debt Service as a Percentage of Noncapital Expenditures	1.24%	1.14%	0.99%	1.50%

Source: County Auditor's Office

NOTE: Years 2000-2002 Do not include the Expendable Trust Funds which were classified as a Fiduciary Funds prior to implementing GASB 34 in 2003.

Miami County, Ohio

2004	2005	2006	2007	2008	2009
0	0	0	0	0	0
0	52,480	26,240	99,508	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,088,577	932,871	1,382,344	1,352,867	729,814	976,550
(1,088,577)	(932,871)	(1,382,344)	(1,091,867)	(729,814)	(976,550)
0	52,480	26,240	360,508	0	0
(\$744,444)	\$2,217,181	\$2,040,765	(\$502,814)	(\$1,796,598)	(\$6,218,681)
1.79%	1.39%	1.42%	1.27%	0.99%	1.05%

Miami County, Ohio

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

Tax year	2000	2001	2002	2003
Real Property				
Assessed	\$1,464,115	\$1,314,415	\$1,635,372	\$1,365,818
Actual	4,183,186	3,755,471	4,672,491	3,902,337
Public Utility				
Assessed	91,699	64,244	66,096	64,630
Actual	261,997	183,554	188,846	184,657
Tangible Personal Property				
Assessed	304,869	309,861	317,695	305,664
Actual	1,219,476	1,239,444	1,270,780	1,222,656
Total				
Assessed	1,860,683	1,688,520	2,019,163	1,736,112
Actual	5,664,659	5,178,469	6,132,117	5,309,650
Assessed Value as a Percentage of Actual Value				
	32.85%	32.61%	32.93%	32.70%
Total Direct Tax Rate				
	8.83	8.43	9.13	9.13

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, 12.5% for 2007, 6.25% for 2008 and 0% for 2009.

Miami County, Ohio

2004	2005	2006	2007	2008	2009
\$1,773,597	\$1,830,420	\$1,860,507	\$2,054,076	\$2,075,563	\$2,104,198
5,067,420	5,229,771	5,315,734	5,868,789	5,930,180	6,011,994
63,432	62,042	60,255	53,199	54,562	53,868
181,234	177,263	172,157	151,997	155,891	153,909
281,330	269,489	200,084	131,018	64,837	3,693
1,125,320	1,077,956	1,067,115	1,048,144	1,037,392	0
2,118,359	2,161,951	2,120,846	2,238,293	2,194,962	2,161,759
6,373,974	6,484,990	6,555,006	7,068,930	7,123,463	6,165,903
33.23%	33.34%	32.35%	31.66%	30.81%	35.06%
9.11	9.12	8.81	8.80	8.81	8.81

Miami County, Ohio

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

	2000	2001	2002	2003
Direct County Rates				
General Fund	2.40	2.40	2.40	2.40
Park Levy	0.50	1.10	1.10	1.10
Special Bridge	0.80	0.80	0.80	0.80
Riverside School	4.50	3.50	4.20	4.20
Tri-County Mental Health	0.60	0.60	0.60	0.60
Conservancy	0.03	0.03	0.03	0.03
Total	8.83	8.43	9.13	9.13
Overlapping Rates				
Corporations	1.40 - 16.03	1.40 - 16.03	1.40 - 16.03	1.40 - 16.03
Townships	1.10 - 6.10	1.10 - 6.10	1.10 - 6.10	1.10 - 9.40
School Districts	30.20 - 58.83	30.09 - 58.80	30.02 - 58.35	30.02 - 64.15
Joint Vocational School Districts	2.58 - 4.90	2.58 - 4.90	2.58 - 4.90	2.58 - 5.46

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

2004	2005	2006	2007	2008	2009
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	0.45	0.45	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
0.01	0.02	0.06	0.05	0.06	0.06
9.11	9.12	8.81	8.80	8.81	8.81
1.40 - 18.52	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53
1.10 - 9.40	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40
29.87 - 64.15	29.87 - 65.15	29.87 - 66.80	29.50 - 70.05	29.50 - 70.05	29.15 - 70.05
2.58 - 5.45	2.58 - 5.45	2.58 - 5.45	2.58 - 5.35	2.58 - 5.18	2.58 - 5.36

Miami County, Ohio

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

		2009		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power and Light Company	Utilities	\$42,977,650	1	2.04%
Midamco	Retail	8,334,290	2	0.40%
American Honda Motor	Manufacturing	6,408,920	3	0.30%
Meijer Distribution Inc.	Warehouse	6,344,740	4	0.30%
Vectren Energy Delivery	Utilities	5,330,350	5	0.25%
Pioneer Rural Electric	Utilities	5,321,280	6	0.25%
Towne Park LLC	Apartments	5,175,530	7	0.25%
Harvey A. Tolson	Retail	3,724,630	8	0.18%
Menard Inc.	Retail	3,493,950	9	0.17%
MED-TERRA Inc.	Medical	3,413,730	10	0.16%
Subtotal		<u>90,525,070</u>		4.30%
All Others		<u>2,013,672,930</u>		95.70%
Total		<u><u>\$2,104,198,000</u></u>		<u><u>100.00%</u></u>
		2000		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power and Light Company	Utilities	\$68,409,200	1	4.68%
Midamco	Retail	10,305,870	2	0.70%
GTE North Inc.	Utilities	10,146,530	3	0.69%
American Honda Motor	Manufacturing	6,660,570	4	0.45%
Park Place Properties LLC	Rentals	6,302,000	5	0.43%
Evenflo Juvenile Furniture Co.	Manufacturing	2,814,020	6	0.19%
Hobart Corporation	Manufacturing	2,802,850	7	0.19%
ITW/Hobart Brothers Company	Manufacturing	2,547,580	8	0.17%
American Matsushita Electronics	Manufacturing	1,845,350	9	0.13%
Infotel Inc. / Midwest Micro	Manufacturing	1,666,090	10	0.11%
Subtotal		<u>113,500,060</u>		7.74%
All Others		<u>1,350,614,940</u>		92.26%
Total		<u><u>\$1,464,115,000</u></u>		<u><u>100.00%</u></u>

Source: County Auditor - Land and Buildings

Based on valuation of property in 2009 and 2000

Miami County, Ohio

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

Name of Taxpayer	Nature of Business	2009		
		Assessed Value	Rank	Percent of Total Assessed Value
Verizon North Inc.	Telecommunication	\$1,684,880	1	2.93%
Ohio Bell Telephone Co.	Telecommunication	639,180	2	1.11%
New Par	Telecommunication	370,190	3	0.64%
Windstream Ohio Inc.	Telecommunication	179,960	4	0.31%
Sprintcom Inc.	Telecommunication	124,520	5	0.22%
Cincinnati Bell Wireless LLC	Telecommunication	123,210	6	0.21%
TWC Digital Phone LLC	Telecommunication	101,060	7	0.18%
Ohio Bell Telephone & Telegraph Co.	Telecommunication	92,370	8	0.16%
AT & T Communications of Ohio Inc.	Telecommunication	87,760	9	0.15%
Cincinnati SMSA Ltd. Partnership	Telecommunication	79,880	10	0.14%
Subtotal		3,483,010		6.05%
All Others		54,077,990		93.95%
Total		<u>\$57,561,000</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2000		
		Assessed Value	Rank	Percent of Total Assessed Value
American Matsushita	Manufacturing	\$35,178,560	1	8.87%
B. F. Goodrich Corporation	Manufacturing	26,521,010	2	6.69%
Meijer, Inc.	Retail	15,231,840	3	3.84%
American Honda Motor	Manufacturing	12,261,570	4	3.09%
Infotel Inc.	Manufacturing	10,522,950	5	2.65%
ITW/Hobart Brothers	Manufacturing	8,329,270	6	2.10%
Evenflo Juvenile Furniture Co.	Manufacturing	7,692,910	7	1.94%
Hobart Corporation	Manufacturing	7,007,200	8	1.77%
Miami Acquisition Corp	Manufacturing	5,508,940	8	1.39%
Hartzell Propeller, Inc.	Manufacturing	4,876,560	10	1.23%
Subtotal		133,130,810		33.57%
All Others		263,437,190		66.43%
Total		<u>\$396,568,000</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings

Based on valuation of property in 2009 and 2000

Miami County, Ohio

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

Collection Year	<u>2000</u>	<u>2001</u>	<u>2002</u>
Total Tax Levy (1)	\$13,316,706	\$15,581,189	\$15,202,556
Collections within the Fiscal Year of the Levy			
Current Tax Collections	13,036,386	15,125,899	14,796,078
Percent of Levy Collected	97.89%	97.08%	97.33%
Delinquent Tax Collections	<u>375,070</u>	<u>317,245</u>	<u>401,435</u>
Total Tax Collections (3)	13,411,456	15,443,144	15,197,513
Percent of Total Tax Collections To Tax Levy	100.71%	99.11%	99.97%
Accumulated Outstanding Delinquent Taxes (2)	483,466	643,531	1,002,935
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	3.63%	4.13%	6.60%

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.

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

2003	2004	2005	2006	2007	2008	2009
\$16,975,455	\$16,886,055	\$17,119,135	\$16,616,509	\$17,319,900	\$16,817,019	\$16,271,945
16,519,610	16,516,878	16,608,418	16,203,212	16,861,590	16,330,796	15,844,376
97.31%	97.81%	97.02%	97.51%	97.35%	97.11%	97.37%
534,654	535,588	533,555	623,936	493,813	1,093,485	481,486
17,054,264	17,052,466	17,141,973	16,827,148	17,355,403	17,424,281	16,325,862
100.46%	100.99%	100.13%	101.27%	100.20%	103.61%	100.33%
1,126,301	1,028,662	1,095,502	967,892	1,186,677	1,458,507	881,820
6.63%	6.09%	6.40%	5.82%	6.85%	8.67%	5.42%

Miami County, Ohio

Taxable Sales By Industry (Category) Last Ten Years

	2000	2001	2002	2003
Sales Tax Payments	\$3,365,512	\$3,309,124	\$3,254,558	\$3,239,092
Direct Pay Tax Return Payments	270,649	304,947	159,332	160,729
Seller's Use Tax Return Payments	582,736	598,091	657,110	672,651
Consumer's Use Tax Return Payments	297,244	453,747	337,868	380,215
Motor Vehicle Tax Payments	1,569,373	1,649,991	2,003,005	1,966,715
Non-Resident Motor Vehicle Tax	N/A	N/A	N/A	N/A
Watercraft and Outboard Motors	27,361	27,813	34,782	32,336
Department of Liquor Control	18,434	18,497	19,460	20,916
Sales Tax on Motor Vehicle Fuel Refunds	436	1,098	1,258	1,547
Sales/Use Tax Voluntary Payments	15,733	5,550	4,137	12,715
Statewide Master Numbers	2,965,930	2,902,789	3,222,895	3,436,892
Sales/Use Tax Assessment Payments	16,152	47,852	29,785	10,034
Streamlined Sales Tax Payments	N/A	N/A	N/A	N/A
Managed Audit Sales/Use Tax Payments	N/A	N/A	N/A	N/A
Adjustments Made to Prior Allocations	12	352	9	(3,959)
Less 1% Administrative Rotary Fund	(91,296)	(93,198)	(97,242)	(99,299)
Sales/Use Tax Refunds Approved	(25,466)	(221,071)	(69,115)	(190,241)
Total	\$9,012,810	\$9,005,582	\$9,557,842	\$9,640,343
Sales Tax Rate	1.00%	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

Miami County, Ohio

2004	2005	2006	2007	2008	2009
\$3,287,791	\$3,274,208	\$3,226,079	\$3,270,156	\$3,364,045	\$2,926,985
220,309	255,101	274,567	385,540	442,275	294,993
799,544	815,409	695,175	798,282	910,110	774,112
192,440	257,052	285,595	288,787	284,375	162,733
1,903,762	1,763,393	1,639,974	1,691,254	1,578,728	1,406,095
N/A	N/A	N/A	2,293	24,087	13,391
33,742	31,819	27,620	26,760	22,307	18,739
22,543	24,219	26,531	28,530	30,863	31,852
1,751	2,633	3,098	2,354	4,199	3,849
8,996	7,314	4,992	5,664	9,254	5,376
3,920,292	4,209,616	4,318,793	4,333,283	4,411,571	4,276,822
18,017	29,062	42,767	13,372	52,396	125,969
N/A	N/A	N/A	1,010	3,153	4,890
N/A	N/A	1	0	0	0
(267)	0	0	0	(389)	0
(104,089)	(106,698)	(105,378)	(108,378)	(111,181)	(99,871)
(27,927)	(39,592)	(47,507)	(9,459)	(19,269)	(58,738)
<u>\$10,276,904</u>	<u>\$10,523,536</u>	<u>\$10,392,307</u>	<u>\$10,729,448</u>	<u>\$11,006,524</u>	<u>\$9,887,197</u>
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

Miami County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2000	2001	2002	2003
Governmental Activities ⁽¹⁾				(4)
General Obligation Bonds Payable	\$2,650,000	\$2,385,000	\$8,020,000	\$7,560,000
Superfund Site Liability	949,502	590,686	337,286	1,389,768
Capital Leases	84,000	64,655	44,246	152,715
Business-type Activities ⁽¹⁾				
General Obligation Bonds Payable	\$4,865,000	\$4,605,000	\$5,550,000	\$5,225,000
OPWC Loan Payable	274,400	754,800	710,200	665,600
OWDA Loan Payable	0	0	0	0
Landfill Postclosure Liability	0	0	0	23,599
Total Primary Government	<u>\$8,822,902</u>	<u>\$8,400,141</u>	<u>\$14,661,732</u>	<u>\$15,016,682</u>
Population ⁽²⁾				
Miami County	98,868	98,868	98,868	98,868
Outstanding Debt Per Capita	\$89	\$85	\$148	\$152
Income ⁽³⁾				
Personal (in thousands)	2,756,044	2,744,773	2,800,337	2,917,990
Percentage of Personal Income	0.32%	0.31%	0.52%	0.51%

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

2004	2005	2006	2007	2008	2009
				(4)	
\$7,050,000	\$6,525,000	\$5,985,000	\$5,445,000	\$4,995,000	\$4,530,000
2,914,659	2,745,227	2,080,553	1,899,771	9,267,390	8,765,900
99,379	119,851	110,541	152,321	114,136	74,736
\$4,890,000	\$6,590,000	\$6,150,000	\$6,410,000	\$9,515,000	\$8,865,000
621,000	576,400	911,800	847,200	1,007,600	931,750
0	0	0	0	945,347	1,171,436
24,094	24,745	25,462	26,139	26,688	27,169
<u>\$15,599,132</u>	<u>\$16,581,223</u>	<u>\$15,263,356</u>	<u>\$14,780,431</u>	<u>\$25,871,161</u>	<u>\$24,365,991</u>
98,868	98,868	98,868	98,868	98,868	98,868
\$158	\$168	\$154	\$149	\$262	\$246
3,006,675	3,029,810	3,173,366	3,281,330	3,428,545	3,506,947
0.52%	0.55%	0.48%	0.45%	0.75%	0.69%

Miami County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2000	2001	2002	2003
Population ⁽¹⁾	98,868	98,868	98,868	98,868
Assessed Value ⁽²⁾	\$1,860,683	\$1,688,520	\$2,019,163	\$1,736,112
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$2,650,000	\$2,385,000	\$8,020,000	\$7,560,000
Resources Available to Pay Principal ⁽⁴⁾	\$68,244	\$61,043	\$394,085	\$78,154
Net General Bonded Debt	\$2,581,756	\$2,323,957	\$7,625,915	\$7,481,846
Ratio of Net Bonded Debt to Estimated Actual Value	0.14%	0.14%	0.38%	0.43%
Net Bonded Debt per Capita	\$26.11	\$23.51	\$77.13	\$75.68

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

2004	2005	2006	2007	2008	2009
98,868	98,868	98,868	98,868	98,868	98,868
\$2,118,359	\$2,161,951	\$2,120,846	\$2,238,293	\$2,194,962	\$2,161,759
\$7,050,000	\$6,525,000	\$5,985,000	\$5,445,000	\$4,995,000	\$4,530,000
\$86,776	\$100,095	\$127,347	\$119,832	\$120,392	\$84,564
\$6,963,224	\$6,424,905	\$5,857,653	\$5,325,168	\$4,874,608	\$4,445,436
0.33%	0.30%	0.28%	0.24%	0.22%	0.21%
\$70.43	\$64.98	\$59.25	\$53.86	\$49.30	\$44.96



Miami County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2009*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Miami County</u>	<u>Amount Applicable to Miami County</u>
Direct:			
Miami County	\$4,530,000	100.00%	\$4,530,000
Overlapping:			
Corporations wholly within the County	18,179,774	100.00%	18,179,774
Corporations with Overlapping Boundaries	7,895,000	1.75%	137,944
School Districts wholly within the County	27,731,447	100.00%	<u>27,731,447</u>
		Subtotal	<u>46,049,165</u>
		Total	<u><u>\$50,579,165</u></u>

Source:

County Auditor's Office

Miami County, Ohio

Debt Limitations Last Ten Years

Collection Year	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
<u>Total Debt</u>				
Net Assessed Valuation	\$1,860,683,000	\$1,688,520,000	\$2,019,163,000	\$1,736,112,000
Debt Limit (1)	45,017,075	40,713,000	48,979,075	41,902,800
County Debt Outstanding (2)	2,650,000	2,385,000	8,020,000	7,560,000
Less:				
Applicable Debt Service Fund Amounts	(68,244)	(61,043)	(394,085)	(78,154)
Net Indebtedness Subject to Limit	<u>2,581,756</u>	<u>2,323,957</u>	<u>7,625,915</u>	<u>7,481,846</u>
Overall Legal Debt Margin	<u>\$42,435,319</u>	<u>\$38,389,043</u>	<u>\$41,353,160</u>	<u>\$34,420,954</u>
	94.26%	94.29%	84.43%	82.14%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$1,860,683,000	\$1,688,520,000	\$2,019,163,000	\$1,736,112,000
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	18,606,830	16,885,200	20,191,630	17,361,120
Net Indebtedness Subject to Limit	<u>2,581,756</u>	<u>2,323,957</u>	<u>7,625,915</u>	<u>7,481,846</u>
Overall Legal Debt Margin	<u>\$16,025,074</u>	<u>\$14,561,243</u>	<u>\$12,565,715</u>	<u>\$9,879,274</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

2004	2005	2006	2007	2008	2009
\$2,118,359,000	\$2,161,951,000	\$2,120,846,000	\$2,238,293,000	\$2,194,962,000	\$2,161,759,000
51,458,975	52,548,775	51,521,150	54,457,325	53,374,050	52,543,975
7,050,000	6,525,000	5,985,000	5,445,000	4,995,000	4,530,000
(86,776)	(100,095)	(127,347)	(119,832)	(120,392)	(84,564)
6,963,224	6,424,905	5,857,653	5,325,168	4,874,608	4,445,436
<u>\$44,495,751</u>	<u>\$46,123,870</u>	<u>\$45,663,497</u>	<u>\$49,132,157</u>	<u>\$48,499,442</u>	<u>\$48,098,539</u>
86.47%	87.77%	88.63%	90.22%	90.87%	91.54%
\$2,118,359,000	\$2,161,951,000	\$2,120,846,000	\$2,238,293,000	\$2,194,962,000	\$2,161,759,000
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
21,183,590	21,619,510	21,208,460	22,382,930	21,949,620	21,617,590
6,963,224	6,424,905	5,857,653	5,325,168	4,874,608	4,445,436
<u>\$14,220,366</u>	<u>\$15,194,605</u>	<u>\$15,350,807</u>	<u>\$17,057,762</u>	<u>\$17,075,012</u>	<u>\$17,172,154</u>

Miami County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2000	2001	2002	2003
Population ⁽¹⁾				
Miami County	98,868	98,868	98,868	98,868
Income ⁽²⁾				
Total Personal (in thousands)	\$2,756,044	\$2,744,773	\$2,800,337	\$2,917,990
Per Capita	\$27,876	\$27,762	\$28,324	\$29,514
Unemployment Rate ⁽³⁾				
Federal	4.2%	3.8%	4.8%	5.8%
State	4.3%	3.7%	4.3%	5.7%
Miami County	3.4%	4.3%	5.5%	6.1%
Civilian Work Force Estimates ⁽³⁾				
State	5,900,400	5,857,000	5,828,000	5,915,000
Miami County	50,500	51,800	52,000	52,200

Sources:

- (1) US Bureau of Census of Population
- (2) US Department of Commerce, Bureau of Economic Analysis
- (3) State Department of Labor Statistics

Miami County, Ohio

2004	2005	2006	2007	2008	2009
98,868	98,868	98,868	98,868	98,868	98,868
\$3,006,675	\$3,029,810	\$3,173,366	\$3,281,330	\$3,428,545	\$3,506,947
\$30,411	\$30,645	\$32,097	\$33,189	\$34,678	\$35,471
6.0%	5.5%	4.6%	4.6%	5.8%	9.3%
6.1%	6.0%	5.5%	5.6%	6.6%	10.2%
5.7%	5.6%	5.5%	5.4%	6.4%	11.7%
5,875,300	5,900,400	5,934,000	5,976,500	5,986,400	5,970,200
54,300	54,100	55,100	55,400	55,400	55,400



Miami County, Ohio

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2009		
		Number of Employees	Rank	Percentage of Total Employment
Upper Valley Medical Center	Health Care	1,429	1	2.58%
Miami County	Government	919	2	1.66%
Meijer Distribution	Warehouse	705	3	1.27%
Goodrich Corporation	Manufacturing	670	4	1.21%
F & P America Manufacturing Inc.	Manufacturing	644	5	1.16%
Hobart Corporation	Manufacturing	581	6	1.05%
ITW/Hobart Brothers Company	Manufacturing	525	7	0.95%
Troy City School District	Education	503	8	0.91%
Evenflo Juvenile Furniture Company	Manufacturing	294	9	0.53%
Clopay Building Products Inc.	Manufacturing	264	10	0.48%
Total		<u>6,534</u>		
Total Employment within the County		<u><u>55,400</u></u>		
Employer	Nature of Business	2000		
		Number of Employees	Rank	Percentage of Total Employment
Upper Valley Medical Center	Health Care	1,781	1	3.53%
American Matsushita	Manufacturing	1,524	2	3.02%
Pre Mark International - Food Equipment Div.	Manufacturing	1,091	3	2.16%
Miami County	Government	904	4	1.79%
Goodrich Corporation	Manufacturing	808	5	1.60%
ITW/Hobart Brothers Company	Manufacturing	676	6	1.34%
Evenflo Juvenile Furniture Company	Manufacturing	671	7	1.33%
Troy City School District	Education	599	8	1.19%
A.O. Smith Electric Products Company	Manufacturing	405	9	0.80%
Spinaker Coatings, Inc.	Manufacturing	296	10	0.59%
Total		<u>8,755</u>		
Total Employment within the County		<u><u>50,500</u></u>		

Source: County Auditor's Office

Miami County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2000	2001	2002	2003	2004
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	12.25	14.25	13.25	12.25	12.25
Auditor	23.25	21.25	21.25	23.75	23.75
Treasurer	5.00	5.00	5.00	5.00	5.00
Prosecutor	10.00	10.00	11.00	11.00	11.00
Planning and Zoning	5.50	6.00	6.00	5.00	6.00
Elections	8.00	7.50	9.00	9.00	9.00
Records Center	7.25	6.75	8.75	8.75	8.75
Building Regulations	8.00	7.00	6.00	7.00	7.00
Maintenance	14.50	13.50	13.50	14.50	14.00
Economic Development	0.00	0.00	0.00	0.00	1.00
Judicial					
Law Library	2.00	2.00	2.00	2.00	2.00
Common Pleas Court	17.00	16.00	17.00	19.00	18.00
Probate Court	5.50	5.50	5.00	5.00	6.00
Municipal Court	51.50	51.00	45.00	45.00	43.50
Juvenile Court	17.50	18.50	19.50	19.00	21.00
Public Defender	6.00	5.00	5.00	5.00	6.00
Clerk of Courts	14.75	15.75	17.25	17.25	17.25
Public Safety					
Coroner	1.00	1.00	1.00	1.00	1.00
Communication Center - 911	30.00	31.00	28.00	27.00	28.00
Sheriff	119.00	131.50	136.50	133.50	131.00
Adult Probation	2.00	2.00	3.00	3.00	3.00
Juvenile Probation	6.00	6.00	6.00	6.00	6.00
Juvenile Detention Center	34.25	34.25	33.75	30.25	29.25
Juvenile Rehabilitation Center	37.50	35.50	35.00	33.50	35.50
Public Works					
Water Districts	3.00	3.00	2.00	2.00	1.00
Sanitary Sewer	7.00	7.00	7.00	6.00	7.00
Transfer Station	11.50	12.50	13.00	13.50	12.50
Engineering	51.75	52.75	52.75	51.75	51.25
Transit	0.00	0.00	0.00	2.00	1.00
Health					
Board of Health	44.50	36.00	37.50	39.00	39.00
Dog and Kennel	5.50	5.00	4.50	4.50	4.50
Riverside MRDD	150.00	148.00	152.00	155.00	157.00
FCFC / Help Me Grow	5.50	5.50	8.00	6.00	6.00
WIC	6.50	4.00	6.50	4.50	4.00
Tri-County	8.00	9.00	9.00	13.00	15.00

Miami County, Ohio

2005	2006	2007	2008	2009
12.75	13.25	13.00	12.00	10.00
24.75	24.75	24.50	25.00	23.50
5.00	5.00	5.00	5.00	5.00
11.00	11.00	11.50	11.50	11.50
3.50	3.50	3.00	3.00	3.00
10.00	10.00	8.50	8.00	7.00
8.00	8.00	8.00	7.00	6.00
7.00	11.00	11.00	11.00	10.00
14.50	14.50	14.50	15.50	10.00
1.00	1.00	2.00	2.50	3.00
2.00	2.00	1.00	1.00	1.00
13.00	14.00	12.00	13.00	11.00
6.50	6.50	6.00	5.00	5.00
44.00	43.00	40.50	45.00	38.50
22.00	22.50	19.00	18.00	18.00
6.00	6.00	6.00	6.00	6.00
17.25	17.25	16.00	16.00	16.00
1.00	1.00	1.00	1.00	1.00
30.00	29.50	27.00	29.00	28.00
133.50	134.50	140.50	139.00	116.00
3.00	3.00	3.00	3.00	3.00
6.00	6.00	6.00	7.00	7.00
30.75	30.75	30.50	25.50	27.00
36.50	34.50	33.50	35.50	32.50
2.00	2.00	2.00	5.00	3.00
7.00	9.00	9.00	6.00	6.00
14.00	13.50	13.50	14.50	15.50
51.25	51.25	53.50	53.50	53.00
2.00	3.00	3.00	2.50	2.50
38.00	35.00	34.50	35.50	36.00
5.50	5.50	5.50	5.50	5.50
149.00	147.00	146.00	140.00	128.50
6.00	7.00	7.50	6.50	5.50
4.00	4.00	4.50	4.00	3.50
15.00	16.00	17.00	16.00	14.00

(Continued)

Miami County, Ohio

*Full Time Equivalent Employees by Function
Last Ten Years*

	2000	2001	2002	2003	2004
Human Services					
Children's Services	37.00	37.00	38.00	37.00	37.00
Veteran Services	6.00	6.00	6.00	6.50	5.00
Child Support Enforcement Agency	19.00	19.00	18.00	19.50	19.50
Jobs and Family Services	37.50	40.50	43.00	47.50	44.50
David L Brown Youth Center	20.00	18.50	19.50	15.00	15.00
Victim Witness Program	4.50	4.50	4.50	4.00	4.50
Conservation and Recreation					
Soil and Water Conservation	6.50	7.50	6.00	6.00	6.50
Park District	16.00	18.00	19.00	24.00	25.00
	<u>877.50</u>	<u>880.00</u>	<u>894.00</u>	<u>899.50</u>	<u>900.50</u>

Source: Miami County Auditor

Miami County, Ohio

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
37.00	37.00	38.00	36.00	35.50
5.00	5.00	5.50	5.50	5.50
19.50	21.50	21.50	20.50	19.50
49.50	51.00	51.00	52.50	48.50
13.00	13.00	13.00	12.50	10.50
4.50	4.50	4.50	3.50	3.50
6.50	6.50	5.50	6.50	6.00
27.50	30.25	34.50	30.00	34.50
<u>905.25</u>	<u>914.50</u>	<u>912.50</u>	<u>900.50</u>	<u>835.50</u>

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2000	2001	2002	2003
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,023	2,126	2,201	2,038
Number of Public Hearings	38	38	34	33
Auditor				
Number of Non-exempt Conveyances	2,352	2,381	2,560	2,790
Number of Exempt Conveyances	1,479	1,547	1,623	1,721
Number of Real Estate Transfers	3,831	3,928	4,183	4,511
Number of General Warrants Issued	31,140	32,537	32,833	32,512
Number of Payroll Warrants Issued	26,424	24,386	25,318	25,766
Number of Receipt Pay-ins Issued	19,379	20,276	20,345	20,549
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	438	413	527	453
Number of Criminal Cases - Juvenile Court	1,785	1,712	1,878	1,638
Board of Elections				
Number of Registered Voters	63,243	64,925	66,285	64,203
Number of Voters Last General Election	43,555	19,888	30,508	26,020
Percentage of Registered Voters that Voted	68.87%	30.63%	46.03%	40.53%
Recorder				
Number of Deeds Recorded	3,821	4,052	4,303	4,631
Number of Mortgages Recorded	6,653	9,682	11,409	13,974
Number of Military Discharges Recorded	44	327	23	30
Buildings and Grounds				
Number of Buildings	47	47	47	47
Square Footage of Buildings	615,363	615,363	615,363	615,363
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	614	616	810	825
Number of Criminal Cases Filed	438	413	527	453
Number of Domestic Cases Filed	642	604	598	516

Miami County, Ohio

2004	2005	2006	2007	2008	2009
2,234	2,072	2,042	1,985	1,845	1,995
41	27	39	29	18	20
2,878	3,000	2,604	2,305	1,987	1,870
1,708	1,633	1,510	1,470	1,369	1,345
4,586	4,633	4,114	3,775	3,356	3,215
31,797	29,420	28,821	28,668	29,369	27,838
25,908	25,416	25,653	25,942	25,893	25,597
21,808	22,037	26,314	21,343	22,388	27,448
N/A	N/A	46,898	47,203	47,320	49,699
N/A	N/A	44,367	44,759	44,923	47,481
524	643	628	191	587	569
1,532	1,348	1,389	1,357	1,342	1,187
72,169	66,698	68,732	69,972	71,373	72,080
52,104	26,775	37,390	21,243	51,496	32,348
72.20%	40.14%	54.40%	30.36%	72.15%	44.88%
4,757	4,778	4,274	3,588	3,372	3,156
9,433	8,503	7,295	6,124	4,420	5,236
20	10	21	7	11	10
47	47	47	47	47	47
615,363	615,363	615,363	615,363	615,363	615,363
846	828	960	1,053	1,117	1,203
524	643	628	553	587	569
540	569	548	761	787	462

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2000	2001	2002	2003
Probate Court				
Number of Estates Filed	646	647	590	562
Number of Guardianships Filed	116	97	83	78
Number of Adoptions Filed	56	57	74	63
Number of Marriages Filed	748	751	721	673
Juvenile Court				
Number of Civil Cases Filed	1,772	1,816	2,150	1,937
Number of Criminal / Delinquent Cases	1,785	1,712	1,878	1,638
Number of Traffic Cases	1,239	1,225	1,171	986
Number of Adult Cases	79	128	109	113
Number of Unruly Cases	N/A	N/A	N/A	N/A
Municipal Court				
Number of Civil Cases Filed	2,357	2,247	2,230	2,446
Number of Criminal and Traffic Cases Filed	23,894	23,814	22,699	22,594
Clerk of Courts				
Number of Domestic relations Cases Filed	642	604	598	516
Number of Civil Cases Filed	614	616	810	825
Number of Criminal Cases Filed	438	413	552	453
Number of Domestic Violence Cases Filed	123	130	196	243
Number of Appeals Filed	62	62	72	44
Number of Certificates of Judgement Filed	868	845	967	1,187
Number of Titles Issued	51,087	54,201	51,271	49,288
Public Safety				
Sheriff				
Jail Operation				
Average Daily Jail Census	92	92	98	93
Prisoners Booked	3,710	3,468	3,492	3,397
Prisoners Released	3,689	3,472	3,479	3,417
Incarceration Facility				
Average Daily Jail Census	N/A	174	219	222
Prisoners Booked	N/A	1,811	1,968	2,374
Prisoners Released	N/A	1,800	2,084	2,388
Enforcement				
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	129	161	275	328

Miami County, Ohio

2004	2005	2006	2007	2008	2009
614	568	562	546	558	584
82	69	81	30	94	75
50	58	55	42	69	45
695	718	673	700	690	643
2,421	2,242	2,363	2,272	2,361	2,808
1,532	1,348	1,389	1,357	1,342	1,187
867	788	749	705	651	683
120	151	131	169	160	117
N/A	N/A	N/A	N/A	N/A	237 *
2,307	2,475	2,588	3,114	3,996	3,123
16,980	19,864	20,520	19,340	20,204	18,742
540	569	548	441	455	462
846	828	960	1,053	1,123	1,203
528	643	628	553	629	587
226	290	304	320	332	311
43	46	52	37	46	47
917	1,592	1,652	2,058	2,669	3,214
50,653	46,628	43,708	41,737	40,987	37,977
86	87	85	104	81	89
3,575	3,824	6,007	3,752	3,827	3,718
2,976	2,837	2,944	2,764	2,887	3,103
218	196	226	201	183	138
2,244	1,753	2,202	2,051	1,423	1,098
2,232	1,748	2,203	2,043	1,464	1,381
2,879	3,019	3,262	2,850	3,166	2,987
558	655	729	1,120	693	772
37,141	37,284	40,327	47,997	54,859	35,975
391	400	431	553	572	747

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2000	2001	2002	2003
Disaster Services				
Number of Calls for Service	138,695	139,465	148,329	137,598
Number of 9-1-1 Calls	N/A	N/A	N/A	N/A
Coroner				
Number of Cases Investigated	92	87	89	78
Number of Autopsies Performed	79	72	71	69
Public Works				
Engineer				
Miles of Road Resurfaced	12.91	14.41	11.01	12.21
Number of Bridges Replaced / Improved	6	6	3	5
Number of Culverts Built / Replaced / Improved	7	3	3	6
Building Department				
Number of Residential Permits Issued	298	213	255	220
Number of Commercial Permits Issued	220	180	123	123
Number of Inspections Performed	51,800	3,930	3,780	3,430
Sewer District				
Number of Tap-ins	10	15	21	21
Number of Customers	1,538	1,595	1,657	1,687
Water District				
Number of Tap-ins	6	53	17	27
Number of Customers	1,439	1,524	1,559	1,587
Health				
Dog and Kennel				
Number of Dog Tags Sold - Regular	17,819	18,054	18,233	18,380
Number of Dog Tags Sold - Kennel Sets	N/A	N/A	N/A	95
MRDD				
Number of Students Enrolled				
Early Intervention Program	98	76	69	114
Preschool Program	26	26	25	26
Number Employed at Workshop	119	133	137	147
Mental Health				
Average Client Count - Intensive	388	407	484	489
Average Client Count - Non-intensive	9,408	9,731	9,852	9,676
Average Client Count - Early Intervention	141	136	143	154

Miami County, Ohio

2004	2005	2006	2007	2008	2009
227,645	223,072	219,645	215,699	190,000	138,157
N/A	81,782	83,029	79,998	86,387	72,441
95	103	72	101	126	119
69	82	46	70	67	51
16.78	20.35	10.01	20.00	8.00	9.33
3	6	7	14	10	5
4	1	3	4	38	24
272	219	180	199	158	117
158	148	230	346	345	335
4,300	3,670	4,100	5,450	5,030	4,520
38	76	41	76	20	266
1,751	1,865	1,906	1,956	2,003	2,097
30	90	26	72	12	12
1,623	1,741	1,764	1,809	1,858	1,847
18,351	19,112	19,261	19,044	19,111	19,407
98	98	97	103	99	97
105	115	111	123	138	139
26	20	23	28	26	27
144	140	138	215	115	109
490	459	511	483	425	401
10,256	10,473	10,170	10,346	10,400	10,541
193	202	173	147	151	421

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2000	2001	2002	2003
Human Services				
Job and Family Services				
Average Client Count - Food Stamps	24,744	29,640	36,768	44,603
Average Client Count - Disability Assistance	468	564	528	703
Average Client Count - WIA	N/A	N/A	N/A	9,223
Childrens Services				
Average Client Count - Foster Care	252	232	215	156
Average Client Count - Adoption	13	9	18	20
Veterans Services				
Number of Clients Served	552	619	568	625
Amount of Financial Assistance Paid	186,328	228,000	228,519	228,122
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

* New category in 2009

Miami County, Ohio

2004	2005	2006	2007	2008	2009
49,113	50,995	54,460	53,396	60,862	94,140
726	937	1,063	948	992	876
14,404	16,720	18,279	22,654	26,083	38,503
144	142	135	154	134	92
7	9	13	5	20	14
587	561	681	616	843	925
237,213	272,154	296,608	346,768	448,315	451,953
N/A	N/A	11	11	12	14
N/A	N/A	1,507	1,931	2,134	2,138
N/A	N/A	18.00	18.00	22.00	28.00

Miami County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2000	2001	2002	2003
Governmental Activities				
General Government				
Legislative				
Land	\$535,930	\$535,930	\$536,639	\$535,930
Construction in Progress	8,047,326	8,078,801	8,429,186	8,786,103
Buildings	14,706,663	14,706,663	15,177,226	15,216,215
Improvements Other than Buildings	50,361	50,361	50,361	50,361
Machinery and Equipment	3,774,847	3,835,379	3,933,726	4,589,924
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	1,354,483	1,553,940	1,629,067	1,827,738
Public Safety				
Land	24,921	24,921	24,921	24,921
Construction in Progress	7,749	7,749	818,094	1,198,534
Buildings	7,506,411	7,522,761	7,535,089	7,535,089
Improvements Other than Buildings	3,828	3,828	3,828	3,828
Machinery and Equipment	5,265,074	5,484,898	5,746,557	5,813,199
Public Works				
Land	27,856	27,856	27,856	4,904,735
Construction in Progress	0	311,579	311,579	311,579
Buildings	908,505	908,505	1,130,218	1,130,218
Improvements Other than Buildings	117,151	117,151	117,151	117,151
Machinery and Equipment	3,262,949	3,501,006	3,613,990	3,699,998
Infrastructure	0	0	0	59,245,921
Health				
Land	26,600	26,600	26,600	26,600
Construction in Progress	0	0	0	2,025
Buildings	1,290,868	1,296,718	1,306,280	1,306,280
Improvements Other than Buildings	34,685	34,685	42,126	42,126
Machinery and Equipment	1,200,939	1,342,541	1,514,346	1,497,013
Human Services				
Construction in Progress	22,606	22,606	22,606	22,606
Buildings	1,591,983	1,591,983	1,595,885	1,595,885
Improvements Other than Buildings	16,792	16,792	16,792	16,792
Machinery and Equipment	565,733	593,385	647,378	666,068
Total Governmental Cost	<u>\$50,398,787</u>	<u>\$51,651,165</u>	<u>\$54,312,028</u>	<u>\$120,221,366</u>

Source: County Auditor's Office

Miami County, Ohio

2004	2005	2006	2007	2008	2009
\$535,930	\$513,338	\$513,338	\$513,338	\$513,338	\$513,338
153,618	0	0	0	0	0
23,181,386	23,270,679	23,255,954	23,255,954	23,255,954	25,968,992
50,361	41,541	41,541	41,541	41,541	41,541
5,542,334	4,273,024	4,093,094	4,200,223	4,614,668	4,709,707
0	0	0	0	0	0
44,796	44,796	59,521	59,521	59,521	59,521
6,985	0	0	0	0	0
1,837,824	965,405	1,014,357	1,001,232	1,016,394	1,041,329
24,921	24,921	24,921	24,921	24,921	24,921
541,639	0	0	0	0	0
7,662,557	7,700,216	7,700,216	7,700,216	7,700,216	7,700,216
20,888	30,948	30,948	30,948	30,948	30,948
6,906,812	6,229,257	6,370,396	6,711,450	6,772,284	6,867,177
4,961,951	4,904,735	4,952,876	4,952,876	4,952,876	4,952,876
0	0	0	0	0	0
1,441,797	1,485,532	2,120,659	2,120,659	2,120,659	2,120,659
117,151	105,694	105,694	105,694	105,694	105,694
3,854,670	3,413,594	3,735,973	3,960,766	4,217,932	4,716,002
61,023,662	62,509,029	68,126,400	71,281,880	72,122,799	73,517,878
26,600	26,600	26,600	26,600	26,600	26,600
0	0	0	0	0	0
1,320,258	1,297,386	1,297,386	1,297,386	1,297,386	1,297,386
44,214	30,992	30,992	30,992	30,992	30,992
1,609,800	1,366,360	1,442,387	1,541,184	1,419,808	1,421,127
0	0	0	0	0	0
1,634,371	1,601,903	1,601,903	1,601,903	1,601,903	1,601,903
16,792	0	0	0	188,616	94,305
727,523	370,839	445,539	539,847	575,152	494,715
<u>\$123,288,840</u>	<u>\$120,206,789</u>	<u>\$126,990,695</u>	<u>\$130,999,131</u>	<u>\$132,690,202</u>	<u>\$137,337,827</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
AUGUST 12, 2010**