



Mary Taylor, CPA
Auditor of State

**FINANCIAL CONDITION
MIAMI COUNTY**

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**FINANCIAL CONDITION
MIAMI COUNTY**

**SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR YEAR ENDED DECEMBER 31, 2006**

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>				
Food Distribution Program	N/A	10.550		\$29,284
<i>Nutrition Cluster:</i>				
National School Breakfast Program	05-PU	10.553	\$74,051	
National School Lunch Program	05-PU	10.555	121,836	
Total Nutrition Cluster			<u>195,887</u>	
Total U.S. Department of Agriculture			195,887	29,284
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
<i>(Passed through Ohio Department of Development)</i>				
Community Development Block Grant	B-F-04-051-1	14.228	102,953	
	B-F-05-051-1		185,100	
	B-X-05-051-1		122,665	
	B-C-05-051-1		28,854	
Total Community Development Block Grant			<u>439,572</u>	
HOME Investment Partnership Program	B-C-03-051-2	14.239	3,592	
	B-C-05-051-2		115,757	
			<u>119,349</u>	
Total U.S. Department of Housing & Urban Development			558,921	
U.S. DEPARTMENT OF JUSTICE				
<i>(Passed through Ohio Office of Criminal Justice Services)</i>				
Juvenile Accountability Incentive Block Grant	2005-JB-011-B040	16.523	22,000	
Crime Victim Assistance (VOCA)	2006VAGENE120	16.575	59,568	
	2007VAGENE120		16,842	
Total Crime Victim Assistance			<u>76,410</u>	
Bulletproof Vest Partnership Program	2006	16.607	1,135	
Total U.S. Department of Justice			99,545	
U.S. DEPARTMENT OF LABOR				
<i>(Passed through Workforce Investment Act, Area 7)</i>				
WIA - Adult	FY06	17.258	248,722	
WIA - Adult (Administrative)	FY06		6,881	
WIA - Adult	FY07		129,598	
WIA - Adult (Administrative)	FY07		3,585	
Total WIA - Adult			<u>388,786</u>	
WIA - Youth	FY06	17.259	164,875	
WIA - Youth (Administrative)	FY06		4,561	
WIA - Youth	FY07		75,919	
WIA - Youth (Administrative)	FY07		1,454	
Total WIA - Youth			<u>246,809</u>	
WIA - Dislocated Worker	FY06	17.260	58,640	
WIA - Dislocated Worker (Administrative)	FY06		1,123	
WIA - Dislocated Worker	FY07		80,448	
WIA - Dislocated Worker (Administrative)	FY07		1,541	
Total WIA - Dislocated Worker			<u>141,752</u>	
Total U.S. Department of Labor			777,347	
U.S. DEPARTMENT OF TRANSPORTATION				
<i>(Passed through Ohio Department of Transportation)</i>				
Highway Planning and Construction	N/A	20.205	337,690	
Federal Transit Capital Investment Grant	OH-03-0275-00	20.500	72,000	
Federal Transit Metropolitan Planning Grant	OH-81-9003	20.505	18,248	
<i>(Direct Receipt)</i>				
Federal Transit Formula Grant	OH-90-X486	20.507	51,041	
	OH-90-X535		241,921	
Total Federal Transit Formula Grant			<u>292,962</u>	
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grant	2006	20.601	29,908	
Total U.S. Department of Transportation			750,808	
GENERAL SERVICE ADMINISTRATION				
<i>(Passed through Ohio Secretary of State)</i>				
Election Reform	05-SOS-HAVA-55	39.011	7,024	

**FINANCIAL CONDITION
MIAMI COUNTY**

**SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR YEAR ENDED DECEMBER 31, 2006**

Federal Grantor / Pass Through Grantor Program Title	Pass Through Entity Number	CFDA Number	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF EDUCATION				
<i>(Passed through Ohio Department of Education)</i>				
Special Education Cluster				
Special Education Grants to States	071142-6B-SF06	84.027	26,435	
	071142-6B-SF07		2,781	
Total Special Education Grants to States			29,216	
Special Education Preschool Grant	071142-PGS1-2006	84.173	13,654	
	071142-PGS1-2007		1,506	
Total Special Education Preschool Grant			15,160	
Total Special Education Cluster			44,376	
State Grants for Innovative Programs	071142-C2-S1-2006	84.298	137	
	071142-C2-S1-2007		5	
Total State Grants for Innovative Programs			142	
<i>(Passed through Ohio Department of Health)</i>				
Special Education Grants for Families and Infants with Disabilities	55-1-002-EG-06	84.181	30,856	
	55-1-002-EG-07		31,572	
Total Special Education Grants for Families and Infants with Disabilities			62,428	
Total U.S. Department of Education			106,946	
U.S. DEPARTMENT OF HUMAN SERVICES				
<i>(Passed through Ohio Department of Jobs and Family Services)</i>				
Children Welfare	n/a	93.645	69,367	
	n/a		69,153	
Total Children Welfare			138,520	
Child Abuse and Neglect State Grant	n/a	93.669	442	
	n/a		1,558	
Total Child Abuse and Neglect State Grant			2,000	
Chaffee Foster Independent Living	n/a	93.674	6,366	
			1,647	
Total Chaffee Foster Independent Living			8,013	
<i>(Passed through Ohio Department of Mental Retardation and Developmental Disabilities)</i>				
Title XX - Social Services Block Grant	n/a	93.667	38,249	
			44,334	
Total Title XX - Social Services Block Grant			82,583	
State Childrens Insurance Program (CAFS)	n/a	93.767	3,216	
	n/a		6,760	
State Childrens Insurance Program (TCM)	n/a		48	
Total State Childrens Insurance Program			10,024	
Medical Assistance (CAFS)	n/a	93.778	85,186	
Medical Assistance (TCM)	n/a		237,461	
	n/a		293,123	
Medical Assistance (DayHab)	n/a		418,671	
	n/a		782,528	
Medical Assistance (WAC)	n/a		70,402	
Total Medical Assistance			1,887,371	
Total U.S. Department of Human Services			2,128,511	
DEPARTMENT OF HOMELAND SECURITY				
<i>(Passed through Ohio Emergency Management Agency)</i>				
Emergency Management Performance Grant	2006-EM-E6-0042	97.042	41,308	
Emergency Management Performance Grant	2005-EM-T5-0001	97.067	4,182	
State Homeland Security Program	2005-GE-T5-0001	97.067	227,897	
Total Homeland Security Grant Cluster			232,079	
Predisaster Mitigation	EMC-2003-GR-7043	97.047	728	
Citizens Corp	2004-GC-T4-0025	97.004	4,501	
Total Department of Homeland Security			278,616	
Total Federal Assistance			\$4,903,605	\$29,284

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

**MIAMI COUNTY FINANCIAL CONDITION
MIAMI COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2006**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – FOOD DISTRIBUTION

Non-monetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2006, the County had no significant food commodities in inventory.

NOTE C – MATCHING REQUIREMENTS

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

NOTE D – COMMINGLING OF FEDERAL MONIES

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

NOTE E – HOMELAND SECURITY CLUSTER

The County reported the following federal programs for the Homeland Security Cluster on the Schedule of Federal Awards. Several programs for federal fiscal year 2005 were incorporated into the State Domestic Preparedness Equipment Support Program (97.004) and Homeland Security Grant Program (97.067) in accordance with guidance from the U.S. Department of Homeland Security.

97.053	Citizens Corp	<u>\$4,501</u>
97.004	State Domestic Preparedness Equipment Support Program	<u>\$4,501</u>
97.042	Emergency Management Performance Grants	\$ 4,182
97.073	State Homeland Security Program	<u>227,897</u>
97.067	Homeland Security Grant Program	<u>\$232,079</u>

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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
Troy, Ohio 45373

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, (the County) as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 27, 2007. Other auditors audited the financial statements of the Riverside Training Industries (discretely presented component unit), as described in our opinion on the County's financial statements. This report does not include the results of the other auditors testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

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

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

We considered the following deficiency described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting: 2006-001

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. However, we believe the significant deficiency described above as 2006-001 is also a material weakness.

We noted certain matters that we reported to the County's management in a separate letter dated August 27, 2007.

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 noncompliance or other matters that we reported to the County's management in a separate letter dated August 27, 2007.

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 the audit committee, management, elected officials, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

August 27, 2007



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
Troy, Ohio 45373

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

Compliance

We have audited the compliance of Miami County, (the County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2006. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Miami County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2006. In a separate letter to the County's management dated August 27, 2007, we reported other matters related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

**Internal Control Over Compliance
(Continued)**

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we noted a matter involving the internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated August 27, 2007.

Federal Awards Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Miami County as of and for the year ended December 31 2006, and have issued our report thereon dated August 27, 2007. We did not audit the financial statements of Riverside Training Industries, Inc., (discretely presented component unit) which represent 100 percent of net assets and revenues of the component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Riverside Training Industries, Inc. on the report of the other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Mary Taylor, CPA
Auditor of State

August 27, 2007

**MIAMI COUNTY FINANCIAL CONDITION
MIAMI COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	- CFDA#14.228 Community Development Block Grant - CFDA # 20.205 Highway Planning and Construction - CFDA# 93.778 Medical Assistance
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 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 2006-001

Significant Deficiency and Material Weakness

Miami County's annual financial statements, as presented to the Auditor of State, reported the original budgetary amounts as \$0 for all lines in the Budget and Actual Statements for all required funds. (The County must present Budget and Actual Statements for the General Fund and all major Special Revenue Funds.) The final budget amounts and actual amounts were presented as required. The lack of this information reduces the ability of a reader to evaluate the budgetary activity of the County. The budgetary information presented in these statements is used as a comparison between the final budgetary amount and the actual amounts, with an additional column being presented to show the change from original budget to final budget amount.

The audited financial statements have been adjusted to present the accurate original budgetary amounts as required. The lack of this information being presented shows the inability of the County to present accurate Original Budget and Actual Statements. The County should review their Annual Report for completeness prior to submission to provide additional assurance it contains all required information.

Client Response:

The County will include the initial budget figures in its financial statements in the future.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

MIAMI COUNTY, OHIO

*County Seat
Troy, Ohio*



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2006

MIAMI COUNTY, OHIO



MIAMI COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2006

*Chris A. Peeples
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>

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INTRODUCTORY SECTION



CHRIS A. PEEPLES
Miami County Auditor



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

August 27, 2007

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, 2006 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, 2006

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

Riverside Training Industries, Inc. (RTI) is an adult workshop operated for clients throughout Miami County. Miami County has an annual master operating agreement with RTI to subsidize a portion of the operations. RTI contracts with various companies and individuals including the County to provide janitorial services, assembly work, packaging, clerical, and other activities which are performed by the workshop participants. Separate financial statements for RTI may be obtained from RTI's administrative offices at 110 Foss Way, Troy, Ohio 45373.

Miami County participates in two jointly governed organizations, the Tri-County Board of Alcohol, Drug and Mental Health Services (Tri-County Board) and the West Central Ohio Network (West Con). Miami County is the fiscal agent for the Tri-County Board and therefore, the financial activity of the Board is included within the County's financial statements. These organizations are discussed further in Note 20.

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

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, 2006

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, 2006

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 2006 unemployment rate for Miami County decreased from 5.6% (2005) to 5.5% (2006). Compared with a 5.5% rate for the State of Ohio and the 4.6% for the nation. Historically, Miami County has experienced a lower unemployment rate than that of the state or the nation.

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

<u>Company</u>	<u>Industry</u>
A.O. Smith	Electric motors
American Honda Motor	Automotive parts distribution
Goodrich Corporation	Aircraft wheels and brakes
Evenflo Company Inc.	Juvenile furniture
F & P America Manufacturing Inc.	Automotive parts manufacturing
French Oil Mill Machinery Co.	Vegetable oil extraction machinery
Charter Aerospace Partner Inc.	Aircraft propellers
Hartzell Industries	Air movement equipment and wood products
ITW/Hobart Corporation	Commercial food and scale systems
Troy Laminating & Coating, Inc.	Paper converting
Kerry Ingredients Inc.	Specialty dairy products
Systemax Manufacturing	Computers
Orr Felt	Paper and felts
Spinnaker Coatings, LLC	Adhesive coated papers
Upper Valley Medical Center	Health Care

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2006

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

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

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

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

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

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

American Honda Motor Co., Inc. broke ground in the spring of 2006 for the construction of a new domestic parts distribution hub and procurement operations facility. The \$89 million Midwestern Consolidation Center will officially open in Troy in mid 2007 and will supply Honda's nine other parts distribution centers throughout the U.S. Situated on 58 acres, the 549,000 square foot facility will be comprised of 500,000 square feet of warehouse distribution space and 49,000 square feet of office space. The hub also will house a procurement operations support office. Warehouse construction is to be fully completed in the fall of 2007 and will create 110 new full-time jobs to join 100 procurement associates who will be relocated from the neighboring Honda facility that has been in operation in Troy since 1986. The new facility is designed to achieve Leadership in Energy and Environmental Design (LEED) certification by the U.S. Green Building Council (USGBC) by utilizing environmentally friendly products and materials.

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2006

Major Initiatives

Present:

Miami County Sanitary Engineer

Infrastructure improvements continued in the Merrimont and Cedar Ridge subdivisions with the extension of water and sewer lines throughout the subdivisions to replace wells and failing septic systems. Design work and construction of water and sewer lines, originally began in 2000, and work continues into 2006 with additional water and sewer line construction. Reimbursement for the residents share of the cost of the projects will be derived from assessments to the property owners and from tap fees as connections are made to the new lines. The cost of construction is approximately \$2.2 million.

Miami County Communications Center

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

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

Future:

The Miami County Geographic Information System (MCGIS)

The MCGIS is a multi-layered computerized mapping system. Phases I, II and III of the project have been completed. Cadastral maps (also referred to by a variety of names including assessment, appraisal, property, real estate and tax maps) show the boundaries of the 49,100 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.

In early 2002, the County entered into a contract for the countywide Digital Orthophotography and LIDAR (light detection and ranging) contour project. The project has re-established and refined horizontal and vertical ground control on 120 existing monuments in the project area. The final product provides a current Orthophotography of Miami County cities and villages along with 2' contour elevation maps. The MCGIS will also be a major tool for Miami County's 2007 reappraisal. The Digital Orthophotography will give the appraisers a better view of the properties and overlaid cadastral maps will show the property boundaries on the orthophotos.

The implementation of the Miami County Geographic Information System (MCGIS) by the Auditor's office and the County Engineer's Tax Map Office will take place in 2007. Both offices are currently using the digital orthophotography, cadastral mapping and LIDAR contours on a daily basis.

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2006***

During 2006, the Auditor's office received the updated soil survey of Miami County from the U.S. Department of Agriculture (USDA). This delivery represents the first time the soil survey is in a digital format. The new soil layer was added to the MCGIS.

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

North 25-A Sanitary Sewer Project

The sanitary sewer project will extend 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. Whereas, some properties are under OEPA orders to connect to a central sewer system. While the final cost is yet to be determined, cost recovery would be through rates, assessments and connection fees.

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>
Deweese Rd. Bridge No. 2.46	Bridge Replacement	\$250,600	September 2007
County Road 25-A Bridge No. 16.99, Piqua	Bridge Replacement	1,750,000	November 2007
Peters Road Bridge No. 6.58	Bridge Replacement	836,000	September 2009
Fairview-Snodgrass Rd. Bridge No. 0.92	Bridge Rehabilitation	834,000	December 2010
Rugged Hill Rd. Bridge No. 0.05	Bridge Replacement	1,003,000	September 2011
Adams Street Bridge, Troy	Bridge Replacement	11,940,000	November 2012

Financial Information

Internal Control, Budgetary Control and the Accounting System:

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

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

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2006***

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

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

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

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

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

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

The various object levels are:

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

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2006

Cash Management:

Cash management is a vital component of the County's overall financial strategy. The primary objective of the County's investment activity is the preservation of capital and the protection of invested principal. The County pools its cash to simplify cash management. Miami County participates in the State Treasury Asset Reserve of Ohio (STAR Ohio). The statewide investment pool was established in January 1986, for governmental entities in Ohio and is administered by the Treasurer of the State of Ohio. In addition to STAR Ohio, the Treasurer invests in short-term certificates of deposit and U. S. Treasury Notes. Certain agency fund money is deposited and maintained in segregated bank accounts. Investment income is allocated to the General Fund and other qualifying funds, as prescribed by Ohio law. Investment income for all funds of the primary government was \$3,436,059 for fiscal year 2006.

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

Risk Management:

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

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

The County Risk Sharing Authority was established in 1987 by the County Commissioners Association of Ohio to provide comprehensive property and liability coverage for counties in Ohio. The objectives of the program are comprehensive protection, stability, and long-term cost savings. CORSA is governed by a nine member Board of Trustees which are elected by the members of the pool. The County maintains general, automobile, law enforcement and public officials liability coverage in the amount of \$6,000,000 for each occurrence with a \$2,500 deductible. Blanket building and personal property insurance is in the amount of \$121,717,442.

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

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2006

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

Other Information

Independent Audit:

Included in this report is an unqualified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the combined financial statements for the year ended December 31, 2006, by Auditor of State, Mary Taylor. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133.

Awards:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Miami County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2005. 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 fifteen consecutive years (fiscal years ended 1991 - 2005). I believe this current report continues to conform to the Certificate of Achievement program requirements, and I am submitting it to GFOA.

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

Acknowledgments:

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

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2006***

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

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

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

Respectfully,



Chris A. Peeples
Miami County Auditor

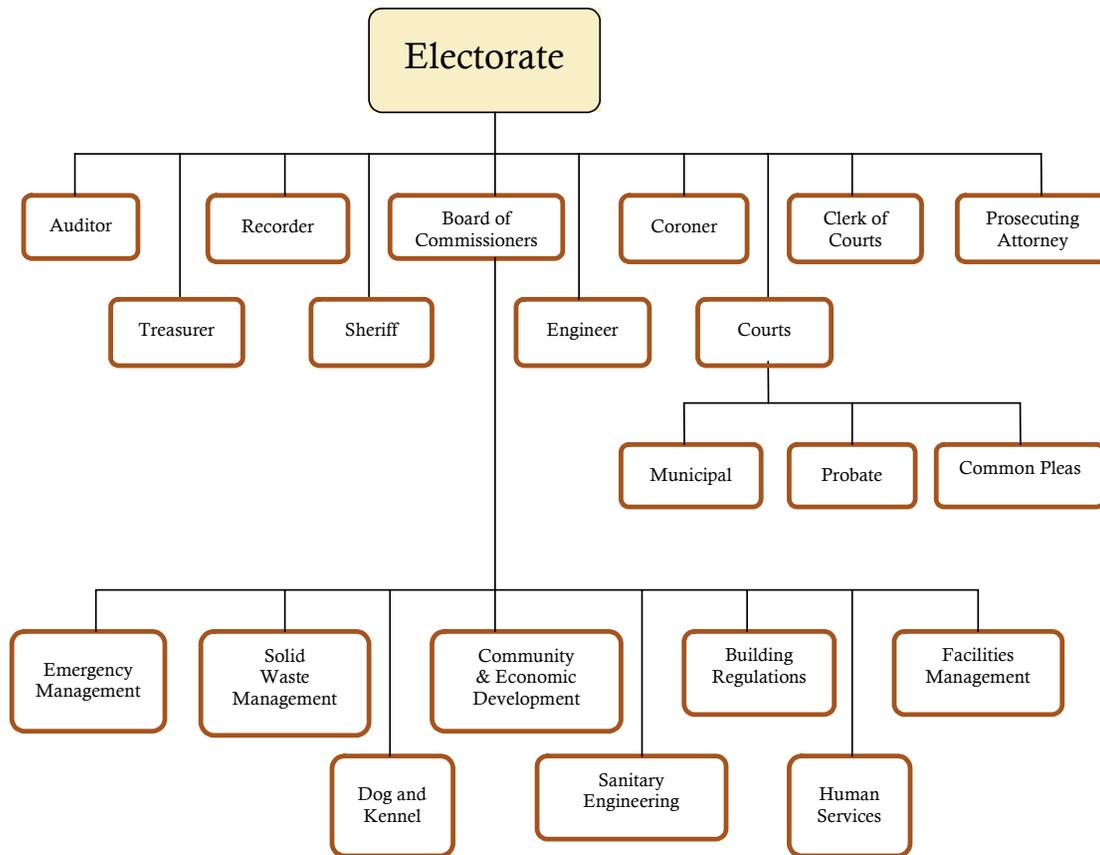
MIAMI COUNTY, OHIO

***List of Elected Officials
For the Year Ended December 31, 2006***

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

MIAMI COUNTY, OHIO

**County Organizational Chart
For the Year Ended December 31, 2006**



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 |

MIAMI COUNTY, OHIO

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

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, 2005

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 handwritten signature in black ink, appearing to read "Ronald J. Hain".

President

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

Executive Director

FINANCIAL SECTION





Mary Taylor, CPA

Auditor of State

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

To the Board of 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, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Riverside Training Industries, Inc., which represent 100 percent of net assets and revenues for Riverside Training Industries, Inc. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Riverside Training Industries, Inc. on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. 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 our audit provides 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, 2006, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General Fund, Motor Vehicle and Gasoline Tax Fund, Job and Family Services Fund, and the Mental Retardation and Developmental Disabilities Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2007, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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



Mary Taylor, CPA
Auditor of State

August 27, 2007

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, 2006. 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 2006 are as follows:

- ❑ In total, net assets increased \$4.0 million. Net assets of governmental activities increased \$4.5 million, which represents a 3.6% increase from 2005. Net assets of business-type activities decreased \$489,667, or 6.4% from 2005.
- ❑ General revenues accounted for \$30.8 million in revenue or 42% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$42.5 million or 58% of total revenues of \$73.3 million.
- ❑ The County had \$60.9 million in expenses related to governmental activities; only \$34.7 million of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$25.8 million in revenues and \$24.5 million in expenditures. The general fund's fund balance increased \$657,553 to a balance of \$16.6 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

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

Fund Financial Statements

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

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

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2006***

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.

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MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2006**

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a comparison of 2006 to 2005 for both the Governmental and Business-Type Activities.

	Governmental Activities		Business-Type Activities		Total	
	Restated		Restated		Restated	
	2006	2005	2006	2005	2006	2005
Current and other assets	\$74,142,229	\$75,383,052	\$2,720,587	\$3,379,264	\$76,862,816	\$78,762,316
Capital assets, net	82,736,665	77,863,946	13,946,263	13,711,056	96,682,928	91,575,002
Total assets	156,878,894	153,246,998	16,666,850	17,090,320	173,545,744	170,337,318
Long-term debt outstanding	10,936,826	12,070,408	7,192,640	7,295,014	18,129,466	19,365,422
Other liabilities	15,306,706	15,055,443	2,357,407	2,188,836	17,664,113	17,244,279
Total liabilities	26,243,532	27,125,851	9,550,047	9,483,850	35,793,579	36,609,701
Net assets						
Invested in capital assets, net of related debt	76,641,124	71,271,399	5,467,311	5,204,582	82,108,435	76,475,981
Restricted	35,965,761	39,750,610	0	0	35,965,761	39,750,610
Unrestricted	18,028,477	15,099,138	1,649,492	2,401,888	19,677,969	17,501,026
Total net assets	<u>\$130,635,362</u>	<u>\$126,121,147</u>	<u>\$7,116,803</u>	<u>\$7,606,470</u>	<u>\$137,752,165</u>	<u>\$133,727,617</u>

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MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2006**

Unaudited

Changes in Net Assets – The following table shows the changes in net assets for the fiscal years 2006 and 2005:

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Revenues						
Program Revenues:						
Charges for Services and Sales	\$16,040,378	\$15,883,031	\$7,526,105	\$7,414,567	\$23,566,483	\$23,297,598
Operating Grants and Contributions	16,479,006	17,031,842	0	211,943	16,479,006	17,243,785
Capital Grants and Contributions	2,216,325	5,794,396	255,135	313,825	2,471,460	6,108,221
Total Program Revenues	<u>34,735,709</u>	<u>38,709,269</u>	<u>7,781,240</u>	<u>7,940,335</u>	<u>42,516,949</u>	<u>46,649,604</u>
General Revenues:						
Property Taxes	12,032,427	11,579,852	0	0	12,032,427	11,579,852
Sales Taxes	10,415,445	10,398,794	0	0	10,415,445	10,398,794
Intergovernmental, Unrestricted	4,093,762	3,332,363	0	0	4,093,762	3,332,363
Investment Earnings	3,384,196	1,458,833	51,863	31,368	3,436,059	1,490,201
Miscellaneous	787,847	882,953	0	0	787,847	882,953
Total General Revenues	<u>30,713,677</u>	<u>27,652,795</u>	<u>51,863</u>	<u>31,368</u>	<u>30,765,540</u>	<u>27,684,163</u>
Total Revenues	<u>65,449,386</u>	<u>66,362,064</u>	<u>7,833,103</u>	<u>7,971,703</u>	<u>73,282,489</u>	<u>74,333,767</u>
Program Expenses:						
Public Safety	15,531,350	16,373,389	0	0	15,531,350	16,373,389
Health	10,841,602	10,366,035	0	0	10,841,602	10,366,035
Human Services	12,156,374	12,332,625	0	0	12,156,374	12,332,625
Conservation and Recreation	591,531	605,586	0	0	591,531	605,586
Public Works	8,423,518	10,813,893	0	0	8,423,518	10,813,893
General Government	13,115,474	13,717,663	0	0	13,115,474	13,717,663
Interest and Fiscal Charges	275,322	294,012	0	0	275,322	294,012
Business Type Activities:						
Water	0	0	1,218,332	1,275,501	1,218,332	1,275,501
Sewer	0	0	1,860,644	1,578,830	1,860,644	1,578,830
Transfer Station	0	0	5,095,970	4,412,246	5,095,970	4,412,246
Sheriff Police Rotary	0	0	147,824	136,341	147,824	136,341
Total Expenses	<u>60,935,171</u>	<u>64,503,203</u>	<u>8,322,770</u>	<u>7,402,918</u>	<u>69,257,941</u>	<u>71,906,121</u>
Total Change in Net Assets	4,514,215	1,858,861	(489,667)	568,785	4,024,548	2,427,646
Beginning Net Assets - Restated	126,121,147	124,262,286	7,606,470	7,087,685	133,727,617	131,299,971
Ending Net Assets	<u>\$130,635,362</u>	<u>\$126,121,147</u>	<u>\$7,116,803</u>	<u>\$7,606,470</u>	<u>\$137,752,165</u>	<u>\$133,727,617</u>

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MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2006**

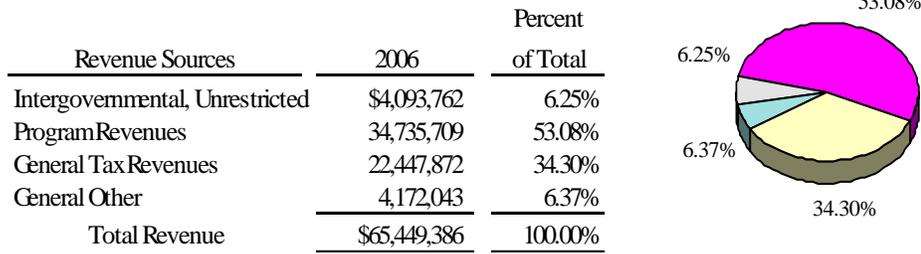
Unaudited

Governmental Activities

Net assets of the County's governmental activities increased by \$4,514,215. This was primarily a result of decreased expenses in several functional categories.

Tax revenue accounts for \$22,447,872 of the \$65,449,386 in total revenues for governmental activities. Property tax accounted for \$12,032,427, or approximately 53.6% of total tax revenue.

The County's net charges to users of governmental services totaled \$26,199,462. This amount was subsidized by the County's general revenues of \$30,713,677.



Business-Type Activities

Net assets of the business-type activities decreased by \$489,667. This decrease is attributable to decreased operating grants received coupled with increased expense levels in the Sewer and Transfer Station Funds. These programs had revenues of \$7,833,103 and expenses of \$8,322,770 for fiscal year 2006. Business-type activities receive no support from tax revenues and remain self-supporting.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$46,865,605, which is an increase from last year's total of \$44,824,451. 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, 2006 and 2005.

	Fund Balance December 31, 2006	Fund Balance December 31, 2005	Increase (Decrease)
General	\$16,648,583	\$15,991,030	\$657,553
Motor Vehicle and Gasoline Tax	3,628,634	3,458,500	170,134
Job and Family Services	1,039,141	830,499	208,642
Mental Retardation and Developmental			
Disabilities Board	9,095,681	8,702,613	393,068
Other Governmental	16,453,566	15,841,809	611,757
Total	<u>\$46,865,605</u>	<u>\$44,824,451</u>	<u>\$2,041,154</u>

MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2006**

Unaudited

General Fund – The County's General Fund revenues exceeded the fund's expenditures by \$1,348,579. The General Fund's balance increased (overall) by \$657,553. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2006	2005	Increase
	Revenues	Revenues	(Decrease)
Taxes	\$12,711,052	\$12,640,290	\$70,762
Intergovernmental Revenues	2,776,778	3,649,636	(872,858)
Charges for Services	4,575,243	4,156,831	418,412
Licenses and Permits	831,472	569,540	261,932
Investment Earnings	2,991,602	1,135,295	1,856,307
Fines and Forfeitures	1,410,927	1,334,754	76,173
All Other Revenue	522,344	403,319	119,025
Total	\$25,819,418	\$23,889,665	\$1,929,753

The \$1,929,753 overall increase in revenues does not lend itself well to comparison between 2006 and 2005. The variance in intergovernmental revenue is due to the receipt of a large \$1.05 million, one time, grant received in 2005 for the purchase of new voting machines. The core sources of intergovernmental revenue actually increased by approximately 7%. Investment earnings increased substantially due to larger investment balances coupled with higher returns provided for this large increase.

	2006	2005	Increase
	Expenditures	Expenditures	(Decrease)
Public Safety	\$10,506,885	\$10,218,225	\$288,660
Health	172,786	83,005	89,781
Human Services	1,976,731	1,909,764	66,967
Conservation and Recreation	482,241	557,009	(74,768)
Public Works	295,816	248,126	47,690
General Government	11,033,008	11,696,858	(663,850)
Debt Service:			
Principal Retirement	2,437	176	2,261
Interest and Fiscal Charges	935	208	727
Total	\$24,470,839	\$24,713,371	(\$242,532)

Expenditures also are somewhat misleading due to the large grant expenditure of \$1.1 million in 2005 related to the voting machines (general government). Removing the grant expenditure from the equation, expenditures actually increased approximately 2.3% between the years. The minimal increases can be explained by routine increases in wage related expenditures.

Motor Vehicle and Gasoline Tax Fund – Revenues decreased by 25.5% under 2005 while expenditures decreased by 16.7%. Both decreases are the result of reduced grant monies received and expended in 2006 for road and bridge construction. The fund balance increased by \$170,134 in 2006.

Job and Family Services Fund – Revenues increased by 13.4% over 2005 while expenditures increased only 4.8%. The fund balance increased by \$208,642 in 2006. The increases are due to increased grant monies received for various programs in 2006.

MIAMI COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2006

Unaudited

Mental Retardation and Developmental Disabilities Board Fund – Revenues increased by 4.1% over 2005 while expenditures increased 11.3%. The fund balance increased by \$393,068 in 2006. Virtually all of the expenditure increase was due to wage related expenditures.

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

During the course of fiscal year 2006 the County amended its General Fund budget several times, none significant.

For the General Fund, budget basis revenue of \$21.5 million increased by \$223,975 when compared to the original budget estimates. Larger than anticipated collections in the charges for services and investment earnings accounts allowed for an increase in revenue estimates, which in turn allowed for increased appropriation authority. The General Fund had an adequate fund balance to cover expenditures.

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 \$880,643 in Public Safety and \$1.5 million in General Government. The largest variance in both expenditure categories was due to less spending in personal services due to attrition among the higher paid personnel in both functions.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2006 the County had \$96,682,928 net of accumulated depreciation invested in capital assets for its governmental and business-type activities. Of this total, \$82,736,665 was related to governmental activities and \$13,946,263 to the business-type activities.

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

Acquisitions in the business-type activities amounted to \$892,193. The Transfer Station Fund accounted for 62.1% of the total acquisitions. The majority of the acquisitions involved the first phase of the Transfer Station improvements approved by the County Commissioners.

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2006***

Unaudited

The following table summarizes the County's capital assets as of December 31, 2006 and December 31, 2005:

	Governmental Activities		Increase (Decrease)
	2006	Restated 2005	
	Land	\$5,517,735	\$5,469,594
Total Non-Depreciable Capital Assets	5,517,735	5,469,594	48,141
Buildings	36,035,639	35,400,512	635,127
Improvements Other Than Buildings	209,175	209,175	0
Machinery and Equipment	17,101,746	16,618,479	483,267
Infrastructure	68,126,400	62,509,029	5,617,371
Less: Accumulated Depreciation	(44,254,030)	(42,342,843)	(1,911,187)
Total Depreciable Capital Assets	77,218,930	72,394,352	4,824,578
Totals	\$82,736,665	\$77,863,946	\$4,872,719

	Business-Type Activities		Increase (Decrease)
	2006	Restated 2005	
	Land	\$90,000	\$90,000
Construction in Progress	15,191	15,191	0
Total Non-Depreciable Capital Assets	105,191	105,191	0
Buildings	2,741,929	2,466,953	274,976
Improvements Other Than Buildings	15,472,153	15,159,315	312,838
Machinery and Equipment	1,106,245	1,271,196	(164,951)
Less: Accumulated Depreciation	(5,479,255)	(5,291,599)	(187,656)
Total Non-Depreciable Capital Assets	13,841,072	13,605,865	235,207
Totals	\$13,946,263	\$13,711,056	\$235,207

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

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MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2006***

Unaudited

Debt

At December 31, 2006, the County had \$12.135 million in bonds outstanding, \$1,010,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2006 and December 31, 2005:

	<u>2006</u>	<u>2005</u>
Governmental Activities:		
General Obligation Bonds	\$5,985,000	\$6,525,000
Superfund Site Liability	2,080,553	2,745,227
Capital Leases	110,541	119,851
Compensated Absences	<u>2,760,732</u>	<u>2,680,330</u>
Total Governmental Activities	<u>10,936,826</u>	<u>12,070,408</u>
Business-Type Activities:		
General Obligation Bonds	6,150,000	6,590,000
OPWC Loans	911,800	576,400
Landfill Postclosure Care Liability	25,462	24,745
Compensated Absences	<u>105,378</u>	<u>103,869</u>
Total Business-Type Activities	<u>7,192,640</u>	<u>7,295,014</u>
Totals	<u>\$18,129,466</u>	<u>\$19,365,422</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, 2006, the County's outstanding debt was below the legal limit. Additional information on the County's long-term debt can be found in Note 13.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

From 1990 through 2005 Miami County's employment has been better than both the state and national rate. During 2006, the County and the State had a 5.5% unemployment rate. The County's rate lagged behind the federal rate of 4.6% for the first time since 1989.

While Miami County remains in strong financial shape, the County's budget for the general fund in 2007 is very conservative. Total revenues for 2007 are projected to be \$21.7 million, which is 17.3% less than what was actually received on a cash basis in fiscal year 2006. Due to an increase in salaries and the ever present increase in employee health care benefit costs, the General Fund's anticipated expenses have increased 12% from \$24.5 million on a cash basis in 2006 to \$27.5 million in 2007. Our County Sales Tax for 2007 is projected to be \$10.4 million, consistent with what we actually received on a cash basis in 2006. Investment income is expected to be \$2.8 million in 2007 if interest rates remain steady with 2006 rates.

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2006***

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 Chris A. Peeples, Miami County Auditor, 201 W. Main Street, Troy, Ohio 45373.





MIAMI COUNTY, OHIO

Statement of Net Assets
December 31, 2006

	<u>Primary Government</u>			<u>Component Unit</u>
	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Total</u>	<u>Riverside</u> <u>Training</u> <u>Industries, Inc.</u>
Assets:				
Cash and Cash Equivalents	\$ 32,213,041	\$ 1,265,155	\$ 33,478,196	\$ 92,885
Cash and Cash Equivalents with Fiscal Agent	1,722,294	0	1,722,294	0
Investments	12,184,453	715,353	12,899,806	1,172,940
Receivables:				
Taxes	14,089,822	0	14,089,822	0
Accounts	480,695	557,859	1,038,554	182,408
Intergovernmental	11,722,274	45,238	11,767,512	0
Interest	525,317	4,760	530,077	0
Loans	680,622	0	680,622	0
Internal Balances	55,626	(55,626)	0	0
Due from Component Unit	125	0	125	0
Inventory of Supplies at Cost	257,987	0	257,987	3,078
Prepaid Items	209,973	0	209,973	4,280
Non-Depreciable Capital Assets	5,517,735	105,191	5,622,926	130,000
Depreciable Capital Assets, Net	77,218,930	13,841,072	91,060,002	1,081,243
Deferred Loss on Early Retirement of Debt	0	187,848	187,848	0
Total Assets	<u>156,878,894</u>	<u>16,666,850</u>	<u>173,545,744</u>	<u>2,666,834</u>
Liabilities:				
Accounts Payable	1,163,771	432,569	1,596,340	8,381
Accrued Wages and Benefits	1,466,382	58,315	1,524,697	59,936
Intergovernmental Payable	80,918	232,319	313,237	0
Claims Payable	550,557	0	550,557	0
Due to Others	0	0	0	1,017
Due to Primary Government	0	0	0	125
Unearned Revenue	12,022,636	0	12,022,636	0
Accrued Interest Payable	22,442	29,204	51,646	0
General Obligation Notes Payable	0	1,605,000	1,605,000	0
Long Term Liabilities:				
Due Within One Year	2,231,485	589,928	2,821,413	0
Due in More Than One Year	8,705,341	6,602,712	15,308,053	0
Total Liabilities	<u>26,243,532</u>	<u>9,550,047</u>	<u>35,793,579</u>	<u>69,459</u>
Net Assets:				
Invested in Capital Assets, Net of Related Debt	76,641,124	5,467,311	82,108,435	1,211,243
Restricted For:				
Capital Projects	3,665,907	0	3,665,907	0
Debt Service	108,011	0	108,011	0
Public Safety	4,878,213	0	4,878,213	0
Health	9,520,485	0	9,520,485	0
Human Services	5,980,145	0	5,980,145	0
Public Works	4,743,835	0	4,743,835	0
General Government	2,073,495	0	2,073,495	0
Other Purposes	4,995,670	0	4,995,670	0
Unrestricted	18,028,477	1,649,492	19,677,969	1,386,132
Total Net Assets	<u>\$ 130,635,362</u>	<u>\$ 7,116,803</u>	<u>\$ 137,752,165</u>	<u>\$ 2,597,375</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2006**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Public Safety	\$ 15,531,350	\$ 5,645,336	\$ 2,225,022	\$ 0
Health	10,841,602	531,346	3,806,709	0
Human Services	12,156,374	2,392,696	8,501,302	0
Conservation and Recreation	591,531	0	0	0
Public Works	8,423,518	889,412	1,394,546	2,216,325
General Government	13,115,474	6,581,588	551,427	0
Interest and Fiscal Charges	275,322	0	0	0
Total Governmental Activities	<u>60,935,171</u>	<u>16,040,378</u>	<u>16,479,006</u>	<u>2,216,325</u>
Business-Type Activities:				
Water	1,218,332	862,526	0	114,397
Sewer	1,860,644	1,590,212	0	140,738
Transfer Station	5,095,970	4,866,833	0	0
Sheriff Police Rotary	147,824	206,534	0	0
Total Business-Type Activities	<u>8,322,770</u>	<u>7,526,105</u>	<u>0</u>	<u>255,135</u>
Total Primary Government	<u>\$ 69,257,941</u>	<u>\$ 23,566,483</u>	<u>\$ 16,479,006</u>	<u>\$ 2,471,460</u>
 Component Unit:				
Riverside Training Industries, Inc.	\$ 1,560,351	\$ 1,283,992	\$ 298,133	\$ 0
 General Revenues:				
Property Taxes				
Sales Taxes				
Intergovernmental, Unrestricted				
Investment Earnings				
Miscellaneous				
Total General Revenues				
Change in Net Assets				
Net Assets Beginning of Year, Restated				
Net Assets End of Year				

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Assets			
Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
\$ (7,660,992)	\$ 0	\$ (7,660,992)	
(6,503,547)	0	(6,503,547)	
(1,262,376)	0	(1,262,376)	
(591,531)	0	(591,531)	
(3,923,235)	0	(3,923,235)	
(5,982,459)	0	(5,982,459)	
<u>(275,322)</u>	<u>0</u>	<u>(275,322)</u>	
<u>(26,199,462)</u>	<u>0</u>	<u>(26,199,462)</u>	
0	(241,409)	(241,409)	
0	(129,694)	(129,694)	
0	(229,137)	(229,137)	
0	58,710	58,710	
<u>0</u>	<u>(541,530)</u>	<u>(541,530)</u>	
<u>(26,199,462)</u>	<u>(541,530)</u>	<u>(26,740,992)</u>	
			\$ 21,774
12,032,427	0	12,032,427	0
10,415,445	0	10,415,445	0
4,093,762	0	4,093,762	0
3,384,196	51,863	3,436,059	96,737
<u>787,847</u>	<u>0</u>	<u>787,847</u>	<u>0</u>
<u>30,713,677</u>	<u>51,863</u>	<u>30,765,540</u>	<u>96,737</u>
4,514,215	(489,667)	4,024,548	118,511
<u>126,121,147</u>	<u>7,606,470</u>	<u>133,727,617</u>	<u>2,478,864</u>
<u>\$ 130,635,362</u>	<u>\$ 7,116,803</u>	<u>\$ 137,752,165</u>	<u>\$ 2,597,375</u>

MIAMI COUNTY, OHIO

Balance Sheet
Governmental Funds
December 31, 2006

	<u>General</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Job and Family Services</u>
Assets:			
Cash and Cash Equivalents	\$ 13,870,682	\$ 1,425,276	\$ 446,249
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Investments	832,089	1,390,553	436,457
Receivables:			
Taxes	5,890,096	857,850	0
Accounts	141,309	183,469	0
Intergovernmental	2,418,597	1,959,216	2,624,007
Interest	499,201	9,660	0
Loans	0	0	0
Due from Other Funds	49,119	20,747	0
Interfund Loans Receivable	154,166	0	0
Due from Component Unit	0	0	0
Inventory of Supplies, at Cost	0	257,987	0
Prepaid Items	125,023	5,287	0
Total Assets	<u><u>\$ 23,980,282</u></u>	<u><u>\$ 6,110,045</u></u>	<u><u>\$ 3,506,713</u></u>
Liabilities:			
Accounts Payable	\$ 255,228	\$ 84,654	\$ 185,784
Accrued Wages and Benefits Payable	635,282	90,905	78,449
Intergovernmental Payable	5,394	0	41,600
Due to Other Funds	54,267	2,978	134,751
Interfund Loans Payable	0	0	0
Deferred Revenue	6,381,528	2,302,874	2,026,988
Total Liabilities	<u><u>7,331,699</u></u>	<u><u>2,481,411</u></u>	<u><u>2,467,572</u></u>
Fund Balances:			
Reserved for Encumbrances	615,256	185,179	101,977
Reserved for Prepaid Items	125,023	5,287	0
Reserved for Supplies Inventory	0	257,987	0
Reserved for Debt Service	0	0	0
Reserved for Loans Receivable	0	0	0
Reserved for Interfund Loans Receivable	154,166	0	0
Undesignated, Unreserved in:			
General Fund	15,754,138	0	0
Special Revenue Funds	0	3,180,181	937,164
Capital Projects Funds	0	0	0
Total Fund Balances	<u><u>16,648,583</u></u>	<u><u>3,628,634</u></u>	<u><u>1,039,141</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 23,980,282</u></u>	<u><u>\$ 6,110,045</u></u>	<u><u>\$ 3,506,713</u></u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Mental Retardation and Developmental Disabilities Board	Other Governmental Funds	Total Governmental Funds
\$ 3,729,435	\$ 11,134,552	\$ 30,606,194
1,722,294	0	1,722,294
3,638,583	4,315,186	10,612,868
6,860,594	481,282	14,089,822
1,000	154,917	480,695
993,440	3,727,014	11,722,274
798	15,658	525,317
0	680,622	680,622
0	278,622	348,488
0	0	154,166
125	0	125
0	0	257,987
45,771	33,892	209,973
<u>\$ 16,992,040</u>	<u>\$ 20,821,745</u>	<u>\$ 71,410,825</u>
\$ 58,225	\$ 575,665	\$ 1,159,556
272,278	389,468	1,466,382
0	33,924	80,918
0	175,987	367,983
0	79,045	79,045
7,565,856	3,114,090	21,391,336
<u>7,896,359</u>	<u>4,368,179</u>	<u>24,545,220</u>
141,675	1,785,709	2,829,796
45,771	33,892	209,973
0	0	257,987
0	130,076	130,076
0	680,622	680,622
0	0	154,166
0	0	15,754,138
8,908,235	10,199,376	23,224,956
0	3,623,891	3,623,891
9,095,681	16,453,566	46,865,605
<u>\$ 16,992,040</u>	<u>\$ 20,821,745</u>	<u>\$ 71,410,825</u>

MIAMI COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Assets Of Governmental Activities
December 31, 2006***

Total Governmental Fund Balances \$ 46,865,605

***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. 82,736,665

Other long-term assets are not available to pay for current period
expenditures and therefore are deferred in the funds. 9,368,700

Long-term liabilities, including bonds payable, are not due and payable
in the current period and therefore are not reported in the funds. (10,959,268)

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. 2,623,660

Net Assets of Governmental Activities \$ 130,635,362

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, 2006**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services
	<u>General</u>	<u>Tax</u>	<u>Services</u>
Revenues:			
Taxes	\$ 12,711,052	\$ 550,879	\$ 0
Intergovernmental Revenues	2,776,778	4,874,494	5,565,257
Charges for Services	4,575,243	328,788	32,208
Licenses and Permits	831,472	0	0
Investment Earnings	2,991,602	113,111	0
Fines and Forfeitures	1,410,927	98,910	0
All Other Revenues	522,344	158,226	189,216
Total Revenue	<u>25,819,418</u>	<u>6,124,408</u>	<u>5,786,681</u>
Expenditures:			
Current:			
Public Safety	10,506,885	0	0
Health	172,786	0	0
Human Services	1,976,731	0	5,391,865
Conservation and Recreation	482,241	0	0
Public Works	295,816	5,918,855	0
General Government	11,033,008	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	2,437	33,113	0
Interest and Fiscal Charges	935	2,695	0
Total Expenditures	<u>24,470,839</u>	<u>5,954,663</u>	<u>5,391,865</u>
Excess (Deficiency) of Revenues Over Expenditures	1,348,579	169,745	394,816
Other Financing Sources (Uses):			
Proceeds from Capital Lease	26,240	0	0
Transfers In	80,805	0	0
Transfers Out	(798,071)	0	(186,174)
Total Other Financing Sources (Uses)	<u>(691,026)</u>	<u>0</u>	<u>(186,174)</u>
Net Change in Fund Balances	657,553	169,745	208,642
Fund Balances at Beginning of Year	15,991,030	3,458,500	830,499
Increase in Inventory Reserve	0	389	0
Fund Balances End of Year	<u>\$ 16,648,583</u>	<u>\$ 3,628,634</u>	<u>\$ 1,039,141</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Mental Retardation and Developmental Disabilities Board	Other Governmental Funds	Total Governmental Funds
\$ 6,873,803	\$ 2,329,133	\$ 22,464,867
5,006,799	9,167,901	27,391,229
158,520	8,072,727	13,167,486
0	40	831,512
8,110	171,791	3,284,614
0	174,105	1,683,942
72,020	190,385	1,132,191
<u>12,119,252</u>	<u>20,106,082</u>	<u>69,955,841</u>
0	6,599,651	17,106,536
11,726,184	265,098	12,164,068
0	6,346,148	13,714,744
0	109,290	591,531
0	2,697,954	8,912,625
0	3,161,792	14,194,800
0	403,473	403,473
0	540,000	575,550
0	274,359	277,989
<u>11,726,184</u>	<u>20,397,765</u>	<u>67,941,316</u>
393,068	(291,683)	2,014,525
0	0	26,240
0	1,301,539	1,382,344
0	(398,099)	(1,382,344)
<u>0</u>	<u>903,440</u>	<u>26,240</u>
393,068	611,757	2,040,765
8,702,613	15,841,809	44,824,451
0	0	389
<u>\$ 9,095,681</u>	<u>\$ 16,453,566</u>	<u>\$ 46,865,605</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, 2006***

Net Change in Fund Balances - Total Governmental Funds \$ 2,040,765

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation.	4,960,894
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.	(88,175)
Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(4,978,855)
The issuance of long-term debt (e.g. capital leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.	1,213,984
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	2,667
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.	(80,013)
The Internal Service Fund, is used to charge the cost of services (e.g. insurance) to individual funds, is not included in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the County's Internal Service Fund is allocated among the governmental activities.	<u>1,442,948</u>
<i>Change in Net Assets of Governmental Activities</i>	<u><u>\$ 4,514,215</u></u>

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, 2006**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 12,532,789	\$ 12,532,789	\$ 12,694,620	\$ 161,831
Intergovernmental Revenues	2,429,269	2,429,269	2,776,778	347,509
Charges for Services	3,660,508	3,740,308	4,190,489	450,181
Licenses and Permits	513,000	653,000	826,387	173,387
Investment Earnings	700,000	700,000	3,006,252	2,306,252
Fines and Forfeitures	1,128,000	1,129,500	1,421,504	292,004
All Other Revenues	337,710	340,385	531,603	191,218
Total Revenues	21,301,276	21,525,251	25,447,633	3,922,382
Expenditures:				
Current:				
Public Safety	11,498,564	11,873,407	10,992,764	880,643
Health	369,562	369,562	208,557	161,005
Human Services	2,051,448	2,055,803	1,983,384	72,419
Conservation and Recreation	483,250	562,869	497,841	65,028
Public Works	263,872	314,356	295,843	18,513
General Government	12,563,057	12,873,973	11,403,821	1,470,152
Total Expenditures	27,229,753	28,049,970	25,382,210	2,667,760
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,928,477)	(6,524,719)	65,423	6,590,142
Other Financing Sources (Uses):				
Transfers In	0	0	80,805	80,805
Transfers Out	(350,000)	(808,928)	(798,071)	10,857
Advances Out	0	(98,698)	(98,698)	0
Total Other Financing Sources (Uses):	(350,000)	(907,626)	(815,964)	91,662
Net Change in Fund Balance	(6,278,477)	(7,432,345)	(750,541)	6,681,804
Fund Balance at Beginning of Year	13,790,825	13,790,825	13,790,825	0
Prior Year Encumbrances	842,097	842,097	842,097	0
Fund Balance at End of Year	\$ 8,354,445	\$ 7,200,577	\$ 13,882,381	\$ 6,681,804

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, 2006**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 591,200	\$ 591,200	\$ 550,879	\$ (40,321)
Intergovernmental Revenues	4,971,000	4,974,000	5,180,478	206,478
Charges for Services	300,000	351,120	344,772	(6,348)
Investment Earnings	14,000	14,000	108,360	94,360
Fines and Forfeitures	77,700	77,700	100,933	23,233
All Other Revenues	167,800	89,800	158,226	68,426
Total Revenues	6,121,700	6,097,820	6,443,648	345,828
Expenditures:				
Current:				
Public Works	7,111,087	8,243,800	6,283,266	1,960,534
Total Expenditures	7,111,087	8,243,800	6,283,266	1,960,534
Excess (Deficiency) of Revenues Over (Under) Expenditures	(989,387)	(2,145,980)	160,382	2,306,362
Fund Balance at Beginning of Year	2,008,117	2,008,117	2,008,117	0
Prior Year Encumbrances	383,333	383,333	383,333	0
Fund Balance at End of Year	\$ 1,402,063	\$ 245,470	\$ 2,551,832	\$ 2,306,362

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, 2006**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 5,410,000	\$ 5,462,653	\$ 5,834,109	\$ 371,456
Charges for Services	30,000	30,000	32,208	2,208
All Other Revenues	351,000	457,212	189,216	(267,996)
Total Revenues	5,791,000	5,949,865	6,055,533	105,668
Expenditures:				
Current:				
Human Services	5,111,472	6,150,609	5,575,501	575,108
Total Expenditures	5,111,472	6,150,609	5,575,501	575,108
Excess (Deficiency) of Revenues Over (Under) Expenditures	679,528	(200,744)	480,032	680,776
Other Financing Sources (Uses):				
Transfers Out	0	(186,175)	(186,174)	1
Total Other Financing Sources (Uses):	0	(186,175)	(186,174)	1
Net Change in Fund Balance	679,528	(386,919)	293,858	680,777
Fund Balance at Beginning of Year	(59,329)	(59,329)	(59,329)	0
Prior Year Encumbrances	446,248	446,248	446,248	0
Fund Balance at End of Year	\$ 1,066,447	\$ 0	\$ 680,777	\$ 680,777

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2006**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 8,224,580	\$ 6,908,923	\$ 6,873,803	\$ (35,120)
Intergovernmental Revenues	1,775,724	2,220,199	3,536,041	1,315,842
Charges for Services	38,635	140,781	154,871	14,090
Investment Earnings	0	4,806	8,490	3,684
All Other Revenues	35,040	43,438	68,168	24,730
Total Revenues	10,073,979	9,318,147	10,641,373	1,323,226
Expenditures:				
Current:				
Health	10,954,005	10,954,005	10,624,184	329,821
Total Expenditures	10,954,005	10,954,005	10,624,184	329,821
Excess (Deficiency) of Revenues Over (Under) Expenditures	(880,026)	(1,635,858)	17,189	1,653,047
Fund Balance at Beginning of Year	6,990,405	6,990,405	6,990,405	0
Prior Year Encumbrances	175,327	175,327	175,327	0
Fund Balance at End of Year	\$ 6,285,706	\$ 5,529,874	\$ 7,182,921	\$ 1,653,047

See accompanying notes to the basic financial statements



MIAMI COUNTY, OHIO

Statement of Net Assets
Proprietary Funds
December 31, 2006

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Assets:			
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ 157,263	\$ 498,341	\$ 330,475
Investments	0	392,130	323,223
Receivables:			
Accounts	76,185	126,661	355,013
Intergovernmental	0	0	0
Interest	0	0	4,760
Due from Other Funds	3,247	20,111	0
Total Current Assets	236,695	1,037,243	1,013,471
<i>Noncurrent Assets:</i>			
Non-Depreciable Capital Assets	15,191	10,000	80,000
Depreciable Capital Assets, Net	4,337,969	6,270,003	3,233,100
Deferred Loss on Early Retirement of Debt	26,464	93,055	68,329
Total Noncurrent Assets	4,379,624	6,373,058	3,381,429
Total Assets	4,616,319	7,410,301	4,394,900
Liabilities:			
<i>Current Liabilities:</i>			
Accounts Payable	0	6,062	426,507
Accrued Wages and Benefits Payable	0	21,475	29,029
Intergovernmental Payable	108,684	123,635	0
Claims Payable	0	0	0
Due to Other Funds	0	1,249	2,614
Interfund Loans Payable	75,121	0	0
Accrued Interest Payable	7,929	17,339	3,936
General Obligation Notes Payable	309,760	1,295,240	0
Compensated Absences Payable - Current	0	26,217	29,111
General Obligation Bonds - Current	96,445	193,555	180,000
Ohio Public Works Commission Loans Payable - Current	35,000	29,600	0
Total Current Liabilities	632,939	1,714,372	671,197
<i>Noncurrent Liabilities</i>			
Compensated Absences Payable	0	25,104	24,946
General Obligation Bonds Payable	1,776,236	3,103,764	800,000
Ohio Public Works Commission Loans Payable	530,000	317,200	0
Landfill Postclosure Care Liability	0	0	25,462
Total Noncurrent Liabilities	2,306,236	3,446,068	850,408
Total Liabilities	2,939,175	5,160,440	1,521,605
Net Assets:			
Invested in Capital Assets, net of debt	1,632,183	1,433,699	2,401,429
Unrestricted	44,961	816,162	471,866
Total Net Assets	\$ 1,677,144	\$ 2,249,861	\$ 2,873,295

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

<u>Sheriff Police Rotary</u>	<u>Total</u>	<u>Governmental Activites- Internal Service Fund</u>
\$ 279,076	\$ 1,265,155	\$ 1,606,847
0	715,353	1,571,585
0	557,859	0
45,238	45,238	0
0	4,760	0
0	23,358	0
<u>324,314</u>	<u>2,611,723</u>	<u>3,178,432</u>
0	105,191	0
0	13,841,072	0
0	187,848	0
<u>0</u>	<u>14,134,111</u>	<u>0</u>
<u>324,314</u>	<u>16,745,834</u>	<u>3,178,432</u>
0	432,569	4,215
7,811	58,315	0
0	232,319	0
0	0	550,557
0	3,863	0
0	75,121	0
0	29,204	0
0	1,605,000	0
0	55,328	0
0	470,000	0
0	64,600	0
<u>7,811</u>	<u>3,026,319</u>	<u>554,772</u>
0	50,050	0
0	5,680,000	0
0	847,200	0
0	25,462	0
<u>0</u>	<u>6,602,712</u>	<u>0</u>
<u>7,811</u>	<u>9,629,031</u>	<u>554,772</u>
0	5,467,311	0
316,503	1,649,492	2,623,660
<u>\$ 316,503</u>	<u>\$ 7,116,803</u>	<u>\$ 2,623,660</u>

MIAMI COUNTY, OHIO

Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2006

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Operating Revenues:			
Charges for Services	\$ 846,741	\$ 1,587,605	\$ 4,801,894
Other Operating Revenue	15,785	2,607	64,939
Total Operating Revenues	<u>862,526</u>	<u>1,590,212</u>	<u>4,866,833</u>
Operating Expenses:			
Personal Services	65,885	404,508	672,731
Materials and Supplies	827,845	37,425	66,550
Contractual Services	97,352	984,180	3,921,011
Utilities	6,984	20,636	31,580
Depreciation	121,731	192,330	145,811
Health Insurance Claims	0	0	0
Total Operating Expenses	<u>1,119,797</u>	<u>1,639,079</u>	<u>4,837,683</u>
Operating Income (Loss)	(257,271)	(48,867)	29,150
Nonoperating Revenue (Expenses):			
Investment Earnings	0	0	51,863
Interest and Fiscal Charges	(98,535)	(221,565)	(61,173)
Loss on Disposal of Capital Assets	0	0	(197,114)
Special Assessment Revenue	114,397	140,738	0
Total Nonoperating Revenues (Expenses)	<u>15,862</u>	<u>(80,827)</u>	<u>(206,424)</u>
Change in Net Assets	(241,409)	(129,694)	(177,274)
Net Assets Beginning of Year	<u>1,918,553</u>	<u>2,379,555</u>	<u>3,050,569</u>
Net Assets End of Year	<u>\$ 1,677,144</u>	<u>\$ 2,249,861</u>	<u>\$ 2,873,295</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total	Governmental Activites- Internal Service Fund
\$ 206,534	\$ 7,442,774	\$ 6,920,442
<u>0</u>	<u>83,331</u>	<u>22,176</u>
<u>206,534</u>	<u>7,526,105</u>	<u>6,942,618</u>
147,824	1,290,948	0
0	931,820	0
0	5,002,543	826,608
0	59,200	0
0	459,872	0
<u>0</u>	<u>0</u>	<u>4,673,062</u>
<u>147,824</u>	<u>7,744,383</u>	<u>5,499,670</u>
58,710	(218,278)	1,442,948
0	51,863	0
0	(381,273)	0
0	(197,114)	0
<u>0</u>	<u>255,135</u>	<u>0</u>
<u>0</u>	<u>(271,389)</u>	<u>0</u>
58,710	(489,667)	1,442,948
<u>257,793</u>	<u>7,606,470</u>	<u>1,180,712</u>
<u>\$ 316,503</u>	<u>\$ 7,116,803</u>	<u>\$ 2,623,660</u>

MIAMI COUNTY, OHIO

***Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2006***

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$856,952	\$1,558,337	\$5,002,327
Cash Payments for Goods and Services	(929,826)	(1,035,587)	(4,007,577)
Cash Payments to Employees	(101,186)	(362,776)	(678,403)
Net Cash Provided (Used) by Operating Activities	<u>(174,060)</u>	<u>159,974</u>	<u>316,347</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Advances In	75,121	0	0
Net Cash Provided by Noncapital Financing Activities	<u>75,121</u>	<u>0</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Acquisition and Construction of Assets	(98,617)	(302,827)	(403,573)
General Obligation Notes Issued	309,760	1,295,240	0
OPWC Loans Issued	200,000	200,000	0
Principal Paid on General Obligation Notes	(300,000)	(1,245,000)	0
Principal Paid on General Obligation Bonds	(91,236)	(178,764)	(170,000)
Principal Paid on Ohio Public Works Commission Loan	(35,000)	(29,600)	0
Special Assessment Revenue Received	114,397	140,738	0
Interest Paid on All Debt	(96,729)	(214,159)	(54,881)
Net Cash Used by Capital and Related Financing Activities	<u>2,575</u>	<u>(334,372)</u>	<u>(628,454)</u>
<u>Cash Flows from Investing Activities:</u>			
Purchase of Investments	0	0	0
Sale of Investments	0	44,990	52,441
Receipts of Interest	0	0	50,646
Net Cash Provided (Used) by Investing Activities	<u>0</u>	<u>44,990</u>	<u>103,087</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(96,364)	(129,408)	(209,020)
Cash and Cash Equivalents at Beginning of Year	253,627	627,749	539,495
Cash and Cash Equivalents at End of Year	<u>\$157,263</u>	<u>\$498,341</u>	<u>\$330,475</u>

MIAMI COUNTY, OHIO

Sheriff Police		Governmental Activities Internal Service
Rotary	Total	Fund
\$249,276	\$7,666,892	\$6,942,618
0	(5,972,990)	(5,439,536)
(146,748)	(1,289,113)	0
102,528	404,789	1,503,082
0	75,121	0
0	75,121	0
0	(805,017)	0
0	1,605,000	0
0	400,000	0
0	(1,545,000)	0
0	(440,000)	0
0	(64,600)	0
0	255,135	0
0	(365,769)	0
0	(960,251)	0
0	0	(883,869)
0	97,431	0
0	50,646	0
0	148,077	(883,869)
102,528	(332,264)	619,213
176,548	1,597,419	987,634
\$279,076	\$1,265,155	\$1,606,847

(Continued)

MIAMI COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2006

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	(\$257,271)	(\$48,867)	\$29,150
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	121,731	192,330	145,811
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(5,635)	(15,072)	135,494
(Increase) Decrease in Due from Other Funds	61	(16,803)	0
Increase (Decrease) in Accounts Payable	(1,250)	(5,063)	14,469
Increase (Decrease) in Accrued Wages and Benefits	(10,260)	12,027	(2,517)
Increase (Decrease) in Due to Other Funds	0	118	(2,905)
Increase in Intergovernmental Payables	3,605	11,599	0
Increase in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	(25,041)	29,705	(3,155)
Total Adjustments	83,211	208,841	287,197
Net Cash Provided (Used) by Operating Activities	(\$174,060)	\$159,974	\$316,347

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2006, the Transfer Station Fund had an outstanding liability of \$168,738 for the purchase of certain capital assets.

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total	Governmental - Activities Internal Service Fund
\$58,710	(\$218,278)	\$1,442,948
0	459,872	0
42,742	157,529	0
0	(16,742)	0
0	8,156	(4,112)
1,076	326	0
0	(2,787)	0
0	15,204	0
0	0	64,246
0	1,509	0
43,818	623,067	60,134
\$102,528	\$404,789	\$1,503,082

MIAMI COUNTY, OHIO

***Statement of Net Assets
Fiduciary Funds
December 31, 2006***

	Private Purpose		
	Trust	Agency Funds	Totals
Assets:			
Cash and Cash Equivalents	\$ 252,264	\$ 7,795,021	\$ 8,047,285
Investments	0	5,331,933	5,331,933
Receivables:			
Taxes	0	71,599,383	71,599,383
Accounts	0	851,022	851,022
Special Assessments	0	1,422,167	1,422,167
Total Assets	<u>252,264</u>	<u>86,999,526</u>	<u>87,251,790</u>
Liabilities:			
Due to Others	0	86,999,526	86,999,526
Total Liabilities	<u>0</u>	<u>86,999,526</u>	<u>86,999,526</u>
Net Assets:			
Unrestricted	252,264	0	252,264
Total Net Assets	<u>\$ 252,264</u>	<u>\$ 0</u>	<u>\$ 252,264</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, 2006***

	<u>Private Purpose Trust</u>
Additions:	
Contributions:	
Current Unclaimed Funds	\$ 11,598
Total Additions	<u>11,598</u>
Deductions:	
Refund of Unclaimed Monies	<u>3,068</u>
Total Deductions	<u>3,068</u>
Change in Net Assets	8,530
Net Assets at Beginning of Year	<u>243,734</u>
Net Assets End of Year	<u><u>\$ 252,264</u></u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

Discretely Presented Component Unit - The component unit column in the Statement of Net Assets includes the financial data of the County's component unit. It is reported in a separate column to emphasize that it is legally separate from the county. Riverside Training Industries (RTI) contracts with the County MRDD Board to operate MRDD workshops. The workshops are being presented as a part of the County's reporting entity because it would be misleading to exclude them. Complete financial statements for RTI may be obtained from RTI's administrative offices at 110 Foss Way, Troy, Ohio 45373.

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

B. Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses. The following fund types are used by the County:

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, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

General Fund - represents the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the laws of Ohio.

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

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

Mental Retardation and Developmental Disabilities (MRDD) Board Fund - This fund is used to account for funds obtained from voted levy, lunch receipts, grants and donations and is used for the Riverside School.

Proprietary Funds

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. These funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations or other governmental units and therefore not available to support the County's own programs. The County's only trust fund is a private purpose trust that accounts for unclaimed monies. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operation. These funds operate on an accrual basis of accounting. Discussion of specific agency fund activities can be found beginning on page 163.

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, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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

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

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

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

D. Basis of Accounting

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

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, 2006 but which are not intended to finance 2006 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, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

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

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

1. Tax Budget

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

2. Estimated Resources

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2006.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

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 2006, 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, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

6. Budgetary Basis of Accounting (Continued)

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

	Net Change in Fund Balances			
	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Mental Retardation and Developmental Disabilities Board
GAAP Basis (as reported)	\$657,553	\$169,745	\$208,642	\$393,068
Increase (Decrease):				
Accrued Revenues at December 31, 2006 received during 2007	(2,751,475)	(724,626)	(597,019)	(281,093)
Accrued Revenues at December 31, 2005 received during 2006	2,280,992	1,043,866	865,871	67,262
Accrued Expenditures at December 31, 2006 paid during 2007	950,171	178,537	440,584	330,503
Accrued Expenditures at December 31, 2005 paid during 2006	(1,054,359)	(234,414)	(430,824)	(387,627)
2005 Prepays for 2006	131,475	0	8,533	30,806
2006 Prepays for 2007	(125,023)	(5,287)	0	(45,771)
Change in Cash with Fiscal Agent	0	0	0	104,146
Outstanding Encumbrances	(839,875)	(267,439)	(201,929)	(194,105)
Budget Basis	<u>(\$750,541)</u>	<u>\$160,382</u>	<u>\$293,858</u>	<u>\$17,189</u>

MIAMI COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2006

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 2006, 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, 2006. 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, 2006. 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, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2006, 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, 2006***

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	Water Fund
Commission Loans	Sewer Fund

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-Term Obligations (Continued)

<u>Obligation</u>	<u>Fund</u>
Capital Leases	General Fund, Motor Vehicle and Gasoline Tax Fund
Landfill Postclosure Care Liability	Transfer Station Fund
Compensated Absences	General Fund Motor Vehicle and Gasoline Tax Fund Child Support Enforcement Agency Fund Dog and Kennel Fund Job and Family Services Fund Shelter/Domestic Violence Fund Youth Services Subsidy Fund E-911 Emergency Operations Fund Public Defender Fund Delinquent Tax Collection Fund Real Estate Appraisal Fund Pre-Trial Services Fund MRDD Board Fund Children's Services Board Fund Emergency Management Agency Fund Juvenile Detention/Rehabilitation Center Fund County Probation Services Fund One-Stop Shop Fund Court Computerization Fund Dispute Resolution Fund Common Pleas Court – Special Projects Fund Water Fund Sewer Fund Transfer Station Fund

M. Bond Discounts/Issuance Costs

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

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, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Operating Revenues and Expenses

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

R. Self-Funded Insurance

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

S. Interfund Activity

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

T. Reservations of Fund Balance

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

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 2006.

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	\$7,902,620
Interest Revenue	383,668
Delinquent Tax Revenues	401,750
Loan Revenue	680,662
	<hr/>
	\$9,368,700

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	(\$5,985,000)
Superfund Site Liability	(2,080,553)
Capital Leases Payable	(110,541)
Accrued Interest on Long-Term Debt	(22,442)
Compensated Absences Payable	(2,760,732)
	<hr/>
	(\$10,959,268)

MIAMI COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

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	\$7,697,904
Depreciation Expense	<u>(2,737,010)</u>
	\$4,960,894

Governmental revenues not reported in the funds:

Decrease in Shared Revenue	(\$5,074,536)
Decrease in Delinquent Tax Revenue	(16,995)
Increase in Interest Revenue	99,582
Increase in Loan Revenue	<u>13,094</u>
	(\$4,978,855)

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

General Obligation Bond Principal Payments	\$540,000
Superfund Site Liability Payment	664,674
Capital Lease Payments	35,550
New Capital Lease	<u>(26,240)</u>
	\$1,213,984

Expenses not requiring the use of current financial resources:

Increase in Compensated Absences Payable	(\$80,402)
Increase in supplies inventory	<u>389</u>
	(\$80,013)

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 3 – RESTATEMENT OF NET ASSETS

A. Restatement of Net Assets

The net assets of the Governmental Activities and the net assets of the Water, Sewer and Transfer Station Funds were restated from balances previously reported due to a change in the capitalization level for capital assets. The restatement resulted in changes to balances reported last year as follows:

	<u>Governmental Activities</u>	<u>Water</u>	<u>Sewer</u>	<u>Transfer Station</u>
Net Assets at December 31, 2005 (as reported)	\$129,134,643	\$2,032,169	\$2,449,803	\$3,177,966
Capital Assets - Change in Capitalization Level	<u>(3,013,496)</u>	<u>(113,616)</u>	<u>(70,248)</u>	<u>(127,397)</u>
Net Assets at December 31, 2005 (as restated)	<u><u>\$126,121,147</u></u>	<u><u>\$1,918,553</u></u>	<u><u>\$2,379,555</u></u>	<u><u>\$3,050,569</u></u>

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

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

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

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

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2006**

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

A. Deposits

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned. Protection of County cash and deposits is provided by the federal deposit insurance corporation as well as qualified securities pledged by the institution holding the assets. Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state, or any instrumentality of such county, municipal corporation or other authority. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

At year end the carrying amount of the County's deposits was \$29,513,429 and the bank balance was \$29,388,201. Federal depository insurance covered \$539,408 of the bank balance and \$28,848,793 was uninsured. Of the remaining uninsured bank balance, the County was exposed to custodial risk as follows:

	<u>Balance</u>
Uninsured and collateralized with securities held by the pledging institution's trust department not in the County's name	\$28,848,793
Total Balance	\$28,848,793

At year end, the carrying amount of Riverside Training Industries' (component unit) deposits was \$92,885 and the bank balance was \$92,885. Federal depository insurance covered \$92,885 of the bank balance.

B. Investments

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			less than 1	1-3	3-5
STAR Ohio	\$13,734,346	AAAm ¹	\$13,734,346	\$0	\$0
FHLB	7,120,390	AAA ^{1,2}	1,296,502	4,868,525	955,363
FHLMC	1,547,510	AAA ^{1,2}	0	1,259,050	288,460
FNMA	4,581,779	AAA ^{1,2}	499,375	3,490,004	592,400
United States Treasury Note	4,982,060	N/A	3,477,365	1,504,695	0
Total Investments	\$31,966,085		\$19,007,588	\$11,122,274	\$1,836,223

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2006**

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

B. Investments (Continued)

¹ Standard & Poor's

² Moody's Investor Service

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

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

Concentration of Credit Risk – The County's investment policy states that the Treasurer may invest in any instrument or security authorized by Ohio Revised Code Section 135. The policy places no limit on the amount the County may invest in any one issuer. The County has invested 43% of its portfolio in Star Ohio, 41.4% in US Agency Securities (FNMA, FHLB and FHLMC) and 15.6% in US Treasury Notes.

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

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

	Fair Value	Credit Rating	N/A	Investment Maturities (in Years)			
				less than 1	1-3	3-5	Over 5
Mortgage Backed Securities	\$166,271	AAA ¹	\$0	\$0	\$55,198	\$111,073	\$0
Corporate stocks and bonds	836,748	A- ¹	604,318	10,038	130,716	56,717	34,959
Mutual Funds	163,891	N/A	163,891	0	0	0	0
Other Assets	6,030	N/A	6,030	0	0	0	0
Total Investments	\$1,172,940		\$774,239	\$10,038	\$185,914	\$167,790	\$34,959

¹ Standard & Poor's

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

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	\$43,247,775	\$18,231,739
Investments:		
STAR Ohio	<u>(13,734,346)</u>	<u>13,734,346</u>
Per GASB Statement No. 3	<u>\$29,513,429</u>	<u>\$31,966,085</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>\$92,885</u>	<u>\$1,172,940</u>
Per GASB Statement No. 3	<u>\$92,885</u>	<u>\$1,172,940</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

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 2006 were levied after October 1, 2005 on assessed values as of January 1, 2005, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 2001. Real property taxes are payable annually or semi-annually. The first payment is due February 14; the remainder payable by July 20.

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

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

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

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

The full tax rate to the County for the year ended December 31, 2006, was \$8.81 per \$1,000 of assessed value. The assessed value upon which the 2006 tax receivable was based was \$2,120,846,060. This amount constitutes \$1,860,506,820 in real property assessed value, \$60,254,860 in public utility assessed value and \$200,084,380 in tangible personal property assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County's share is .881% (8.81 mills) of assessed value.

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2006**

NOTE 5 – TAXES (Continued)

B. Other Taxes

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

NOTE 6 - RECEIVABLES

Receivables at December 31, 2006, consisted of taxes, accounts receivable, intergovernmental receivables arising from shared revenues, interest, loans and interfund receivables. All receivables are considered collectible in full.

NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2006 represent interfund loans receivable and payable:

	<u>Interfund Loans</u>	
	<u>Receivables</u>	<u>Payables</u>
Governmental Funds:		
General Fund	\$154,166	\$0
Other Governmental Funds	0	79,045
Total Governmental Funds	<u>154,166</u>	<u>79,045</u>
Proprietary Funds:		
Water Fund	0	75,121
Total Proprietary Funds	<u>0</u>	<u>75,121</u>
Total Interfund Loans	<u>\$154,166</u>	<u>\$154,166</u>

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

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MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 2006, represent due from/to other funds:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Governmental Funds:		
General Fund	\$49,119	\$54,267
Motor Vehicle and Gasoline Tax Fund	20,747	2,978
Job and Family Services Fund	0	134,751
Other Governmental Funds	<u>278,622</u>	<u>175,987</u>
Total Governmental Funds	348,488	367,983
Enterprise Funds:		
Water Fund	3,247	0
Sewer Fund	20,111	1,249
Transfer Station Fund	<u>0</u>	<u>2,614</u>
Total Enterprise Funds	<u>23,358</u>	<u>3,863</u>
Total Interfund Receivables and Payables	<u>\$371,846</u>	<u>\$371,846</u>

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

NOTE 8 - TRANSFERS

The following balances at December 31, 2006 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$80,805	\$798,071
Job and Family Services Fund	0	186,174
Other Governmental Funds	<u>1,301,539</u>	<u>398,099</u>
Total Transfers	<u>\$1,382,344</u>	<u>\$1,382,344</u>

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

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2006**

NOTE 9 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2006:

<i>Historical Cost:</i>	Restated			December 31,
Class	December 31, 2005	Additions	Deletions	2006
<i>Non-Depreciable Capital Assets:</i>				
Land	\$5,469,594	\$48,141	\$0	\$5,517,735
Total Non-Depreciable Capital Assets	5,469,594	48,141	0	5,517,735
<i>Depreciable Capital Assets:</i>				
Buildings	35,400,512	635,127	0	36,035,639
Improvements Other Than Buildings	209,175	0	0	209,175
Machinery and Equipment	16,618,479	1,374,150	(890,883)	17,101,746
Infrastructure	62,509,029	5,640,486	(23,115)	68,126,400
Total Depreciable Capital Assets	114,737,195	7,649,763	(913,998)	121,472,960
Total Cost	\$120,206,789	\$7,697,904	(\$913,998)	\$126,990,695
 <i>Accumulated Depreciation:</i>				
Class	Restated			December 31,
Class	December 31, 2005	Additions	Deletions	2006
Buildings	(\$5,879,476)	(\$580,157)	\$0	(\$6,459,633)
Improvements Other Than Buildings	(117,909)	(10,459)	0	(128,368)
Machinery and Equipment	(11,263,574)	(1,242,593)	812,896	(11,693,271)
Infrastructure	(25,081,884)	(903,801)	12,927	(25,972,758)
Total Depreciation	(\$42,342,843)	(\$2,737,010) *	\$825,823	(\$44,254,030)
<i>Net Value:</i>	\$77,863,946			\$82,736,665

* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$637,597
Health	166,133
Human Services	45,243
Public Works	1,228,494
General Government	659,543
Total Depreciation Expense	<u>\$2,737,010</u>

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2006**

NOTE 9 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2006:

<i>Historical Cost:</i>	Restated December 31,			December 31,
Class	2005	Additions	Deletions	2006
<i>Non-Depreciable Capital Assets:</i>				
Land	\$90,000	\$0	\$0	\$90,000
Construction in Progress	15,191	0	0	15,191
Total Non-Depreciable Capital Assets	105,191	0	0	105,191
<i>Depreciable Capital Assets:</i>				
Buildings	2,466,953	274,976	0	2,741,929
Improvements Other Than Buildings	15,159,315	312,838	0	15,472,153
Machinery and Equipment	1,271,196	304,379	(469,330)	1,106,245
Total Depreciable Capital Assets	18,897,464	892,193	(469,330)	19,320,327
Total Cost	\$19,002,655	\$892,193	(\$469,330)	\$19,425,518
<i>Accumulated Depreciation:</i>				
Class	Restated December 31, 2005	Additions	Deletions	December 31, 2006
Buildings	(\$310,504)	(\$41,401)	\$0	(\$351,905)
Improvements Other Than Buildings	(4,381,013)	(327,096)	0	(4,708,109)
Machinery and Equipment	(600,082)	(91,375)	272,216	(419,241)
Total Depreciation	(\$5,291,599)	(\$459,872)	\$272,216	(\$5,479,255)
<i>Net Value:</i>	\$13,711,056			\$13,946,263

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 (the "OPERS")

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

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

All employees of the County, except teachers at the Mental Retardation and Developmental Disabilities Board, the Miami County Youth Center and the West Central Rehabilitation Center, participate in the OPERS, a multiple-employer public employee retirement system. OPERS administers three separate pension plans. The Traditional Pension Plan is a cost sharing, multiple employer defined benefit pension plan. The Combined Plan is also a cost sharing, multiple employer defined benefit pension plan where employer contributions are invested by OPERS to provide a formula retirement benefit similar in nature to the Traditional Pension Plan and member contributions are self-directed and accumulate retirement assets equal to the value of member contributions plus any investment earnings. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions to accumulate retirement assets equal to the value of contributions plus any investment earnings. The OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post employment health care coverage. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for the OPERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2006, member and employer contribution rates were consistent across all three plans. The employee contribution rate for employees other than law enforcement is 9%. Law enforcement officers in the County Sheriff's department contribute 10.1% of covered salary. The 2006 employer contribution rate for local government employer units was 13.70% of covered payroll, 9.20% to fund the pension and 4.5% to fund health care. For law enforcement, the employer rate was 16.93% of covered payroll, 12.43% to fund the pension fund and 4.5% to fund health care. The contribution requirements of plan members and the County are established and may be amended by the Ohio Public Employees Retirement Board. The County's contribution to the OPERS for the years ending December 31, 2006, 2005, and 2004 were \$4,038,412, \$3,867,669, and \$3,772,630 respectively, for employees of the County and \$469,376, \$459,092, and \$423,450 respectively, for law enforcement officers, which were equal to the required contributions for each year.

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The Ohio Revised Code provides statutory authority requiring public employers to fund post employment health care through their contributions to the OPERS. The portion of the 2006 employer contribution rate (identified above) that was used to fund health care for the year 2006 was 4.5% of covered payroll which amounted to \$1,326,486 for employees other than law enforcement and \$124,760 for law enforcement employees.

The significant actuarial assumptions and calculations relating to post employment health care benefits were based on the OPERS latest actuarial review performed as of December 31, 2005. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2005 was 6.5%. An annual increase of 4.0% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.0% base increase, were assumed to range from 0.50% to 6.3%. Health care costs were assumed to increase at the projected wage inflation rate plus an additional factor ranging from .50% to 6% for the next 9 years. In subsequent years (10 and beyond) health care costs were assumed to increase 4.0% (the projected wage inflation rate).

Benefits are advanced-funded on an actuarially determined basis. At year-end 2006, the number of active contributing participants in the Traditional Pension and Combined Plans totaled 369,214. The number of active contributing participants for both plans used in the December 31, 2005 actuarial valuation was 358,804. The actuarial value of the OPERS net assets available for OPEB at December 31, 2005 is \$11.1 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$31.3 billion and \$20.2 billion, respectively.

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

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

The teachers who work for the Mental Retardation and Developmental Disabilities Board, the Miami County Youth Center and the West Central Rehabilitation Center, participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing, multiple employer retirement system administered by the State Teachers Retirement Board.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

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

STRS administers three separate pension plans. The Defined Benefit Plan is a cost sharing multiple-employer defined benefit pension plan. Benefits are established under Chapter 3307 of the Revised Code. The Defined Contribution Plan allows the member to allocate the member and employer contributions among various investment choices. Plan benefits are established under Sections 3307.80 to 3307.89 of the Revised Code. The Combined Plan allows members to allocate their contributions to their selected investment choices and the employer contributions are used to fund a defined benefit payment. STRS provides basic retirement benefits, disability, survivor and health care benefits based on eligible service credit to members and beneficiaries. Members of the Defined Contribution plan are not eligible for health care benefits. STRS issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to STRS Ohio, 275 E. Broad Street, Columbus, Ohio 43215-3371 or by calling (614) 227-4090, or by visiting the STRS Ohio Web site at www.strsoh.org.

The Ohio Revised Code provides statutory authority for County and employee contributions. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. For fiscal year ended June 30, 2006, 13% was the portion of County contribution used to fund pension obligations. The County's contributions for pension obligations to the STRS of Ohio for the years ending December 31, 2006, 2005 and 2004 were \$57,812, \$64,089, and \$66,962 respectively, which were equal to the required contributions for each year.

STRS provides access to health care coverage to retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. Pursuant to the Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care cost will be absorbed by STRS. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium.

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to the Health Care Stabilization Fund. For the fiscal year ended June 30, 2006, the board allocated employer contributions are equal to 1% of covered payroll to the Health Care Stabilization Fund, which amounted to \$4,129 for the County. The balance of the Health Care Stabilization Fund was \$3.5 billion at June 30, 2006. For the fiscal year ended June 30, 2006, the net health care costs paid by STRS were \$282,743,000. There were 119,184 eligible benefit recipients.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 11 - COMPENSATED ABSENCES

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

At December 31, 2006, the County's accumulated, unpaid compensated absences amounted to \$2,866,110. Of this amount, \$2,760,732 is recorded as Governmental Activities on the Entity Wide Statement of Net Assets (\$1,641,006 is reported as due within one year), \$105,378 is recorded as Business-type activities (\$55,328 is reported as due within one year).

NOTE 12 - NOTES PAYABLE

The Ohio Revised Code provides that notes including renewal notes issued in anticipation of the issuance of general obligation bonds may be issued and outstanding from time to time up to a maximum period of 20 years from the date of issuance of the original notes. Bond anticipation notes may be retired at maturity from the proceeds of the sale of renewal notes or of the bonds anticipated by the notes, or from available funds of the County or a combination of these sources. The County is retiring its notes by the issuance of one year renewal notes with a portion of the principal being retired in accordance with the above provisions.

	Maturity Date	Balance January 1, 2006	Additions	(Reductions)	Balance December 31, 2006
Enterprise Funds Notes Payable:					
4.00% Water System	11/28/2006	\$300,000	\$0	(\$300,000)	\$0
4.00% Sewer System	11/28/2006	1,245,000	0	(1,245,000)	0
4.06% Water System	11/27/2007	0	309,760	0	309,760
4.06% Sewer System	11/27/2007	0	1,295,240	0	1,295,240
Total Enterprise Notes Payable		<u>\$1,545,000</u>	<u>\$1,605,000</u>	<u>(\$1,545,000)</u>	<u>\$1,605,000</u>

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2006**

NOTE 13 - LONG-TERM LIABILITIES

Long-term debt and other long-term obligations of the County at December 31, 2006 were as follows:

	Interest Rate	Maturity Date	Original Issue Amount	Balance January 1, 2006	Additions	Retired	Balance December 31, 2006	Amounts Due Within One Year
Governmental Activities:								
General Obligation Bonds:								
1997 Human Service Building Bonds	4.2 - 4.9%	2007	\$900,000	\$180,000	\$0	(\$90,000)	\$90,000	\$90,000
1997 Human Service Improvement Bonds	4.2 - 4.9%	2007	305,000	55,000	0	(30,000)	25,000	25,000
1997 Juvenile Detention Center Bonds	4.2 - 4.9%	2010	2,230,000	1,015,000	0	(185,000)	830,000	190,000
2002 Hobart Building Bonds	1.7 - 5.0%	2022	3,600,000	3,215,000	0	(145,000)	3,070,000	145,000
2002 Juvenile Detention Center Bonds	1.7 - 5.0%	2022	990,000	885,000	0	(40,000)	845,000	40,000
2002 Utility Administration Building Bonds	1.7 - 5.0%	2022	810,000	725,000	0	(30,000)	695,000	30,000
2002 Human Service Building Bonds	1.7 - 5.0%	2022	505,000	450,000	0	(20,000)	430,000	20,000
Total General Obligation Bonds				6,525,000	0	(540,000)	5,985,000	540,000
Superfund Site Liability				2,745,227	0	(664,674)	2,080,553	0
Capital Leases			208,720	119,851	26,240	(35,550)	110,541	50,479
Compensated Absences				2,680,330	2,760,732	(2,680,330)	2,760,732	1,641,006
Total Governmental Activities Long-term Liabilities				\$12,070,408	\$2,786,972	(\$3,920,554)	\$10,936,826	\$2,231,485
Business-Type Activities:								
General Obligation Bonds:								
1997 Camp Troy Water Bonds	4.2 - 4.9%	2017	\$735,530	\$506,917	\$0	(\$34,236)	\$472,681	\$36,445
1997 Shenandoah Sewer Bonds	4.2 - 4.9%	2017	49,617	34,195	0	(2,309)	31,886	2,459
1997 Evanston Sewer Bonds	4.2 - 4.9%	2017	531,468	366,282	0	(24,738)	341,544	26,334
1997 Deercliff Sewer Bonds	4.2 - 4.9%	2017	492,840	339,660	0	(22,940)	316,720	24,420
1997 Camp Troy Sewer Bonds	4.2 - 4.9%	2017	1,520,545	1,047,946	0	(70,777)	977,169	75,342
1997 Solid Waste Bonds	4.2 - 4.9%	2010	1,400,000	630,000	0	(110,000)	520,000	120,000
1997 Ash Pit Bonds	4.2 - 4.9%	2010	365,000	170,000	0	(30,000)	140,000	30,000
1997 Transfer Station Improvement Bonds	4.2 - 4.9%	2017	505,000	350,000	0	(30,000)	320,000	30,000
2002 Water Line Improvement Bonds	1.7 - 5.0%	2022	860,000	770,000	0	(35,000)	735,000	35,000
2002 County Road 25 Bonds	1.7 - 5.0%	2022	52,000	46,000	0	(2,000)	44,000	2,000
2002 Monin Sewer Bonds	1.7 - 5.0%	2022	273,000	237,000	0	(11,000)	226,000	11,000
2002 Kessler Sewer Bonds	1.7 - 5.0%	2022	40,000	37,000	0	(2,000)	35,000	2,000
2005 Cedar Ridge Sewer Bonds	3.0 - 4.4%	2025	203,000	203,000	0	(8,000)	195,000	8,000
2005 Merrimont Sewer Bonds	3.0 - 4.4%	2025	1,165,000	1,165,000	0	(35,000)	1,130,000	42,000
2005 Cedar Ridge Water Bonds	3.0 - 4.4%	2025	278,000	278,000	0	(9,000)	269,000	10,000
2005 Merrimont Water Bonds	3.0 - 4.4%	2025	409,000	409,000	0	(13,000)	396,000	15,000
Total General Obligation Bonds				6,590,000	0	(440,000)	6,150,000	470,000
Ohio Public Works Commission Loans:								
1995 Shenandoah Sewer Replacement	0.00%	2015	392,000	176,400	0	(19,600)	156,800	19,600
2002 Brandt Water Line	0.00%	2022	500,000	400,000	0	(25,000)	375,000	25,000
2006 Merrimont Water Replacement	0.00%	2026	200,000	0	200,000	(10,000)	190,000	10,000
2006 Merrimont Sewer Replacement	0.00%	2026	200,000	0	200,000	(10,000)	190,000	10,000
Total Ohio Public Works Commission Loans				576,400	400,000	(64,600)	911,800	64,600
Landfill Postclosure Care Liability				24,745	717	0	25,462	0
Compensated Absences Payable				103,869	105,378	(103,869)	105,378	55,328
Total Business-Type Activities Long-term Liabilities				\$7,295,014	\$506,095	(\$608,469)	\$7,192,640	\$589,928

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 13 - LONG-TERM LIABILITIES (Continued)

A. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2006 follows:

Years	General Obligation Bonds		OPWC Loans	
	Principal	Interest	Principal	Interest
2007	\$1,010,000	\$533,537	\$64,600	\$0
2008	920,000	493,964	64,600	0
2009	965,000	456,943	64,600	0
2010	1,005,000	416,560	64,600	0
2011	615,000	372,998	64,600	0
2012-2016	3,470,000	1,449,975	283,800	0
2017-2021	3,090,000	662,712	225,000	0
2022-2026	1,060,000	84,804	80,000	0
Totals	<u>\$12,135,000</u>	<u>\$4,471,493</u>	<u>\$911,800</u>	<u>\$0</u>

B. Defeased Debt

In December 1997, the County defeased all of its General Obligation Bonds (\$6,675,000) through the issuance of \$8,225,000 of General Obligation Bonds for various purposes (the "1997 Bonds"). The net proceeds of the 1997 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$3,585,000 at December 31, 2006 are not included in the County's outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

C. Conduit Debt

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

As of December 31, 2006, there were twenty-three series of Industrial Revenue Bonds and one series of Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the twenty-three series of Industrial Revenue Bonds issued prior to January 1, 1996 could not be determined; however, their original issue amounts totaled \$25,499,000. The aggregate principal amount payable for the Hospital Revenue Bonds, issued June 23, 2006, was \$56,130,000 at year end.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 14 - CAPITAL LEASES

The County is obligated under four leases accounted for as a capital lease. The cost of the leased assets (an excavator and three postage machines) is accounted for in the Governmental Activities as machinery and equipment. The original cost of the assets under capital lease is \$208,720.

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, 2006.

<u>Year Ending December 31,</u>	<u>Capital Leases</u>
2007	\$53,040
2008	20,628
2009	20,628
2010	16,848
2011	3,672
Minimum Lease Payments	114,816
Less: Amount representing interest at the County's incremental borrowing rate of interest	(4,275)
Present value of minimum lease payments	<u>\$110,541</u>

NOTE 15 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

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

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

North and South Landfills

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

Ash Disposal Pit and Ash Pile

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

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

Liquid Disposal Area and Ground Water

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

The total cost of the construction to close the landfill was \$2,246,000. Operation, maintenance and site monitoring costs through the year 2015 are estimated to be \$2,080,553. 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 \$208,265 in revenues in 2006 leaving the fund balance in the Super Cleanup Fund at \$75,430. 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, 2006***

NOTE 16 - RELATED PARTY TRANSACTIONS

During 2006, Miami County provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to Riverside Training Industries, Inc., (the “workshop”), a discretely presented component unit of Miami County. The workshop reported \$298,133 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 \$854,181.

NOTE 17 - CONTINGENCIES

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

Additionally, the County is party to various other legal proceedings which seek damages or injunctive relief generally incidental to its operations and pending projects. The County's management is of the opinion that the ultimate disposition of the various claims and legal proceedings will not have a material, adverse effect on the County's financial position.

NOTE 18 - RISK MANAGEMENT

A. Insurance

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters.

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

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 18 - RISK MANAGEMENT (Continued)

A. Insurance (Continued)

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

B. Self Insurance

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

All funds of the County from which employee salaries are paid participate in the health insurance program and make payments to the Hospitalization Fund based on actuarial estimates of the amounts needed to pay prior and current year claims. Total contributions to the program during the year were \$6,942,618. The claims liability of \$550,557 reported in the Hospitalization Fund at December 31, 2006 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 2005 and 2006 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>
2005	\$531,352	\$5,043,718	(\$5,088,759)	\$486,311
2006	486,311	4,673,062	(4,608,816)	550,557

NOTE 19 – CONSTRUCTION COMMITMENTS

As of December 31, 2006, the County had the following construction commitments outstanding:

<u>Project</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Conwood Sewer	\$187,352	2007
Casstown Sewer Design	147,509	2007
Conwood Water	241,207	2007
Rosewood/Stonewood Waterlines	151,000	2007
Transfer Station Improvements	255,007	2007

MIAMI COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2006

NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS

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

The Tri County Board of Alcohol, Drug and Mental Health Services (Tri County Board) is a jointly governed organization among Miami, Darke and Shelby counties. The Tri County Mental Health Board provides leadership in planning for and supporting community-based alcohol, drug addiction and mental health services in cooperation with public and private resources with emphasis on the development of prevention and early intervention programming while respecting, protecting and advocating for the rights of persons as consumers of alcohol, drug addiction and mental health services. The ability to influence operations depends on the County's representation on the Board. The Board of Trustees consists of eighteen members: four members are appointed by the Director of the Ohio Department of Mental Health, four members are appointed by the Director of the Ohio Department of Alcohol And Drug Addiction Services and the remaining ten members are appointed by the County Commissioners of Miami, Darke and Shelby counties in the same proportion as the County's population bears to the total population of the three counties combined. During 2006, the County contributed \$2,150,813 by voted levy for the operations of the organization. Miami County acts as the fiscal agent for the Tri County Board and its financial activity is included as an agency of the County. Financial information may be obtained from the County Auditor, Chris A. Peeples, 201 West Main Street, Troy, Ohio 45373-2363.

B. West Central Ohio Network

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin, and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Boards of Mental Retardation and Development Disabilities (MR/DD Boards) of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating MR/DD Boards. Payments to West Con are limited to the Supported Living funds of each participating county. During 2006, the County spent \$104,146 of the balance on deposit with West Con. The balance at December 31, 2006 was \$1,722,294. Financial information can be obtained from Saul Bauer, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

NOTE 21 - COMPLIANCE AND ACCOUNTABILITY

Fund Deficit - The fund deficit at December 31, 2006 of \$4,725 in the County Conservancy Fund (special revenue fund) arises from the recognition of expenditures on the modified accrual basis which are greater than expenditures recognized on the budgetary basis. The General Fund provides transfers when cash is required, not when accruals occur.

*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.

Community Based Corrections Act Grant Fund

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

Super Cleanup Fund

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

Emergency Management Agency Fund

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

Enforcement and Education Fund

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

Juvenile Detention / Rehabilitation Center Fund

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

County Probation Services Fund

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

Recycle Grant Fund

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

(Continued)

Special Revenue Funds

Urban Mass Transportation Fund

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

Community Development Block Grant Fund

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

Children's Services Board Fund

This fund is to account for various Federal and State grants and reimbursements for the care and treatment of children in adoption programs and who do not receive the proper care at home.

Legal Research Fund

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

One-Stop Shop Fund

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

Law Enforcement Fund

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

County Recorder Equipment Fund

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

Court Computerization Fund

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

D.A.R.E. Fund

To account for the grant funds received to provide local law enforcement with monies for certified DARE officers to teach in local schools the approved DARE curriculum. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

(Continued)

Special Revenue Funds

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.

Food Services Fund

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

Common Pleas Court – Special Projects Fund

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

Sheriff's Juvenile Safety Trust Fund

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

Municipal Court Restitution Fund

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

Children's Services Trust Fund

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

D.A.R.E. Trust Fund

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

Voter Education Fund

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

Debt Service Funds

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.

Sewer System Improvement Fund

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

Permanent Improvement Fund

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

Health Care Capital Improvement Fund

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

Emergency 911 Facility Construction Fund

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

Ditch Construction Fund

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

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2006**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 7,316,941	\$ 130,453	\$ 3,687,158	\$ 11,134,552
Investments	4,315,186	0	0	4,315,186
Receivables:				
Taxes	481,282	0	0	481,282
Accounts	154,917	0	0	154,917
Intergovernmental	3,727,014	0	0	3,727,014
Interest	0	0	15,658	15,658
Loans	680,622	0	0	680,622
Due from Other Funds	230,797	0	47,825	278,622
Prepaid Items	33,892	0	0	33,892
Total Assets	\$ 16,940,651	\$ 130,453	\$ 3,750,641	\$ 20,821,745
Liabilities:				
Accounts Payable	\$ 490,931	\$ 0	\$ 84,734	\$ 575,665
Accrued Wages and Benefits Payable	389,468	0	0	389,468
Intergovernmental Payable	33,924	0	0	33,924
Due to Other Funds	175,987	0	0	175,987
Interfund Loans Payable	79,045	0	0	79,045
Deferred Revenue	3,114,090	0	0	3,114,090
Total Liabilities	4,283,445	0	84,734	4,368,179
Fund Balances:				
Reserved for Encumbrances	1,743,316	377	42,016	1,785,709
Reserved for Prepaid Items	33,892	0	0	33,892
Reserved for Debt Service	0	130,076	0	130,076
Reserved for Loans Receivable	680,622	0	0	680,622
Undesignated/Unreserved in:				
Special Revenue Funds	10,199,376	0	0	10,199,376
Capital Projects Funds	0	0	3,623,891	3,623,891
Total Fund Balances	12,657,206	130,453	3,665,907	16,453,566
Total Liabilities and Fund Balances	\$ 16,940,651	\$ 130,453	\$ 3,750,641	\$ 20,821,745

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2006***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 2,329,133	\$ 0	\$ 0	\$ 2,329,133
Intergovernmental Revenues	9,136,620	0	31,281	9,167,901
Charges for Services	8,009,653	0	63,074	8,072,727
Licenses and Permits	40	0	0	40
Investment Earnings	1,196	0	170,595	171,791
Fines and Forfeitures	174,105	0	0	174,105
All Other Revenues	190,385	0	0	190,385
Total Revenue	19,841,132	0	264,950	20,106,082
Expenditures:				
Current:				
Public Safety	6,599,651	0	0	6,599,651
Health	265,098	0	0	265,098
Human Services	6,346,148	0	0	6,346,148
Conservation and Recreation	109,290	0	0	109,290
Public Works	2,697,954	0	0	2,697,954
General Government	3,161,792	0	0	3,161,792
Capital Outlay	0	0	403,473	403,473
Debt Service:				
Principal Retirement	0	540,000	0	540,000
Interest and Fiscal Charges	0	274,359	0	274,359
Total Expenditures	19,179,933	814,359	403,473	20,397,765
Excess (Deficiency) of Revenues Over Expenditures	661,199	(814,359)	(138,523)	(291,683)
Other Financing Sources (Uses):				
Transfers In	459,928	841,611	0	1,301,539
Transfers Out	(305,805)	0	(92,294)	(398,099)
Total Other Financing Sources (Uses)	154,123	841,611	(92,294)	903,440
Net Change in Fund Balance	815,322	27,252	(230,817)	611,757
Fund Balances at Beginning of Year	11,841,884	103,201	3,896,724	15,841,809
Fund Balances End of Year	\$ 12,657,206	\$ 130,453	\$ 3,665,907	\$ 16,453,566

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006***

	Child Support Enforcement <u>Agency</u>	<u>Dog and Kennel</u>	Shelter/ Domestic Violence <u>Violence</u>	Youth Services Subsidy <u>Subsidy</u>
Assets:				
Cash and Cash Equivalents	\$ 871,598	\$ 157,814	\$ 43,708	\$ 381,695
Investments	852,472	0	0	373,318
Receivables:				
Taxes	0	0	0	0
Accounts	28,503	0	1,662	0
Intergovernmental	0	2,304	79,910	113,050
Loans	0	0	0	0
Due from Other Funds	0	0	0	4,335
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 1,752,573</u>	<u>\$ 160,118</u>	<u>\$ 125,280</u>	<u>\$ 872,398</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 14,479	\$ 11,663
Accrued Wages and Benefits Payable	34,461	9,159	8,187	25,082
Intergovernmental Payable	0	1,924	0	0
Due to Other Funds	37,778	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	66,944	21,682
Total Liabilities	<u>72,239</u>	<u>11,083</u>	<u>89,610</u>	<u>58,427</u>
Fund Balances:				
Reserved for Encumbrances	35,883	7,017	0	92,236
Reserved for Prepaid Items	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	1,644,451	142,018	35,670	721,735
Total Fund Balances	<u>1,680,334</u>	<u>149,035</u>	<u>35,670</u>	<u>813,971</u>
Total Liabilities and Fund Balances	<u>\$ 1,752,573</u>	<u>\$ 160,118</u>	<u>\$ 125,280</u>	<u>\$ 872,398</u>

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006***

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy	Community Based Corrections Act Grant
\$ 1,208,780	\$ 163,253	\$ 272,631	\$ 571,420	\$ 11,488	\$ 55,607	\$ 2,017
1,182,252	0	0	558,879	0	0	0
333,079	0	0	0	0	114,895	0
0	1,030	0	0	0	0	0
11,235	26,126	0	0	46,486	11,606	0
0	0	0	0	0	0	0
57,005	0	0	0	0	0	0
27,621	1,028	0	0	0	0	0
<u>\$ 2,819,972</u>	<u>\$ 191,437</u>	<u>\$ 272,631</u>	<u>\$ 1,130,299</u>	<u>\$ 57,974</u>	<u>\$ 182,108</u>	<u>\$ 2,017</u>
\$ 1,239	\$ 0	\$ 0	\$ 2,475	\$ 0	\$ 60,332	\$ 0
58,798	15,468	4,361	20,331	2,012	0	0
0	0	0	0	0	0	0
55,071	0	0	0	0	0	0
0	0	0	0	9,026	0	0
0	0	0	0	23,243	126,501	0
<u>115,108</u>	<u>15,468</u>	<u>4,361</u>	<u>22,806</u>	<u>34,281</u>	<u>186,833</u>	<u>0</u>
144,755	2,550	150	583,322	0	0	0
27,621	1,028	0	0	0	0	0
0	0	0	0	0	0	0
<u>2,532,488</u>	<u>172,391</u>	<u>268,120</u>	<u>524,171</u>	<u>23,693</u>	<u>(4,725)</u>	<u>2,017</u>
<u>2,704,864</u>	<u>175,969</u>	<u>268,270</u>	<u>1,107,493</u>	<u>23,693</u>	<u>(4,725)</u>	<u>2,017</u>
<u>\$ 2,819,972</u>	<u>\$ 191,437</u>	<u>\$ 272,631</u>	<u>\$ 1,130,299</u>	<u>\$ 57,974</u>	<u>\$ 182,108</u>	<u>\$ 2,017</u>

(Continued)

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006***

	Super Cleanup	Emergency Management Agency	Enforcement and Education	Juvenile Detention/ Rehabilitation Center
Assets:				
Cash and Cash Equivalents	\$ 58,984	\$ 61,123	\$ 61,138	\$ 710,900
Investments	0	0	0	695,300
Receivables:				
Taxes	33,308	0	0	0
Accounts	0	0	707	0
Intergovernmental	0	119,515	0	1,144,202
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	3,955
Total Assets	<u>\$ 92,292</u>	<u>\$ 180,638</u>	<u>\$ 61,845</u>	<u>\$ 2,554,357</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 1,751	\$ 23,537
Accrued Wages and Benefits Payable	0	3,621	0	110,813
Intergovernmental Payable	0	0	0	0
Due to Other Funds	16,862	0	0	10,204
Interfund Loans Payable	0	23,577	5,299	0
Deferred Revenue	0	108,885	0	588,257
Total Liabilities	<u>16,862</u>	<u>136,083</u>	<u>7,050</u>	<u>732,811</u>
Fund Balances:				
Reserved for Encumbrances	13,371	97,517	3	109,409
Reserved for Prepaid Items	0	0	0	3,955
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	62,059	(52,962)	54,792	1,708,182
Total Fund Balances	<u>75,430</u>	<u>44,555</u>	<u>54,795</u>	<u>1,821,546</u>
Total Liabilities and Fund Balances	<u>\$ 92,292</u>	<u>\$ 180,638</u>	<u>\$ 61,845</u>	<u>\$ 2,554,357</u>

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006***

County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board	Legal Research	One-Stop Shop
\$ 127,868	\$ 17,320	\$ 281,661	\$ 213,661	\$ 302,573	\$ 22,234	\$ 360,466
0	0	0	0	295,934	0	0
0	0	0	0	0	0	0
1,900	0	0	0	38,542	0	23,402
20,766	0	634,732	485,779	954,422	0	15,758
0	0	0	680,622	0	0	0
0	0	35,581	0	133,876	0	0
0	0	0	0	1,288	0	0
<u>\$ 150,534</u>	<u>\$ 17,320</u>	<u>\$ 951,974</u>	<u>\$ 1,380,062</u>	<u>\$ 1,726,635</u>	<u>\$ 22,234</u>	<u>\$ 399,626</u>
\$ 5,961	\$ 0	\$ 118,270	\$ 1,506	\$ 212,551	\$ 0	\$ 0
10,631	0	936	0	58,931	0	11,921
0	0	0	32,000	0	0	0
0	0	8,244	0	0	0	0
1,143	0	0	40,000	0	0	0
10,383	0	631,925	1,089,101	420,032	0	0
<u>28,118</u>	<u>0</u>	<u>759,375</u>	<u>1,162,607</u>	<u>691,514</u>	<u>0</u>	<u>11,921</u>
6,997	2,508	299,456	57,883	138,317	1,012	13,690
0	0	0	0	1,288	0	0
0	0	0	680,622	0	0	0
115,419	14,812	(106,857)	(521,050)	895,516	21,222	374,015
122,416	17,320	192,599	217,455	1,035,121	22,234	387,705
<u>\$ 150,534</u>	<u>\$ 17,320</u>	<u>\$ 951,974</u>	<u>\$ 1,380,062</u>	<u>\$ 1,726,635</u>	<u>\$ 22,234</u>	<u>\$ 399,626</u>

(Continued)

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006***

	Law Enforcement	County Recorder Equipment	Court Computerization	Dispute Resolution
Assets:				
Cash and Cash Equivalents	\$ 73,761	\$ 252,337	\$ 365,044	\$ 90,275
Investments	0	0	357,031	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	20,906	8,081
Intergovernmental	37,233	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 110,994</u>	<u>\$ 252,337</u>	<u>\$ 742,981</u>	<u>\$ 98,356</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 1,615	\$ 19,811	\$ 0
Accrued Wages and Benefits Payable	0	0	5,205	7,397
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	0	47,828	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	27,137	0	0	0
Total Liabilities	<u>27,137</u>	<u>1,615</u>	<u>72,844</u>	<u>7,397</u>
Fund Balances:				
Reserved for Encumbrances	15,962	16,673	13,477	11,287
Reserved for Prepaid Items	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	67,895	234,049	656,660	79,672
Total Fund Balances	<u>83,857</u>	<u>250,722</u>	<u>670,137</u>	<u>90,959</u>
Total Liabilities and Fund Balances	<u>\$ 110,994</u>	<u>\$ 252,337</u>	<u>\$ 742,981</u>	<u>\$ 98,356</u>

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006***

Commissary	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution	Children's Services Trust	D.A.R.E. Trust
\$ 85,001	\$ 133,962	\$ 306,197	\$ 2,920	\$ 655	\$ 30,123	\$ 10,854
0	0	0	0	0	0	0
0	0	0	0	0	0	0
19,092	0	11,092	0	0	0	0
0	23,890	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>\$ 104,093</u>	<u>\$ 157,852</u>	<u>\$ 317,289</u>	<u>\$ 2,920</u>	<u>\$ 655</u>	<u>\$ 30,123</u>	<u>\$ 10,854</u>
\$ 7,069	\$ 2,472	\$ 6,200	\$ 0	\$ 0	\$ 0	\$ 0
0	0	2,154	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>7,069</u>	<u>2,472</u>	<u>8,354</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15,798	57,084	2,023	0	4,936	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
81,226	98,296	306,912	2,920	(4,281)	30,123	10,854
<u>97,024</u>	<u>155,380</u>	<u>308,935</u>	<u>2,920</u>	<u>655</u>	<u>30,123</u>	<u>10,854</u>
<u>\$ 104,093</u>	<u>\$ 157,852</u>	<u>\$ 317,289</u>	<u>\$ 2,920</u>	<u>\$ 655</u>	<u>\$ 30,123</u>	<u>\$ 10,854</u>

(Continued)

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006***

	<u>Voter Education</u>	<u>Total Nonmajor Special Revenue Funds</u>
Assets:		
Cash and Cash Equivalents	\$ 7,873	\$ 7,316,941
Investments	0	4,315,186
Receivables:		
Taxes	0	481,282
Accounts	0	154,917
Intergovernmental	0	3,727,014
Loans	0	680,622
Due from Other Funds	0	230,797
Prepaid Items	0	33,892
Total Assets	<u>\$ 7,873</u>	<u>\$ 16,940,651</u>
Liabilities:		
Accounts Payable	\$ 0	\$ 490,931
Accrued Wages and Benefits Payable	0	389,468
Intergovernmental Payable	0	33,924
Due to Other Funds	0	175,987
Interfund Loans Payable	0	79,045
Deferred Revenue	0	3,114,090
Total Liabilities	<u>0</u>	<u>4,283,445</u>
Fund Balances:		
Reserved for Encumbrances	0	1,743,316
Reserved for Prepaid Items	0	33,892
Reserved for Loans Receivable	0	680,622
Undesignated/Unreserved	7,873	10,199,376
Total Fund Balances	<u>7,873</u>	<u>12,657,206</u>
Total Liabilities and Fund Balances	<u>\$ 7,873</u>	<u>\$ 16,940,651</u>



MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

	Child Support Enforcement Agency	Dog and Kennel	Shelter/ Domestic Violence	Youth Services Subsidy
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,136,331	0	185,307	245,555
Charges for Services	361,294	279,919	0	846,578
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	20,887	0	0
All Other Revenue	13,097	0	2,137	3,781
Total Revenue	<u>1,510,722</u>	<u>300,806</u>	<u>187,444</u>	<u>1,095,914</u>
Expenditures:				
Current:				
Public Safety	0	0	0	313,011
Health	0	265,098	0	0
Human Services	1,474,991	0	191,810	644,487
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Total Expenditures	<u>1,474,991</u>	<u>265,098</u>	<u>191,810</u>	<u>957,498</u>
Excess (Deficiency) of Revenues Over Expenditures	35,731	35,708	(4,366)	138,416
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
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	35,731	35,708	(4,366)	138,416
Fund Balances at Beginning of Year	1,644,603	113,327	40,036	675,555
Fund Balances End of Year	<u>\$ 1,680,334</u>	<u>\$ 149,035</u>	<u>\$ 35,670</u>	<u>\$ 813,971</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy	Community Based Corrections Act Grant
\$ 2,082,655	\$ 0	\$ 0	\$ 0	\$ 0	\$ 38,213	\$ 0
0	325,047	0	0	92,584	5,328	0
378,602	58,931	184,630	919,812	0	0	0
0	0	0	40	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
40	94	1,349	0	0	0	0
<u>2,461,297</u>	<u>384,072</u>	<u>185,979</u>	<u>919,852</u>	<u>92,584</u>	<u>43,541</u>	<u>0</u>
1,984,871	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	109,290	0
0	0	0	0	0	0	0
0	401,655	99,871	916,555	90,774	0	1,009
<u>1,984,871</u>	<u>401,655</u>	<u>99,871</u>	<u>916,555</u>	<u>90,774</u>	<u>109,290</u>	<u>1,009</u>
476,426	(17,583)	86,108	3,297	1,810	(65,749)	(1,009)
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
476,426	(17,583)	86,108	3,297	1,810	(65,749)	(1,009)
2,228,438	193,552	182,162	1,104,196	21,883	61,024	3,026
<u>\$ 2,704,864</u>	<u>\$ 175,969</u>	<u>\$ 268,270</u>	<u>\$ 1,107,493</u>	<u>\$ 23,693</u>	<u>\$ (4,725)</u>	<u>\$ 2,017</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, 2006***

	Super Cleanup	Emergency Management Agency	Enforcement and Education	Juvenile Detention/ Rehabilitation Center
Revenues:				
Taxes	\$ 208,265	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	342,653	15,702	1,495,118
Charges for Services	0	0	0	2,032,528
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	14,514	0
All Other Revenue	0	77	0	3,016
Total Revenue	<u>208,265</u>	<u>342,730</u>	<u>30,216</u>	<u>3,530,662</u>
Expenditures:				
Current:				
Public Safety	0	400,671	0	3,491,032
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	664,674	0	0	0
General Government	0	0	34,128	0
Total Expenditures	<u>664,674</u>	<u>400,671</u>	<u>34,128</u>	<u>3,491,032</u>
Excess (Deficiency) of Revenues Over Expenditures	(456,409)	(57,941)	(3,912)	39,630
Other Financing Sources (Uses):				
Transfers In	458,928	0	0	0
Transfers Out	0	0	0	(225,000)
Total Other Financing Sources (Uses)	<u>458,928</u>	<u>0</u>	<u>0</u>	<u>(225,000)</u>
Net Change in Fund Balance	2,519	(57,941)	(3,912)	(185,370)
Fund Balances at Beginning of Year	<u>72,911</u>	<u>102,496</u>	<u>58,707</u>	<u>2,006,916</u>
Fund Balances End of Year	<u>\$ 75,430</u>	<u>\$ 44,555</u>	<u>\$ 54,795</u>	<u>\$ 1,821,546</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board	Legal Research	One-Stop Shop
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
36,669	21,307	840,394	984,360	3,106,884	0	0
259,933	0	260,232	0	1,183,825	8,741	440,888
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	2,266	0
8	0	0	30,162	38,627	0	688
<u>296,610</u>	<u>21,307</u>	<u>1,100,626</u>	<u>1,014,522</u>	<u>4,329,336</u>	<u>11,007</u>	<u>441,576</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	4,015,921	0	0
0	0	0	0	0	0	0
0	0	1,090,563	942,717	0	0	0
338,607	20,534	0	0	0	4,430	459,749
<u>338,607</u>	<u>20,534</u>	<u>1,090,563</u>	<u>942,717</u>	<u>4,015,921</u>	<u>4,430</u>	<u>459,749</u>
(41,997)	773	10,063	71,805	313,415	6,577	(18,173)
0	0	0	1,000	0	0	0
0	0	0	0	0	0	(80,805)
0	0	0	1,000	0	0	(80,805)
(41,997)	773	10,063	72,805	313,415	6,577	(98,978)
164,413	16,547	182,536	144,650	721,706	15,657	486,683
<u>\$ 122,416</u>	<u>\$ 17,320</u>	<u>\$ 192,599</u>	<u>\$ 217,455</u>	<u>\$ 1,035,121</u>	<u>\$ 22,234</u>	<u>\$ 387,705</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, 2006***

	Law Enforcement	County Recorder Equipment	Court Computerization	D.A.R.E.
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	40,004	1,389	0	0
Charges for Services	11,448	82,688	305,168	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	7,341	0	0	0
All Other Revenue	0	0	0	0
Total Revenue	58,793	84,077	305,168	0
Expenditures:				
Current:				
Public Safety	37,495	0	0	15,829
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	18,995	393,316	0
Total Expenditures	37,495	18,995	393,316	15,829
Excess (Deficiency) of Revenues				
Over Expenditures	21,298	65,082	(88,148)	(15,829)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	21,298	65,082	(88,148)	(15,829)
Fund Balances at Beginning of Year	62,559	185,640	758,285	15,829
Fund Balances End of Year	\$ 83,857	\$ 250,722	\$ 670,137	\$ 0

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

Dispute Resolution	Commissary	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution	Children's Services Trust
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
68,300	0	193,688	0	0	0	0
0	248,441	0	145,995	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	1,196
129,097	0	0	0	0	0	0
0	0	0	0	0	91,196	0
<u>197,397</u>	<u>248,441</u>	<u>193,688</u>	<u>145,995</u>	<u>0</u>	<u>91,196</u>	<u>1,196</u>
0	248,717	106,183	0	0	0	0
0	0	0	0	0	0	0
0	0	18,539	0	0	0	400
0	0	0	0	0	0	0
0	0	0	0	0	0	0
195,209	0	0	87,092	0	92,844	0
<u>195,209</u>	<u>248,717</u>	<u>124,722</u>	<u>87,092</u>	<u>0</u>	<u>92,844</u>	<u>400</u>
2,188	(276)	68,966	58,903	0	(1,648)	796
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,188	(276)	68,966	58,903	0	(1,648)	796
88,771	97,300	86,414	250,032	2,920	2,303	29,327
<u>\$ 90,959</u>	<u>\$ 97,024</u>	<u>\$ 155,380</u>	<u>\$ 308,935</u>	<u>\$ 2,920</u>	<u>\$ 655</u>	<u>\$ 30,123</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, 2006***

	<u>D.A.R.E. Trust</u>	<u>Voter Education</u>	<u>Total Nonmajor Special Revenue Funds</u>
Revenues:			
Taxes	\$ 0	\$ 0	\$ 2,329,133
Intergovernmental Revenues	0	0	9,136,620
Charges for Services	0	0	8,009,653
Licenses and Permits	0	0	40
Investment Earnings	0	0	1,196
Fines and Forfeitures	0	0	174,105
All Other Revenue	<u>6,113</u>	<u>0</u>	<u>190,385</u>
Total Revenue	<u>6,113</u>	<u>0</u>	<u>19,841,132</u>
Expenditures:			
Current:			
Public Safety	1,842	0	6,599,651
Health	0	0	265,098
Human Services	0	0	6,346,148
Conservation and Recreation	0	0	109,290
Public Works	0	0	2,697,954
General Government	<u>0</u>	<u>7,024</u>	<u>3,161,792</u>
Total Expenditures	<u>1,842</u>	<u>7,024</u>	<u>19,179,933</u>
Excess (Deficiency) of Revenues Over Expenditures	4,271	(7,024)	661,199
Other Financing Sources (Uses):			
Transfers In	0	0	459,928
Transfers Out	<u>0</u>	<u>0</u>	<u>(305,805)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>154,123</u>
Net Change in Fund Balance	4,271	(7,024)	815,322
Fund Balances at Beginning of Year	<u>6,583</u>	<u>14,897</u>	<u>11,841,884</u>
Fund Balances End of Year	<u>\$ 10,854</u>	<u>\$ 7,873</u>	<u>\$ 12,657,206</u>



MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2006***

	<u>General Obligation Debt</u>	<u>Special Assessment Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:			
Cash and Cash Equivalents	\$ 127,724	\$ 2,729	\$ 130,453
Total Assets	<u>\$ 127,724</u>	<u>\$ 2,729</u>	<u>\$ 130,453</u>
Liabilities:			
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:			
Reserved for Encumbrances	377	0	377
Reserved for Debt Service	127,347	2,729	130,076
Total Fund Balances	<u>127,724</u>	<u>2,729</u>	<u>130,453</u>
Total Liabilities and Fund Balances	<u>\$ 127,724</u>	<u>\$ 2,729</u>	<u>\$ 130,453</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2006***

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Revenues:			
Total Revenue	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	540,000	0	540,000
Interest and Fiscal Charges	274,359	0	274,359
Total Expenditures	814,359	0	814,359
Excess (Deficiency) of Revenues Over Expenditures	(814,359)	0	(814,359)
Other Financing Sources (Uses):			
Transfers In	841,611	0	841,611
Total Other Financing Sources (Uses)	841,611	0	841,611
Net Change in Fund Balance	27,252	0	27,252
Fund Balances at Beginning of Year	100,472	2,729	103,201
Fund Balances End of Year	\$ 127,724	\$ 2,729	\$ 130,453

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2006***

	<u>Sewer System Improvement</u>	<u>Permanent Improvement</u>	<u>Health Care Improvement</u>	<u>E-911 Facility Construction</u>
Assets:				
Cash and Cash Equivalents	\$ 5,394	\$ 199,988	\$ 3,456,728	\$ 24,822
Receivables:				
Interest	0	0	15,658	0
Due from Other Funds	0	47,825	0	0
Total Assets	<u>\$ 5,394</u>	<u>\$ 247,813</u>	<u>\$ 3,472,386</u>	<u>\$ 24,822</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 84,734	\$ 0	\$ 0
Total Liabilities	<u>0</u>	<u>84,734</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Reserved for Encumbrances	0	42,016	0	0
Undesignated/Unreserved	5,394	121,063	3,472,386	24,822
Total Fund Balances	<u>5,394</u>	<u>163,079</u>	<u>3,472,386</u>	<u>24,822</u>
Total Liabilities and Fund Balances	<u>\$ 5,394</u>	<u>\$ 247,813</u>	<u>\$ 3,472,386</u>	<u>\$ 24,822</u>

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2006***

<u>Ditch Construction</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 226	\$ 3,687,158
0	15,658
<u>0</u>	<u>47,825</u>
<u>\$ 226</u>	<u>\$ 3,750,641</u>
<u>\$ 0</u>	<u>\$ 84,734</u>
<u>0</u>	<u>84,734</u>
0	42,016
<u>226</u>	<u>3,623,891</u>
<u>226</u>	<u>3,665,907</u>
<u>\$ 226</u>	<u>\$ 3,750,641</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006***

	<u>Sewer System Improvement</u>	<u>Permanent Improvement</u>	<u>Health Care Improvement</u>	<u>E-911 Facility Construction</u>
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 31,281	\$ 0	\$ 0
Charges for Services	0	63,074	0	0
Investment Earnings	<u>0</u>	<u>0</u>	<u>170,595</u>	<u>0</u>
Total Revenue	<u>0</u>	<u>94,355</u>	<u>170,595</u>	<u>0</u>
Expenditures:				
Capital Outlay	<u>0</u>	<u>384,874</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>384,874</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	0	(290,519)	170,595	0
Other Financing Sources (Uses):				
Transfers Out	<u>0</u>	<u>0</u>	<u>(92,294)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(92,294)</u>	<u>0</u>
Net Change in Fund Balance	0	(290,519)	78,301	0
Fund Balances at Beginning of Year	<u>5,394</u>	<u>453,598</u>	<u>3,394,085</u>	<u>24,822</u>
Fund Balances End of Year	<u>\$ 5,394</u>	<u>\$ 163,079</u>	<u>\$ 3,472,386</u>	<u>\$ 24,822</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006***

<u>Ditch Construction</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 0	\$ 31,281
0	63,074
0	170,595
<u>0</u>	<u>264,950</u>
<u>18,599</u>	<u>403,473</u>
<u>18,599</u>	<u>403,473</u>
(18,599)	(138,523)
<u>0</u>	<u>(92,294)</u>
<u>0</u>	<u>(92,294)</u>
(18,599)	(230,817)
<u>18,825</u>	<u>3,896,724</u>
<u>\$ 226</u>	<u>\$ 3,665,907</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, 2006***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 12,532,789	\$ 12,532,789	\$ 12,694,620	\$ 161,831
Intergovernmental Revenues	2,429,269	2,429,269	2,776,778	347,509
Charges for Services	3,660,508	3,740,308	4,190,489	450,181
Licenses and Permits	513,000	653,000	826,387	173,387
Investment Earnings	700,000	700,000	3,006,252	2,306,252
Fines and Forfeitures	1,128,000	1,129,500	1,421,504	292,004
All Other Revenues	337,710	340,385	531,603	191,218
Total Revenues	<u>21,301,276</u>	<u>21,525,251</u>	<u>25,447,633</u>	<u>3,922,382</u>
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services	7,480,467	7,518,351	7,120,205	398,146
Materials and Supplies	960,979	1,045,336	880,831	164,505
Contractual Services	1,079,002	1,090,306	960,222	130,084
Other Expenditures	2,400	9,213	6,914	2,299
Capital Outlay	256,726	267,634	260,680	6,954
Total Sheriff	<u>9,779,574</u>	<u>9,930,840</u>	<u>9,228,852</u>	<u>701,988</u>
Coroner:				
Personal Services	61,729	62,329	61,770	559
Travel and Transportation	200	200	0	200
Materials and Supplies	300	300	0	300
Contractual Services	107,651	107,759	98,431	9,328
Total Coroner	<u>169,880</u>	<u>170,588</u>	<u>160,201</u>	<u>10,387</u>
Adult Probation:				
Personal Services	117,100	120,040	112,652	7,388
Travel and Transportation	520	520	0	520
Materials and Supplies	8,314	8,639	3,868	4,771
Contractual Services	3,300	28,236	8,134	20,102
Capital Outlay	0	10,000	8,868	1,132
Total Adult Probation	<u>129,234</u>	<u>167,435</u>	<u>133,522</u>	<u>33,913</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, 2006***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	395,200	405,230	383,585	21,645
Travel and Transportation	7,718	7,718	4,679	3,039
Materials and Supplies	500	4,399	3,677	722
Contractual Services	353,196	352,695	343,975	8,720
Total Juvenile Probation	756,614	770,042	735,916	34,126
Emergency Management:				
Personal Services	103,150	27,179	26,317	862
Travel and Transportation	790	236	0	236
Materials and Supplies	4,273	1,545	567	978
Contractual Services	28,473	55,302	1,442	53,860
Total Emergency Management	136,686	84,262	28,326	55,936
Building Regulations:				
Personal Services	440,333	606,660	573,357	33,303
Travel and Transportation	0	116	24	92
Materials and Supplies	4,193	23,974	21,416	2,558
Contractual Services	56,476	89,967	82,686	7,281
Other Expenditures	1,300	2,080	1,053	1,027
Capital Outlay	24,274	27,443	27,411	32
Total Building Regulations	526,576	750,240	705,947	44,293
Total Public Safety	11,498,564	11,873,407	10,992,764	880,643
Health:				
Vital Statistics:				
Contractual Services	2,500	2,500	178	2,322
Total Vital Statistics	2,500	2,500	178	2,322
Children with Medical Handicaps:				
Contractual Services	361,327	361,327	205,729	155,598
Total Children with Medical Handicaps	361,327	361,327	205,729	155,598

(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, 2006***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
TB Patients:				
Materials and Supplies	1,600	1,600	469	1,131
Contractual Services	4,135	4,135	2,181	1,954
Total TB Patients	<u>5,735</u>	<u>5,735</u>	<u>2,650</u>	<u>3,085</u>
Total Health	<u>369,562</u>	<u>369,562</u>	<u>208,557</u>	<u>161,005</u>
Human Services:				
Victim Witness:				
Contractual Services	85,000	85,000	83,700	1,300
Total Victim Witness	<u>85,000</u>	<u>85,000</u>	<u>83,700</u>	<u>1,300</u>
County Home:				
Materials and Supplies	5,000	5,000	1,672	3,328
Total County Home	<u>5,000</u>	<u>5,000</u>	<u>1,672</u>	<u>3,328</u>
Children's Services:				
Contractual Services	1,123,000	1,123,000	1,103,000	20,000
Total Children's Services	<u>1,123,000</u>	<u>1,123,000</u>	<u>1,103,000</u>	<u>20,000</u>
Soldiers' Relief:				
Personal Services	185,312	189,667	182,071	7,596
Travel and Transportation	8,200	8,200	5,450	2,750
Materials and Supplies	2,262	2,262	1,680	582
Contractual Services	302,325	302,325	301,344	981
Total Soldiers' Relief	<u>498,099</u>	<u>502,454</u>	<u>490,545</u>	<u>11,909</u>
Veterans' Services:				
Materials and Supplies	11,649	11,649	11,012	637
Contractual Services	29,900	29,900	21,275	8,625
Total Veterans' Services	<u>41,549</u>	<u>41,549</u>	<u>32,287</u>	<u>9,262</u>
Public Assistance:				
Contractual Services	298,800	298,800	272,180	26,620
Total Public Assistance	<u>298,800</u>	<u>298,800</u>	<u>272,180</u>	<u>26,620</u>
Total Human Services	<u>2,051,448</u>	<u>2,055,803</u>	<u>1,983,384</u>	<u>72,419</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, 2006***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Conservation and Recreation:				
Recycle:				
Contractual Services	14,150	14,150	0	14,150
Total Recycle	14,150	14,150	0	14,150
Agriculture:				
Contractual Services	466,100	496,100	447,100	49,000
Other Expenditures	0	49,619	48,769	850
Total Agriculture	466,100	545,719	495,869	49,850
Neal Farm:				
Materials and Supplies	3,000	3,000	1,972	1,028
Total Neal Farm	3,000	3,000	1,972	1,028
Total Conservation and Recreation	483,250	562,869	497,841	65,028
Public Works:				
Transit System:				
Personal Services	93,872	103,714	85,201	18,513
Contractual Services	170,000	210,642	210,642	0
Total Public Works	263,872	314,356	295,843	18,513
General Government:				
Commissioners:				
Personal Services	620,598	630,508	601,031	29,477
Travel and Transportation	14,159	13,307	6,366	6,941
Materials and Supplies	600	4,211	3,654	557
Contractual Services	112,211	140,638	84,920	55,718
Total Commissioners	747,568	788,664	695,971	92,693
Auditor:				
Personal Services	640,515	661,433	641,555	19,878
Travel and Transportation	1,500	1,800	272	1,528
Materials and Supplies	18,514	20,673	11,318	9,355
Contractual Services	103,526	116,727	103,459	13,268
Other Expenditures	800	800	199	601
Total Auditor	764,855	801,433	756,803	44,630

(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, 2006***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Treasurer:				
Personal Services	174,283	180,323	176,078	4,245
Travel and Transportation	1,500	1,500	957	543
Materials and Supplies	12,531	12,531	9,937	2,594
Contractual Services	8,779	33,279	18,091	15,188
Total Treasurer	<u>197,093</u>	<u>227,633</u>	<u>205,063</u>	<u>22,570</u>
Prosecutor:				
Personal Services	781,971	798,986	747,170	51,816
Travel and Transportation	9,406	13,629	4,076	9,553
Materials and Supplies	6,855	6,855	3,431	3,424
Contractual Services	153,278	139,831	65,580	74,251
Total Prosecutor	<u>951,510</u>	<u>959,301</u>	<u>820,257</u>	<u>139,044</u>
Planning:				
Personal Services	173,300	164,255	74,958	89,297
Travel and Transportation	3,607	4,107	1,939	2,168
Materials and Supplies	2,000	3,300	310	2,990
Contractual Services	65,787	65,285	15,880	49,405
Other Expenditures	300	300	0	300
Capital Outlay	7,500	7,500	3,841	3,659
Total Planning	<u>252,494</u>	<u>244,747</u>	<u>96,928</u>	<u>147,819</u>
Data Processing:				
Personal Services	108,100	109,872	105,890	3,982
Travel and Transportation	100	100	0	100
Materials and Supplies	48,049	53,339	51,599	1,740
Contractual Services	142,207	87,080	81,443	5,637
Capital Outlay	5,100	3,725	0	3,725
Total Data Processing	<u>303,556</u>	<u>254,116</u>	<u>238,932</u>	<u>15,184</u>
Purchasing:				
Personal Services	33,000	34,012	31,827	2,185
Materials and Supplies	155,815	89,507	66,579	22,928
Contractual Services	230,895	243,503	212,258	31,245
Capital Outlay	0	34,931	34,047	884
Total Purchasing	<u>419,710</u>	<u>401,953</u>	<u>344,711</u>	<u>57,242</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, 2006***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Poll Workers:				
Personal Services	71,750	70,298	70,298	0
Total Poll Workers	<u>71,750</u>	<u>70,298</u>	<u>70,298</u>	<u>0</u>
Elections:				
Personal Services	222,077	218,371	212,743	5,628
Travel and Transportation	5,000	4,158	4,158	0
Materials and Supplies	50,102	73,488	69,645	3,843
Contractual Services	50,264	47,671	44,628	3,043
Other Expenditures	0	1,131	1,131	0
Capital Outlay	4,000	2,764	0	2,764
Total Elections	<u>331,443</u>	<u>347,583</u>	<u>332,305</u>	<u>15,278</u>
Recorder:				
Personal Services	280,042	286,719	285,482	1,237
Travel and Transportation	1,200	656	656	0
Materials and Supplies	5,000	7,431	4,384	3,047
Contractual Services	2,190	2,236	2,236	0
Other Expenditures	0	32	32	0
Total Recorder	<u>288,432</u>	<u>297,074</u>	<u>292,790</u>	<u>4,284</u>
Microfilm:				
Personal Services	60,300	61,820	43,364	18,456
Material and Supplies	16,670	16,670	10,971	5,699
Contractual Services	5,572	5,572	305	5,267
Total Microfilm	<u>82,542</u>	<u>84,062</u>	<u>54,640</u>	<u>29,422</u>
Copiers:				
Materials and Supplies	34,458	39,458	36,809	2,649
Contractual Services	151,078	136,078	120,757	15,321
Total Copiers	<u>185,536</u>	<u>175,536</u>	<u>157,566</u>	<u>17,970</u>
Zoning:				
Personal Services	102,412	118,547	100,807	17,740
Travel and Transportation	500	500	0	500
Materials and Supplies	5,410	5,410	4,000	1,410
Contractual Services	18,063	18,063	15,195	2,868
Other Expenditures	800	800	0	800
Total Zoning	<u>127,185</u>	<u>143,320</u>	<u>120,002</u>	<u>23,318</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, 2006***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Economic Development:				
Personal Services	86,500	89,942	88,719	1,223
Travel and Transportation	1,185	3,530	3,132	398
Materials and Supplies	300	1,300	855	445
Contractual Services	57,800	55,100	32,602	22,498
Total Economic Development	<u>145,785</u>	<u>149,872</u>	<u>125,308</u>	<u>24,564</u>
Maintenance and Operations:				
Personal Services	565,228	617,683	569,886	47,797
Travel and Transportation	700	730	0	730
Materials and Supplies	107,113	127,390	115,614	11,776
Contractual Services	1,077,171	1,125,933	944,381	181,552
Capital Outlay	0	33,605	33,605	0
Total Maintenance and Operations	<u>1,750,212</u>	<u>1,905,341</u>	<u>1,663,486</u>	<u>241,855</u>
Safety and Risk Management:				
Personal Services	29,500	30,512	0	30,512
Materials and Supplies	1,900	1,800	457	1,343
Contractual Services	0	100	100	0
Total Safety and Risk Management	<u>31,400</u>	<u>32,412</u>	<u>557</u>	<u>31,855</u>
Annexations:				
Other Expenditures	0	87	87	0
Total Annexations	<u>0</u>	<u>87</u>	<u>87</u>	<u>0</u>
Contingencies:				
Contractual Services	50,000	13,875	0	13,875
Total Contingencies	<u>50,000</u>	<u>13,875</u>	<u>0</u>	<u>13,875</u>
Administration:				
Personal Services	21,200	7,693	0	7,693
Travel and Transportation	1,000	200	0	200
Contractual Services	542,722	496,346	454,631	41,715
Other Expenditures	31,000	31,739	11,324	20,415
Total Administration	<u>595,922</u>	<u>535,978</u>	<u>465,955</u>	<u>70,023</u>
Bureau of Inspection:				
Contractual Services	75,000	75,000	72,896	2,104
Total Bureau of Inspection	<u>75,000</u>	<u>75,000</u>	<u>72,896</u>	<u>2,104</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, 2006***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Family Coach Program:				
Personal Services	23,100	23,810	20,842	2,968
Travel and Transportation	1,000	1,053	534	519
Total Family Coach Program	24,100	24,863	21,376	3,487
Law Library:				
Personal Services	75,200	77,000	76,652	348
Total Law Library	75,200	77,000	76,652	348
Court of Appeals:				
Contractual Services	27,500	22,332	22,332	0
Total Court of Appeals	27,500	22,332	22,332	0
Common Pleas Court:				
Personal Services	258,250	265,520	261,150	4,370
Travel and Transportation	300	300	12	288
Materials and Supplies	9,991	9,991	6,836	3,155
Contractual Services	257,881	250,693	91,370	159,323
Total Common Pleas Court	526,422	526,504	359,368	167,136
Probate Court:				
Personal Services	228,365	233,935	218,119	15,816
Travel and Transportation	4,000	4,000	1,460	2,540
Materials and Supplies	11,057	11,057	8,954	2,103
Contractual Services	21,519	21,827	19,399	2,428
Total Probate Court	264,941	270,819	247,932	22,887
Municipal Court:				
Personal Services	1,532,012	1,581,988	1,499,250	82,738
Travel and Transportation	9,800	8,300	4,773	3,527
Materials and Supplies	100,984	103,699	93,663	10,036
Contractual Services	159,010	166,924	151,930	14,994
Other Expenditures	1,000	1,000	210	790
Capital Outlay	1,000	17,398	17,398	0
Total Municipal Court	1,803,806	1,879,309	1,767,224	112,085

(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, 2006***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Jury Commission:				
Personal Services	47,900	49,420	43,299	6,121
Materials and Supplies	2,000	2,413	1,421	992
Total Jury Commission	<u>49,900</u>	<u>51,833</u>	<u>44,720</u>	<u>7,113</u>
Juvenile Court:				
Personal Services	571,185	584,355	559,465	24,890
Travel and Transportation	3,821	3,821	3,479	342
Materials and Supplies	16,073	16,373	13,311	3,062
Contractual Services	542,572	538,602	478,255	60,347
Total Juvenile Court	<u>1,133,651</u>	<u>1,143,151</u>	<u>1,054,510</u>	<u>88,641</u>
Municipal Court Prosecutor:				
Personal Services	71,800	74,030	72,685	1,345
Travel and Transportation	500	500	165	335
Contractual Services	75,388	75,388	70,124	5,264
Total Municipal Court Prosecutor	<u>147,688</u>	<u>149,918</u>	<u>142,974</u>	<u>6,944</u>
Clerk of Courts:				
Personal Services	387,283	415,726	392,200	23,526
Materials and Supplies	4,000	4,000	2,104	1,896
Contractual Services	3,600	14,600	13,866	734
Total Clerk of Courts	<u>394,883</u>	<u>434,326</u>	<u>408,170</u>	<u>26,156</u>
Common Pleas Magistrate:				
Personal Services	273,450	280,745	265,897	14,848
Travel and Transportation	200	200	0	200
Materials and Supplies	4,750	4,750	4,293	457
Contractual Services	21,200	21,400	2,418	18,982
Total Common Pleas Magistrate	<u>299,600</u>	<u>307,095</u>	<u>272,608</u>	<u>34,487</u>
Public Defender:				
Contractual Services	180,000	180,000	180,000	0
Total Public Defender	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>0</u>
Dispute Resolution:				
Contractual Services	28,300	38,300	38,300	0
Total Dispute Resolution	<u>28,300</u>	<u>38,300</u>	<u>38,300</u>	<u>0</u>
Magistrate:				
Contractual Services	10,000	30,000	30,000	0
Total Magistrate	<u>10,000</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>

(Continued)

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2006***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Engineer:				
Personal Services	219,400	224,565	220,320	4,245
Materials and Supplies	4,673	4,673	1,906	2,767
Contractual Services	1,000	1,000	874	126
Total Engineer	225,073	230,238	223,100	7,138
Total General Government	12,563,057	12,873,973	11,403,821	1,470,152
Total Expenditures	27,229,753	28,049,970	25,382,210	2,667,760
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,928,477)	(6,524,719)	65,423	6,590,142
Other Financing Sources (Uses):				
Transfers In	0	0	80,805	80,805
Transfers Out	(350,000)	(808,928)	(798,071)	10,857
Advances Out	0	(98,698)	(98,698)	0
Total Other Financing Sources (Uses)	(350,000)	(907,626)	(815,964)	91,662
Net Change in Fund Balance	(6,278,477)	(7,432,345)	(750,541)	6,681,804
Fund Balance at Beginning of Year	13,790,825	13,790,825	13,790,825	0
Prior Year Encumbrances	842,097	842,097	842,097	0
Fund Balance at End of Year	\$ 8,354,445	\$ 7,200,577	\$ 13,882,381	\$ 6,681,804

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, 2006***

MOTOR VEHICLE AND GASOLINE TAX FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 591,200	\$ 591,200	\$ 550,879	\$ (40,321)
Intergovernmental Revenues	4,971,000	4,974,000	5,180,478	206,478
Charges for Services	300,000	351,120	344,772	(6,348)
Investment Earnings	14,000	14,000	108,360	94,360
Fines and Forfeitures	77,700	77,700	100,933	23,233
All Other Revenues	167,800	89,800	158,226	68,426
Total Revenues	6,121,700	6,097,820	6,443,648	345,828
Expenditures:				
Public Works:				
Engineering:				
Personal Services	830,952	994,285	849,194	145,091
Travel and Transportation	1,000	3,730	3,050	680
Materials and Supplies	281,777	445,951	402,306	43,645
Contractual Services	743,932	472,591	290,285	182,306
Other Expenditures	0	12,600	6,877	5,723
Capital Outlay	65,000	129,000	90,274	38,726
Total Engineering	1,922,661	2,058,157	1,641,986	416,171
Roads:				
Personal Services	2,133,700	2,245,573	2,118,873	126,700
Travel and Transportation	0	1,000	0	1,000
Materials and Supplies	711,116	926,915	693,415	233,500
Contractual Services	1,933,216	2,431,295	1,339,358	1,091,937
Other Expenditures	23,812	1,479	621	858
Capital Outlay	386,582	579,381	489,013	90,368
Total Roads	5,188,426	6,185,643	4,641,280	1,544,363
Total Expenditures	7,111,087	8,243,800	6,283,266	1,960,534
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(989,387)	(2,145,980)	160,382	2,306,362
Fund Balance at Beginning of Year				
	2,008,117	2,008,117	2,008,117	0
Prior Year Encumbrances				
	383,333	383,333	383,333	0
Fund Balance at End of Year	\$ 1,402,063	\$ 245,470	\$ 2,551,832	\$ 2,306,362

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, 2006***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
JOB AND FAMILY SERVICES FUND				
Revenues:				
Intergovernmental Revenues	\$ 5,410,000	\$ 5,462,653	\$ 5,834,109	\$ 371,456
Charges for Services	30,000	30,000	32,208	2,208
All Other Revenues	351,000	457,212	189,216	(267,996)
Total Revenues	<u>5,791,000</u>	<u>5,949,865</u>	<u>6,055,533</u>	<u>105,668</u>
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services	2,018,830	2,016,139	1,935,632	80,507
Travel and Transportation	0	5,440	1,762	3,678
Materials and Supplies	64,236	69,176	51,899	17,277
Contractual Services	938,871	1,271,425	1,103,531	167,894
Other Expenditures	4,000	2,796	0	2,796
Capital Outlay	3,249	54,352	52,064	2,288
Total Public Assistance	<u>3,029,186</u>	<u>3,419,328</u>	<u>3,144,888</u>	<u>274,440</u>
Job and Family Services:				
Travel and Transportation	30,547	30,452	21,835	8,617
Material and Supplies	3,000	5,361	5,093	268
Contractual Services	687,705	828,746	824,542	4,204
Total Job and Family Services	<u>721,252</u>	<u>864,559</u>	<u>851,470</u>	<u>13,089</u>
Public Social Services:				
Contractual Services	1,361,034	1,866,722	1,579,143	287,579
Total Public Social Services	<u>1,361,034</u>	<u>1,866,722</u>	<u>1,579,143</u>	<u>287,579</u>
Total Expenditures	<u>5,111,472</u>	<u>6,150,609</u>	<u>5,575,501</u>	<u>575,108</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	679,528	(200,744)	480,032	680,776
Other Financing Sources (Uses):				
Transfers Out	0	(186,175)	(186,174)	1
Total Other Financing Sources (Uses)	<u>0</u>	<u>(186,175)</u>	<u>(186,174)</u>	<u>1</u>
Net Change in Fund Balance	679,528	(386,919)	293,858	680,777
Fund Balance at Beginning of Year	(59,329)	(59,329)	(59,329)	0
Prior Year Encumbrances	446,248	446,248	446,248	0
Fund Balance at End of Year	<u>\$ 1,066,447</u>	<u>\$ 0</u>	<u>\$ 680,777</u>	<u>\$ 680,777</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, 2006***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES BOARD FUND				
Revenues:				
Taxes	\$ 8,224,580	\$ 6,908,923	\$ 6,873,803	\$ (35,120)
Intergovernmental Revenues	1,775,724	2,220,199	3,536,041	1,315,842
Charges for Services	38,635	140,781	154,871	14,090
Investment Earnings	0	4,806	8,490	3,684
All Other Revenues	35,040	43,438	68,168	24,730
Total Revenues	<u>10,073,979</u>	<u>9,318,147</u>	<u>10,641,373</u>	<u>1,323,226</u>
Expenditures:				
Health:				
Riverside School:				
Personal Services	8,057,110	7,796,207	7,664,281	131,926
Travel and Transportation	86,626	86,626	70,973	15,653
Materials and Supplies	307,956	305,106	256,451	48,655
Contractual Services	2,289,092	2,562,168	2,452,549	109,619
Other Expenditures	5,519	12,194	8,694	3,500
Capital Outlay	175,629	168,430	154,808	13,622
Total Riverside School	<u>10,921,932</u>	<u>10,930,731</u>	<u>10,607,756</u>	<u>322,975</u>
Gifts and Donations:				
Materials and Supplies	7,607	8,808	7,648	1,160
Contractual Services	6,466	7,466	5,345	2,121
Capital Outlay	18,000	7,000	3,435	3,565
Total Gifts and Donations	<u>32,073</u>	<u>23,274</u>	<u>16,428</u>	<u>6,846</u>
Total Expenditures	<u>10,954,005</u>	<u>10,954,005</u>	<u>10,624,184</u>	<u>329,821</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(880,026)	(1,635,858)	17,189	1,653,047
Fund Balance at Beginning of Year	6,990,405	6,990,405	6,990,405	0
Prior Year Encumbrances	175,327	175,327	175,327	0
Fund Balance at End of Year	<u>\$ 6,285,706</u>	<u>\$ 5,529,874</u>	<u>\$ 7,182,921</u>	<u>\$ 1,653,047</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, 2006***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
CHILD SUPPORT ENFORCEMENT AGENCY FUND			
Revenues:			
Intergovernmental Revenues	\$ 1,200,000	\$ 1,136,331	\$ (63,669)
Charges for Services	366,000	363,481	(2,519)
All Other Revenues	35,072	13,097	(21,975)
Total Revenues	<u>1,601,072</u>	<u>1,512,909</u>	<u>(88,163)</u>
Expenditures:			
Human Services:			
Child Support Enforcement:			
Personal Services	894,400	806,717	87,683
Travel and Transportation	1,090	630	460
Materials and Supplies	3,630	887	2,743
Contractual Services	829,525	704,933	124,592
Other Expenditures	43,886	42,886	1,000
Total Expenditures	<u>1,772,531</u>	<u>1,556,053</u>	<u>216,478</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(171,459)	(43,144)	128,315
Fund Balance at Beginning of Year	1,629,640	1,629,640	0
Prior Year Encumbrances	63,895	63,895	0
Fund Balance at End of Year	<u>\$ 1,522,076</u>	<u>\$ 1,650,391</u>	<u>\$ 128,315</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, 2006***

DOG AND KENNEL FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Charges for Services	\$ 261,000	\$ 279,854	\$ 18,854
Fines and Forfeitures	19,000	20,887	1,887
Total Revenues	280,000	300,741	20,741
Expenditures:			
Health:			
Dog and Kennel:			
Personal Services	229,462	222,888	6,574
Travel and Transportation	2,001	276	1,725
Materials and Supplies	18,877	15,409	3,468
Contractual Services	38,888	35,339	3,549
Other Expenditures	1,150	684	466
Total Expenditures	290,378	274,596	15,782
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,378)	26,145	36,523
Fund Balance at Beginning of Year	121,804	121,804	0
Prior Year Encumbrances	2,848	2,848	0
Fund Balance at End of Year	\$ 114,274	\$ 150,797	\$ 36,523

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, 2006***

SHELTER/DOMESTIC VIOLENCE FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 196,716	\$ 188,706	\$ (8,010)
Charges for Services	16,500	9,131	(7,369)
All Other Revenues	2,165	7,009	4,844
Total Revenues	215,381	204,846	(10,535)
Expenditures:			
Human Services:			
Victim Witness Program:			
Personal Services	191,453	177,610	13,843
Materials and Supplies	3,125	2,812	313
Contractual Services	27,618	24,010	3,608
Capital Outlay	3,746	3,745	1
Total Expenditures	225,942	208,177	17,765
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,561)	(3,331)	7,230
Fund Balance at Beginning of Year	46,639	46,639	0
Prior Year Encumbrances	400	400	0
Fund Balance at End of Year	\$ 36,478	\$ 43,708	\$ 7,230

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, 2006***

YOUTH SERVICES SUBSIDY FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 267,508	\$ 261,945	\$ (5,563)
Charges for Services	810,230	818,684	8,454
All Other Revenues	3,599	3,781	182
Total Revenues	1,081,337	1,084,410	3,073
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	237,540	211,055	26,485
Contractual Services	187,440	169,749	17,691
Total Public Safety	424,980	380,804	44,176
Human Services:			
Miami County Youth Center:			
Personal Services	490,940	474,474	16,466
Travel and Transportation	50	0	50
Material and Supplies	68,572	52,442	16,130
Contractual Services	196,303	153,255	43,048
Other Expenditures	545	255	290
Capital Outlay	4,147	4,143	4
Total Human Services	760,557	684,569	75,988
Total Expenditures	1,185,537	1,065,373	120,164
Excess (Deficiency) of Revenues Over (Under) Expenditures	(104,200)	19,037	123,237
Fund Balance at Beginning of Year	521,184	521,184	0
Prior Year Encumbrances	109,893	109,893	0
Fund Balance at End of Year	\$ 526,877	\$ 650,114	\$ 123,237

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, 2006***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
E-911 EMERGENCY OPERATIONS FUND			
Revenues:			
Taxes	\$ 2,147,625	\$ 2,078,442	\$ (69,183)
Charges for Services	299,000	321,329	22,329
All Other Revenues	<u>0</u>	<u>40</u>	<u>40</u>
Total Revenues	<u>2,446,625</u>	<u>2,399,811</u>	<u>(46,814)</u>
Expenditures:			
Public Safety:			
Communications Center:			
Personal Services	1,458,738	1,350,456	108,282
Travel and Transportation	7,470	3,641	3,829
Materials and Supplies	31,733	17,936	13,797
Contractual Services	985,396	708,471	276,925
Capital Outlay	<u>56,506</u>	<u>23,266</u>	<u>33,240</u>
Total Expenditures	<u>2,539,843</u>	<u>2,103,770</u>	<u>436,073</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(93,218)	296,041	389,259
Fund Balance at Beginning of Year	1,867,320	1,867,320	0
Prior Year Encumbrances	<u>82,916</u>	<u>82,916</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,857,018</u>	<u>\$ 2,246,277</u>	<u>\$ 389,259</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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
PUBLIC DEFENDER FUND			
Revenues:			
Intergovernmental Revenues	\$ 360,620	\$ 325,778	\$ (34,842)
Charges for Services	58,000	59,361	1,361
All Other Revenues	0	94	94
Total Revenues	418,620	385,233	(33,387)
Expenditures:			
General Government:			
Indigent Guardianship:			
Contractual Services	16,020	12,351	3,669
Total Indigent Guardianship	16,020	12,351	3,669
Public Defender:			
Personal Services	403,945	386,023	17,922
Travel and Transportation	1,000	470	530
Materials and Supplies	1,813	1,414	399
Contractual Services	11,037	7,180	3,857
Total Public Defender	417,795	395,087	22,708
Total Expenditures	433,815	407,438	26,377
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,195)	(22,205)	(7,010)
Fund Balance at Beginning of Year	177,358	177,358	0
Prior Year Encumbrances	5,550	5,550	0
Fund Balance at End of Year	\$ 167,713	\$ 160,703	\$ (7,010)

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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 73,700	\$ 184,630	\$ 110,930
All Other Revenues	0	1,349	1,349
Total Revenues	73,700	185,979	112,279
Expenditures:			
General Government:			
Treasurer:			
Personal Services	59,513	54,812	4,701
Total Treasurer	59,513	54,812	4,701
Prosecutor:			
Personal Services	44,108	43,375	733
Contractual Services	9,700	2,100	7,600
Total Prosecutor	53,808	45,475	8,333
Total Expenditures	113,321	100,287	13,034
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39,621)	85,692	125,313
Fund Balance at Beginning of Year	186,039	186,039	0
Prior Year Encumbrances	750	750	0
Fund Balance at End of Year	\$ 147,168	\$ 272,481	\$ 125,313

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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REAL ESTATE APPRAISAL FUND			
Revenues:			
Charges for Services	\$ 772,500	\$ 919,812	\$ 147,312
Licenses and Permits	100	40	(60)
Total Revenues	772,600	919,852	147,252
Expenditures:			
General Government:			
Auditor:			
Personal Services	542,798	509,663	33,135
Travel and Transportation	2,600	0	2,600
Materials and Supplies	9,630	4,446	5,184
Contractual Services	1,055,872	968,255	87,617
Other Expenditures	200	0	200
Capital Outlay	78,890	18,187	60,703
Total Expenditures	1,689,990	1,500,551	189,439
Excess (Deficiency) of Revenues Over (Under) Expenditures	(917,390)	(580,699)	336,691
Fund Balance at Beginning of Year	928,457	928,457	0
Prior Year Encumbrances	196,746	196,746	0
Fund Balance at End of Year	\$ 207,813	\$ 544,504	\$ 336,691

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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
PRE-TRIAL SERVICES FUND			
Revenues:			
Intergovernmental Revenues	\$ 92,197	\$ 92,197	\$ 0
Total Revenues	<u>92,197</u>	<u>92,197</u>	<u>0</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	91,062	90,434	628
Contractual Services	1,755	1,755	0
Other Expenditures	246	246	0
Total Expenditures	<u>93,063</u>	<u>92,435</u>	<u>628</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(866)	(238)	628
Fund Balance at Beginning of Year	11,580	11,580	0
Prior Year Encumbrances	146	146	0
Fund Balance at End of Year	<u>\$ 10,860</u>	<u>\$ 11,488</u>	<u>\$ 628</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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COUNTY CONSERVANCY FUND			
Revenues:			
Taxes	\$ 18,770	\$ 38,213	\$ 19,443
Intergovernmental Revenues	3,181	5,328	2,147
Total Revenues	<u>21,951</u>	<u>43,541</u>	<u>21,590</u>
Expenditures:			
Conservation and Recreation:			
Auditor:			
Contractual Services	49,627	48,958	669
Total Expenditures	<u>49,627</u>	<u>48,958</u>	<u>669</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,676)	(5,417)	22,259
Fund Balance at Beginning of Year	61,024	61,024	0
Fund Balance at End of Year	<u>\$ 33,348</u>	<u>\$ 55,607</u>	<u>\$ 22,259</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, 2006***

	<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:			
General Government:			
Common Pleas Court:			
Contractual Services	426	0	426
Other Expenditures	<u>1,009</u>	<u>1,009</u>	<u>0</u>
Total Expenditures	<u>1,435</u>	<u>1,009</u>	<u>426</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,435)	(1,009)	426
Fund Balance at Beginning of Year	2,600	2,600	0
Prior Year Encumbrances	426	426	0
Fund Balance at End of Year	<u>\$ 1,591</u>	<u>\$ 2,017</u>	<u>\$ 426</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, 2006***

		SUPER CLEANUP FUND		Variance with Final Budget Positive (Negative)
		<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Taxes		\$ 200,000	\$ 207,844	\$ 7,844
Total Revenues		<u>200,000</u>	<u>207,844</u>	<u>7,844</u>
Expenditures:				
Public Works:				
Transfer Station:				
Materials and Supplies		4,700	0	4,700
Contractual Services		663,235	661,183	2,052
Capital Outlay		5,000	0	5,000
Total Expenditures		<u>672,935</u>	<u>661,183</u>	<u>11,752</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures		(472,935)	(453,339)	19,596
Other Financing Sources (Uses):				
Transfers In		458,928	458,928	0
Total Other Financing Sources (Uses)		<u>458,928</u>	<u>458,928</u>	<u>0</u>
Net Change in Fund Balance		(14,007)	5,589	19,596
Fund Balance at Beginning of Year		28,017	28,017	0
Prior Year Encumbrances		12,007	12,007	0
Fund Balance at End of Year		<u>\$ 26,017</u>	<u>\$ 45,613</u>	<u>\$ 19,596</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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
EMERGENCY MANAGEMENT AGENCY FUND			
Revenues:			
Intergovernmental Revenues	\$ 460,736	\$ 338,845	\$ (121,891)
All Other Revenues	5,134	77	(5,057)
Total Revenues	465,870	338,922	(126,948)
Expenditures:			
Public Safety:			
Emergency Management:			
Personal Services	79,460	78,896	564
Travel and Transportation	1,163	1,163	0
Materials and Supplies	9,602	5,150	4,452
Contractual Services	202,026	186,344	15,682
Other Expenditures	4,275	4,275	0
Capital Outlay	239,990	223,585	16,405
Total Expenditures	536,516	499,413	37,103
Excess (Deficiency) of Revenues Over (Under) Expenditures	(70,646)	(160,491)	(89,845)
Other Financing Sources (Uses):			
Advances In	0	23,577	23,577
Total Other Financing Sources (Uses)	0	23,577	23,577
Net Change in Fund Balance	(70,646)	(136,914)	(66,268)
Fund Balance at Beginning of Year	85,838	85,838	0
Prior Year Encumbrances	14,682	14,682	0
Fund Balance at End of Year	\$ 29,874	\$ (36,394)	\$ (66,268)

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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
ENFORCEMENT AND EDUCATION FUND			
Revenues:			
Intergovernmental Revenues	\$ 26,562	\$ 26,390	\$ (172)
Fines and Forfeitures	10,891	13,807	2,916
Total Revenues	<u>37,453</u>	<u>40,197</u>	<u>2,744</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	1,503	3	1,500
Total Public Safety	<u>1,503</u>	<u>3</u>	<u>1,500</u>
General Government:			
Municipal Court:			
Contractual Services	49,604	32,648	16,956
Capital Outlay	14,000	0	14,000
Total General Government	<u>63,604</u>	<u>32,648</u>	<u>30,956</u>
Total Expenditures	<u>65,107</u>	<u>32,651</u>	<u>32,456</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,654)	7,546	35,200
Fund Balance at Beginning of Year	48,637	48,637	0
Prior Year Encumbrances	4,681	4,681	0
Fund Balance at End of Year	<u>\$ 25,664</u>	<u>\$ 60,864</u>	<u>\$ 35,200</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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
JUVENILE DETENTION/REHABILITATION CENTER FUND			
Revenues:			
Intergovernmental Revenues	\$ 1,637,080	\$ 1,494,303	\$ (142,777)
Charges for Services	2,203,786	2,355,513	151,727
All Other Revenues	11,448	3,016	(8,432)
Total Revenues	3,852,314	3,852,832	518
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	1,298,903	1,293,940	4,963
Travel and Transportation	6,702	3,608	3,094
Materials and Supplies	73,728	69,368	4,360
Contractual Services	306,601	303,299	3,302
Other Expenditures	3,000	980	2,020
Capital Outlay	21,676	21,489	187
Total Juvenile Court	1,710,610	1,692,684	17,926
West Central Rehabilitation:			
Personal Services	1,670,160	1,504,078	166,082
Travel and Transportation	4,885	1,822	3,063
Materials and Supplies	117,763	94,843	22,920
Contractual Services	401,134	352,213	48,921
Capital Outlay	28,717	28,577	140
Total West Central Rehabilitation	2,222,659	1,981,533	241,126
Total Expenditures	3,933,269	3,674,217	259,052
Excess (Deficiency) of Revenues Over (Under) Expenditures	(80,955)	178,615	259,570
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	(305,955)	(46,385)	259,570
Fund Balance at Beginning of Year	1,130,416	1,130,416	0
Prior Year Encumbrances	180,739	180,739	0
Fund Balance at End of Year	\$ 1,005,200	\$ 1,264,770	\$ 259,570

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, 2006***

COUNTY PROBATION SERVICES FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 35,307	\$ 35,307	\$ 0
Charges for Services	250,000	259,063	9,063
All Other Revenues	0	8	8
Total Revenues	285,307	294,378	9,071
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	262,055	248,548	13,507
Materials and Supplies	722	511	211
Contractual Services	112,936	100,824	12,112
Other Expenditures	3,745	3,420	325
Total Expenditures	379,458	353,303	26,155
Excess (Deficiency) of Revenues Over (Under) Expenditures	(94,151)	(58,925)	35,226
Fund Balance at Beginning of Year	158,989	158,989	0
Prior Year Encumbrances	14,846	14,846	0
Fund Balance at End of Year	\$ 79,684	\$ 114,910	\$ 35,226

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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
RECYCLE GRANT FUND			
Revenues:			
Intergovernmental Revenues	\$ 21,307	\$ 21,307	\$ 0
All Other Revenues	2,178	0	(2,178)
Total Revenues	<u>23,485</u>	<u>21,307</u>	<u>(2,178)</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	1,212	1,212	0
Materials and Supplies	6,724	3,193	3,531
Contractual Services	25,481	19,523	5,958
Total Expenditures	<u>33,417</u>	<u>23,928</u>	<u>9,489</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,932)	(2,621)	7,311
Fund Balance at Beginning of Year	14,909	14,909	0
Prior Year Encumbrances	2,524	2,524	0
Fund Balance at End of Year	<u>\$ 7,501</u>	<u>\$ 14,812</u>	<u>\$ 7,311</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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,078,290	\$ 934,767	\$ (143,523)
Charges for Services	316,117	230,799	(85,318)
Total Revenues	1,394,407	1,165,566	(228,841)
Expenditures:			
Public Works:			
Personal Services	28,200	18,913	9,287
Materials and Supplies	110,696	109,890	806
Contractual Services	1,004,850	972,930	31,920
Capital Outlay	317,023	312,282	4,741
Total Expenditures	1,460,769	1,414,015	46,754
Excess (Deficiency) of Revenues Over (Under) Expenditures	(66,362)	(248,449)	(182,087)
Other Financing Sources (Uses):			
Transfers In	4,341	0	(4,341)
Total Other Financing Sources (Uses)	4,341	0	(4,341)
Net Change in Fund Balance	(62,021)	(248,449)	(186,428)
Fund Balance at Beginning of Year	50,381	50,381	0
Prior Year Encumbrances	53,759	53,759	0
Fund Balance at End of Year	\$ 42,119	\$ (144,309)	\$ (186,428)

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, 2006***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Intergovernmental Revenues	\$ 1,254,630	\$ 966,316	\$ (288,314)
All Other Revenues	11,404	30,162	18,758
Total Revenues	<u>1,266,034</u>	<u>996,478</u>	<u>(269,556)</u>
Expenditures:			
Public Works:			
Commissioners:			
Contractual Services	734,332	559,958	174,374
Other Expenditures	3,592	3,592	0
Total Commissioners	<u>737,924</u>	<u>563,550</u>	<u>174,374</u>
Community Development:			
Travel and Transportation	3,818	319	3,499
Materials and Supplies	3,000	0	3,000
Contractual Services	576,225	411,764	164,461
Other Expenditures	6,550	6,550	0
Total Community Development	<u>589,593</u>	<u>418,633</u>	<u>170,960</u>
Total Expenditures	<u>1,327,517</u>	<u>982,183</u>	<u>345,334</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(61,483)	14,295	75,778
Other Financing Sources (Uses):			
Transfers In	1,000	1,000	0
Total Other Financing Sources (Uses)	<u>1,000</u>	<u>1,000</u>	<u>0</u>
Net Change in Fund Balance	(60,483)	15,295	75,778
Fund Balance at Beginning of Year	26,619	26,619	0
Prior Year Encumbrances	112,358	112,358	0
Fund Balance at End of Year	<u>\$ 78,494</u>	<u>\$ 154,272</u>	<u>\$ 75,778</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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILDREN'S SERVICES BOARD FUND			
Revenues:			
Intergovernmental Revenues	\$ 2,791,000	\$ 2,718,477	\$ (72,523)
Charges for Services	995,480	1,136,437	140,957
All Other Revenues	145,004	38,627	(106,377)
Total Revenues	3,931,484	3,893,541	(37,943)
Expenditures:			
Human Services:			
Children's Services:			
Personal Services	1,599,396	1,548,757	50,639
Travel and Transportation	28,215	26,215	2,000
Materials and Supplies	66,576	52,402	14,174
Contractual Services	2,824,873	2,663,130	161,743
Other Expenditures	12,638	11,197	1,441
Capital Outlay	18,848	2,662	16,186
Total Children's Services	4,550,546	4,304,363	246,183
Children's Home Farm:			
Materials and Supplies	5,415	3,147	2,268
Contractual Services	1,700	0	1,700
Total Children's Home Farm	7,115	3,147	3,968
Total Expenditures	4,557,661	4,307,510	250,151
Excess (Deficiency) of Revenues Over (Under) Expenditures	(626,177)	(413,969)	212,208
Fund Balance at Beginning of Year	385,431	385,431	0
Prior Year Encumbrances	288,047	288,047	0
Fund Balance at End of Year	\$ 47,301	\$ 259,509	\$ 212,208

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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
LEGAL RESEARCH FUND			
Revenues:			
Charges for Services	\$ 10,000	\$ 8,741	\$ (1,259)
Fines and Forfeitures	2,200	2,266	66
Total Revenues	12,200	11,007	(1,193)
Expenditures:			
General Government:			
Common Pleas Court:			
Contractual Services	2,395	669	1,726
Total Common Pleas Court	2,395	669	1,726
Juvenile Court:			
Materials and Supplies	1,624	624	1,000
Capital Outlay	7,000	1,649	5,351
Total Juvenile Court	8,624	2,273	6,351
Probate Court:			
Contractual Services	2,500	2,500	0
Total Probate Court	2,500	2,500	0
Total Expenditures	13,519	5,442	8,077
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,319)	5,565	6,884
Fund Balance at Beginning of Year	14,838	14,838	0
Prior Year Encumbrances	819	819	0
Fund Balance at End of Year	\$ 14,338	\$ 21,222	\$ 6,884

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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
ONE-STOP SHOP FUND			
Revenues:			
Charges for Services	\$ 472,000	\$ 442,308	\$ (29,692)
All Other Revenues	800	688	(112)
Total Revenues	472,800	442,996	(29,804)
Expenditures:			
General Government:			
Commissioners:			
Contractual Services	119,208	119,203	5
Total Commissioners	119,208	119,203	5
Clerk of Courts:			
Personal Services	328,100	303,345	24,755
Travel and Transportation	2,000	808	1,192
Materials and Supplies	18,100	12,585	5,515
Contractual Services	52,956	36,495	16,461
Capital Outlay	3,500	1,660	1,840
Total Clerk of Courts	404,656	354,893	49,763
Total Expenditures	523,864	474,096	49,768
Excess (Deficiency) of Revenues Over (Under) Expenditures	(51,064)	(31,100)	19,964
Other Financing Sources (Uses):			
Transfers Out	(100,000)	(80,805)	19,195
Total Other Financing Sources (Uses)	(100,000)	(80,805)	19,195
Net Change in Fund Balance	(151,064)	(111,905)	39,159
Fund Balance at Beginning of Year	449,972	449,972	0
Prior Year Encumbrances	8,709	8,709	0
Fund Balance at End of Year	\$ 307,617	\$ 346,776	\$ 39,159

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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 32,779	\$ 31,043	\$ (1,736)
Charges for Services	5,000	11,448	6,448
Fines and Forfeitures	1,500	7,341	5,841
Total Revenues	<u>39,279</u>	<u>49,832</u>	<u>10,553</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	4,316	4,316	0
Contractual Services	49,141	49,141	0
Total Expenditures	<u>53,457</u>	<u>53,457</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,178)	(3,625)	10,553
Fund Balance at Beginning of Year	51,047	51,047	0
Prior Year Encumbrances	10,377	10,377	0
Fund Balance at End of Year	<u>\$ 47,246</u>	<u>\$ 57,799</u>	<u>\$ 10,553</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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 1,389	\$ 1,389
Charges for Services	90,000	82,688	(7,312)
Total Revenues	<u>90,000</u>	<u>84,077</u>	<u>(5,923)</u>
Expenditures:			
General Government:			
Recorder:			
Materials and Supplies	3,427	1,382	2,045
Contractual Services	45,774	35,254	10,520
Capital Outlay	240,500	56,707	183,793
Total Expenditures	<u>289,701</u>	<u>93,343</u>	<u>196,358</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(199,701)	(9,266)	190,435
Fund Balance at Beginning of Year	176,115	176,115	0
Prior Year Encumbrances	67,200	67,200	0
Fund Balance at End of Year	<u>\$ 43,614</u>	<u>\$ 234,049</u>	<u>\$ 190,435</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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COURT COMPUTERIZATION FUND			
Revenues:			
Charges for Services	\$ 271,124	\$ 307,116	\$ 35,992
Total Revenues	271,124	307,116	35,992
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	118,139	117,659	480
Materials and Supplies	16,962	14,672	2,290
Contractual Services	103,318	94,086	9,232
Capital Outlay	187,800	119,800	68,000
Total Municipal Court	426,219	346,217	80,002
Common Pleas Court:			
Materials and Supplies	5,000	657	4,343
Contractual Services	800	114	686
Capital Outlay	211,000	19,188	191,812
Total Common Pleas Court	216,800	19,959	196,841
Probate Court:			
Materials and Supplies	1,850	1,000	850
Contractual Services	12,147	0	12,147
Capital Outlay	1,353	1,353	0
Total Probate Court	15,350	2,353	12,997
Juvenile Court:			
Personal Services	5,800	4,762	1,038
Travel and Transportation	1,027	348	679
Materials and Supplies	1,000	499	501
Contractual Services	8,182	7,707	475
Capital Outlay	28,418	28,290	128
Total Juvenile Court	44,427	41,606	2,821
Total Expenditures	702,796	410,135	292,661
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(431,672)	(103,019)	328,653
Fund Balance at Beginning of Year	726,273	726,273	0
Prior Year Encumbrances	17,705	17,705	0
Fund Balance at End of Year	\$ 312,306	\$ 640,959	\$ 328,653

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, 2006***

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

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

DISPUTE RESOLUTION FUND			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 68,300	\$ 68,300	\$ 0
Fines and Forfeitures	130,951	130,159	(792)
Total Revenues	<u>199,251</u>	<u>198,459</u>	<u>(792)</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	170,630	170,628	2
Materials and Supplies	638	135	503
Contractual Services	600	550	50
Total Municipal Court	<u>171,868</u>	<u>171,313</u>	<u>555</u>
Juvenile Court:			
Personal Services	18,500	18,010	490
Travel and Transportation	900	0	900
Materials and Supplies	940	700	240
Contractual Services	19,650	17,130	2,520
Capital Outlay	1,343	1,264	79
Total Juvenile Court	<u>41,333</u>	<u>37,104</u>	<u>4,229</u>
Total Expenditures	<u>213,201</u>	<u>208,417</u>	<u>4,784</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,950)	(9,958)	3,992
Fund Balance at Beginning of Year	84,473	84,473	0
Prior Year Encumbrances	4,473	4,473	0
Fund Balance at End of Year	<u>\$ 74,996</u>	<u>\$ 78,988</u>	<u>\$ 3,992</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, 2006***

	COMMISSARY FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Charges for Services	\$ 205,922	\$ 243,788	\$ 37,866
All Other Revenues	2,478	0	(2,478)
Total Revenues	208,400	243,788	35,388
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	218,204	198,619	19,585
Contractual Services	70,319	64,373	5,946
Other Expenditures	9,761	8,550	1,211
Capital Outlay	2,790	2,788	2
Total Expenditures	301,074	274,330	26,744
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,674)	(30,542)	62,132
Fund Balance at Beginning of Year	74,614	74,614	0
Prior Year Encumbrances	18,062	18,062	0
Fund Balance at End of Year	\$ 2	\$ 62,134	\$ 62,132

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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
FOOD SERVICES FUND			
Revenues:			
Intergovernmental Revenues	\$ 177,625	\$ 198,701	\$ 21,076
All Other Revenues	63,357	0	(63,357)
Total Revenues	<u>240,982</u>	<u>198,701</u>	<u>(42,281)</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	109,542	36,500	73,042
Total Sheriff	<u>109,542</u>	<u>36,500</u>	<u>73,042</u>
West Central Rehabilitation:			
Materials and Supplies	147,500	133,310	14,190
Total West Central Rehabilitation	<u>147,500</u>	<u>133,310</u>	<u>14,190</u>
Total Public Safety	<u>257,042</u>	<u>169,810</u>	<u>87,232</u>
Human Services:			
Miami County Youth Center:			
Materials and Supplies	23,546	20,694	2,852
Total Human Services	<u>23,546</u>	<u>20,694</u>	<u>2,852</u>
Total Expenditures	<u>280,588</u>	<u>190,504</u>	<u>90,084</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39,606)	8,197	47,803
Fund Balance at Beginning of Year	(14,262)	(14,262)	0
Prior Year Encumbrances	80,471	80,471	0
Fund Balance at End of Year	<u>\$ 26,603</u>	<u>\$ 74,406</u>	<u>\$ 47,803</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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COMMON PLEAS COURT - SPECIAL PROJECTS FUND			
Revenues:			
Charges for Services	\$ 140,000	\$ 146,082	\$ 6,082
Total Revenues	<u>140,000</u>	<u>146,082</u>	<u>6,082</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Personal Services	58,675	57,983	692
Travel and Transportation	5,022	2,265	2,757
Contractual Services	53,940	35,199	18,741
Total Expenditures	<u>117,637</u>	<u>95,447</u>	<u>22,190</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,363	50,635	28,272
Fund Balance at Beginning of Year	238,657	238,657	0
Prior Year Encumbrances	8,682	8,682	0
Fund Balance at End of Year	<u>\$ 269,702</u>	<u>\$ 297,974</u>	<u>\$ 28,272</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, 2006***

	<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	2,920	2,920	0
Fund Balance at End of Year	<u>\$ 2,920</u>	<u>\$ 2,920</u>	<u>\$ 0</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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 91,906	\$ 91,196	\$ (710)
Total Revenues	91,906	91,196	(710)
Expenditures:			
General Government:			
Municipal Court:			
Contractual Services	94,209	94,208	1
Total Expenditures	94,209	94,208	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,303)	(3,012)	(709)
Fund Balance at Beginning of Year	1,320	1,320	0
Prior Year Encumbrances	983	983	0
Fund Balance at End of Year	\$ 0	\$ (709)	\$ (709)

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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Investment Earnings	\$ 1,300	\$ 1,196	\$ (104)
Total Revenues	<u>1,300</u>	<u>1,196</u>	<u>(104)</u>
Expenditures:			
Human Services:			
Children's Services:			
Contractual Services	1,300	400	900
Total Expenditures	<u>1,300</u>	<u>400</u>	<u>900</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	796	796
Fund Balance at Beginning of Year	29,327	29,327	0
Fund Balance at End of Year	<u>\$ 29,327</u>	<u>\$ 30,123</u>	<u>\$ 796</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, 2006***

	D.A.R.E. TRUST FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
All Other Revenues	\$ 2,600	\$ 6,113	\$ 3,513
Total Revenues	<u>2,600</u>	<u>6,113</u>	<u>3,513</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	2,600	1,842	758
Total Expenditures	<u>2,600</u>	<u>1,842</u>	<u>758</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	4,271	4,271
Fund Balance at Beginning of Year	6,583	6,583	0
Fund Balance at End of Year	<u>\$ 6,583</u>	<u>\$ 10,854</u>	<u>\$ 4,271</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, 2006***

VOTER EDUCATION FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
General Government:			
Poll Workers:			
Contractual Services	7,170	7,024	146
Total Expenditures	7,170	7,024	146
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(7,170)	(7,024)	146
Fund Balance at Beginning of Year	14,897	14,897	0
Fund Balance at End of Year	\$ 7,727	\$ 7,873	\$ 146

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, 2006***

GENERAL OBLIGATION DEBT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	540,053	540,053	0
Interest and Fiscal Charges	274,683	274,683	0
Total Expenditures	<u>814,736</u>	<u>814,736</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(814,736)	(814,736)	0
Other Financing Sources (Uses):			
Transfers In	841,611	841,611	0
Total Other Financing Sources (Uses)	<u>841,611</u>	<u>841,611</u>	<u>0</u>
Net Change in Fund Balance	26,875	26,875	0
Fund Balance at Beginning of Year	100,095	100,095	0
Prior Year Encumbrances	377	377	0
Fund Balance at End of Year	<u>\$ 127,347</u>	<u>\$ 127,347</u>	<u>\$ 0</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, 2006***

SPECIAL ASSESSMENT DEBT 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>2,729</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, 2006***

		SEWER SYSTEM IMPROVEMENT FUND		Variance with Final Budget Positive (Negative)
		<u>Final Budget</u>	<u>Actual</u>	<u></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, 2006***

PERMANENT IMPROVEMENT FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 31,281	\$ 31,281
Charges for Services	0	15,249	15,249
Total Revenues	0	46,530	46,530
Expenditures:			
Capital Outlay:			
Commissioners:			
Capital Outlay	468,764	450,219	18,545
Total Expenditures	468,764	450,219	18,545
Excess (Deficiency) of Revenues Over (Under) Expenditures	(468,764)	(403,689)	65,075
Fund Balance at Beginning of Year	330,215	330,215	0
Prior Year Encumbrances	146,712	146,712	0
Fund Balance at End of Year	\$ 8,163	\$ 73,238	\$ 65,075

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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Investment Earnings	\$ 40,000	\$ 166,593	\$ 126,593
Total Revenues	<u>40,000</u>	<u>166,593</u>	<u>126,593</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	40,000	166,593	126,593
Other Financing Sources (Uses):			
Transfers Out	<u>(92,294)</u>	<u>(92,294)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(92,294)</u>	<u>(92,294)</u>	<u>0</u>
Net Change in Fund Balance	(52,294)	74,299	126,593
Fund Balance at Beginning of Year	3,382,429	3,382,429	0
Fund Balance at End of Year	<u><u>\$ 3,330,135</u></u>	<u><u>\$ 3,456,728</u></u>	<u><u>\$ 126,593</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, 2006***

EMERGENCY 911 FACILITY CONSTRUCTION FUND			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
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	24,822	24,822	0
Fund Balance at End of Year	<u><u>\$ 24,822</u></u>	<u><u>\$ 24,822</u></u>	<u><u>\$ 0</u></u>

MIAMI COUNTY, OHIO

***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, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Capital Outlay:			
Engineer:			
Capital Outlay	18,825	18,599	226
Total Expenditures	<u>18,825</u>	<u>18,599</u>	<u>226</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,825)	(18,599)	226
Fund Balance at Beginning of Year	18,825	18,825	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 226</u>	<u>\$ 226</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 Alcohol, Drug and Mental Health Services.

County Court Agency Fund

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

General County Agency Fund

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

Other County Agencies Fund

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

Hotel and Motel Lodging Tax Fund

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

State Board of Building Standards Fund

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

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2006**

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
Payroll Deductions Fund				
Assets:				
Cash and Cash Equivalents	\$268,470	\$15,941,992	(\$15,941,296)	\$269,166
Total Assets	<u>\$268,470</u>	<u>\$15,941,992</u>	<u>(\$15,941,296)</u>	<u>\$269,166</u>
Liabilities:				
Due To Others	\$268,470	\$15,941,992	(\$15,941,296)	\$269,166
Total Liabilities	<u>\$268,470</u>	<u>\$15,941,992</u>	<u>(\$15,941,296)</u>	<u>\$269,166</u>
Workers' Compensation Fund				
Assets:				
Cash and Cash Equivalents	\$17,907	\$290,819	(\$250,031)	\$58,695
Total Assets	<u>\$17,907</u>	<u>\$290,819</u>	<u>(\$250,031)</u>	<u>\$58,695</u>
Liabilities:				
Due To Others	\$17,907	\$290,819	(\$250,031)	\$58,695
Total Liabilities	<u>\$17,907</u>	<u>\$290,819</u>	<u>(\$250,031)</u>	<u>\$58,695</u>
Local Government Fund				
Assets:				
Cash and Cash Equivalents	\$357	\$9,763,637	(\$9,763,637)	\$357
Total Assets	<u>\$357</u>	<u>\$9,763,637</u>	<u>(\$9,763,637)</u>	<u>\$357</u>
Liabilities:				
Due To Others	\$357	\$9,763,637	(\$9,763,637)	\$357
Total Liabilities	<u>\$357</u>	<u>\$9,763,637</u>	<u>(\$9,763,637)</u>	<u>\$357</u>
Auto Registration Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$3,600,096	(\$3,600,096)	\$0
Total Assets	<u>\$0</u>	<u>\$3,600,096</u>	<u>(\$3,600,096)</u>	<u>\$0</u>
Liabilities:				
Intergovernmental Payables	\$0	\$3,600,096	(\$3,600,096)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,600,096</u>	<u>(\$3,600,096)</u>	<u>\$0</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2006**

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
Township Gas Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$1,051,024	(\$1,051,024)	\$0
Total Assets	<u>\$0</u>	<u>\$1,051,024</u>	<u>(\$1,051,024)</u>	<u>\$0</u>
Liabilities:				
Other Accrued Liabilities	\$0	\$1,051,024	(\$1,051,024)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,051,024</u>	<u>(\$1,051,024)</u>	<u>\$0</u>
Cigarette Tax Fund				
Assets:				
Cash and Cash Equivalents	\$13	\$4,157	(\$4,170)	\$0
Total Assets	<u>\$13</u>	<u>\$4,157</u>	<u>(\$4,170)</u>	<u>\$0</u>
Liabilities:				
Due To Others	\$13	\$4,157	(\$4,170)	\$0
Total Liabilities	<u>\$13</u>	<u>\$4,157</u>	<u>(\$4,170)</u>	<u>\$0</u>
Special Emergency Planning Fund				
Assets:				
Cash and Cash Equivalents	\$48,201	\$20,698	(\$21,497)	\$47,402
Total Assets	<u>\$48,201</u>	<u>\$20,698</u>	<u>(\$21,497)</u>	<u>\$47,402</u>
Liabilities:				
Due To Others	\$48,201	\$20,698	(\$21,497)	\$47,402
Total Liabilities	<u>\$48,201</u>	<u>\$20,698</u>	<u>(\$21,497)</u>	<u>\$47,402</u>
Inheritance Tax Fund				
Assets:				
Cash and Cash Equivalents	\$1,004,364	\$1,766,048	(\$2,389,002)	\$381,410
Investments	696,163	372,119	(696,163)	372,119
Total Assets	<u>\$1,700,527</u>	<u>\$2,138,167</u>	<u>(\$3,085,165)</u>	<u>\$753,529</u>
Liabilities:				
Due To Others	\$1,700,527	\$2,138,167	(\$3,085,165)	\$753,529
Total Liabilities	<u>\$1,700,527</u>	<u>\$2,138,167</u>	<u>(\$3,085,165)</u>	<u>\$753,529</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2006**

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
Law Library Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$152,069	(\$152,069)	\$0
Total Assets	\$0	\$152,069	(\$152,069)	\$0
Liabilities:				
Due To Others	\$0	\$152,069	(\$152,069)	\$0
Total Liabilities	\$0	\$152,069	(\$152,069)	\$0
 Undivided Tax Settlement Fund				
Assets:				
Cash and Cash Equivalents	\$1,426,579	\$95,317,616	(\$95,725,737)	\$1,018,458
Investments	988,817	993,648	(988,817)	993,648
Taxes Receivable	66,939,338	67,126,500	(66,939,338)	67,126,500
Total Assets	\$69,354,734	\$163,437,764	(\$163,653,892)	\$69,138,606
Liabilities:				
Due To Others	\$69,354,734	\$163,437,764	(\$163,653,892)	\$69,138,606
Total Liabilities	\$69,354,734	\$163,437,764	(\$163,653,892)	\$69,138,606
 Special Assessment Collection Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$721,833	(\$721,833)	\$0
Special Assessments Receivable	1,371,882	1,422,167	(1,371,882)	1,422,167
Total Assets	\$1,371,882	\$2,144,000	(\$2,093,715)	\$1,422,167
Liabilities:				
Due To Others	\$1,371,882	\$2,144,000	(\$2,093,715)	\$1,422,167
Total Liabilities	\$1,371,882	\$2,144,000	(\$2,093,715)	\$1,422,167
 Tri-County Board Fund				
Assets:				
Cash and Cash Equivalents	\$1,634,792	\$9,898,522	(\$10,099,416)	\$1,433,898
Investments	1,133,136	1,398,967	(1,133,136)	1,398,967
Taxes Receivable	2,075,996	2,038,543	(2,075,996)	2,038,543
Total Assets	\$4,843,924	\$13,336,032	(\$13,308,548)	\$4,871,408
Liabilities:				
Due To Others	\$4,843,924	\$13,336,032	(\$13,308,548)	\$4,871,408
Total Liabilities	\$4,843,924	\$13,336,032	(\$13,308,548)	\$4,871,408

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2006**

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
County Court Agency Fund				
Assets:				
Cash and Cash Equivalents	\$412,278	\$3,956,169	(\$3,966,577)	\$401,870
Accounts Receivable	774,390	851,022	(774,390)	851,022
Total Assets	<u>\$1,186,668</u>	<u>\$4,807,191</u>	<u>(\$4,740,967)</u>	<u>\$1,252,892</u>
Liabilities:				
Due To Others	\$1,186,668	\$4,807,191	(\$4,740,967)	\$1,252,892
Total Liabilities	<u>\$1,186,668</u>	<u>\$4,807,191</u>	<u>(\$4,740,967)</u>	<u>\$1,252,892</u>
General County Agency Fund				
Assets:				
Cash and Cash Equivalents	\$1,244,461	\$18,790,668	(\$18,486,611)	\$1,548,518
Total Assets	<u>\$1,244,461</u>	<u>\$18,790,668</u>	<u>(\$18,486,611)</u>	<u>\$1,548,518</u>
Liabilities:				
Due To Others	\$1,244,461	\$18,790,668	(\$18,486,611)	\$1,548,518
Total Liabilities	<u>\$1,244,461</u>	<u>\$18,790,668</u>	<u>(\$18,486,611)</u>	<u>\$1,548,518</u>
Other County Agencies Fund				
Assets:				
Cash and Cash Equivalents	\$3,221,185	\$4,984,845	(\$5,574,730)	\$2,631,300
Investments	2,232,722	2,567,199	(2,232,722)	2,567,199
Taxes Receivable	2,453,879	2,434,340	(2,453,879)	2,434,340
Total Assets	<u>\$7,907,786</u>	<u>\$9,986,384</u>	<u>(\$10,261,331)</u>	<u>\$7,632,839</u>
Liabilities:				
Due To Others	\$7,907,786	\$9,986,384	(\$10,261,331)	\$7,632,839
Total Liabilities	<u>\$7,907,786</u>	<u>\$9,986,384</u>	<u>(\$10,261,331)</u>	<u>\$7,632,839</u>
Hotel and Motel Lodging Tax Fund				
Assets:				
Cash and Cash Equivalents	\$4,761	\$309,377	(\$310,851)	\$3,287
Total Assets	<u>\$4,761</u>	<u>\$309,377</u>	<u>(\$310,851)</u>	<u>\$3,287</u>
Liabilities:				
Due To Others	\$4,761	\$309,377	(\$310,851)	\$3,287
Total Liabilities	<u>\$4,761</u>	<u>\$309,377</u>	<u>(\$310,851)</u>	<u>\$3,287</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2006**

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
State Board of Building Standards Fund				
Assets:				
Cash and Cash Equivalents	\$1,071	\$16,114	(\$16,525)	\$660
Total Assets	\$1,071	\$16,114	(\$16,525)	\$660
Liabilities:				
Due To Others	\$1,071	\$16,114	(\$16,525)	\$660
Total Liabilities	\$1,071	\$16,114	(\$16,525)	\$660
 Total - All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$9,284,439	\$166,585,684	(\$168,075,102)	\$7,795,021
Investments	5,050,838	5,331,933	(5,050,838)	5,331,933
Taxes Receivable	71,469,213	71,599,383	(71,469,213)	71,599,383
Accounts Receivable	774,390	851,022	(774,390)	851,022
Special Assessments Receivable	1,371,882	1,422,167	(1,371,882)	1,422,167
Total Assets	\$87,950,762	\$245,790,189	(\$246,741,425)	\$86,999,526
Liabilities:				
Intergovernmental Payables	\$0	\$3,600,096	(\$3,600,096)	\$0
Due to Others	87,950,762	241,139,069	(242,090,305)	86,999,526
Other Accrued Liabilities	0	1,051,024	(1,051,024)	0
Total Liabilities	\$87,950,762	\$245,790,189	(\$246,741,425)	\$86,999,526



*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, 2006***

<u>Capital Assets</u>	
Land	\$5,517,735
Buildings	36,035,639
Improvements Other Than Buildings	209,175
Machinery and Equipment	17,101,746
Infrastructure	<u>68,126,400</u>
Total Capital Assets	<u><u>\$126,990,695</u></u>
<u>Investment in Capital Assets</u>	
General Fund	\$3,168,712
Special Revenue Funds	19,373,750
Capital Projects Funds	38,215,057
Enterprise Funds	31,176
Donations	2,715,694
Infrastructure Prior to 2002	<u>63,486,306</u>
Total Investment in Capital Assets	<u><u>\$126,990,695</u></u>

MIAMI COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2006***

<u>Function and Category</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>	<u>Machinery and Equipment</u>	<u>Infrastructure</u>	<u>Total</u>
General Government	\$513,338	\$23,255,954	\$41,541	\$4,093,094	\$0	\$27,903,927
Judicial	0	59,521	0	1,014,357	0	1,073,878
Public Safety	24,921	7,700,216	30,948	6,370,396	0	14,126,481
Public Works	4,952,876	2,120,659	105,694	3,735,973	68,126,400	79,041,602
Health	26,600	1,297,386	30,992	1,442,387	0	2,797,365
Human Services	<u>0</u>	<u>1,601,903</u>	<u>0</u>	<u>445,539</u>	<u>0</u>	<u>2,047,442</u>
	<u>\$5,517,735</u>	<u>\$36,035,639</u>	<u>\$209,175</u>	<u>\$17,101,746</u>	<u>\$68,126,400</u>	<u>\$126,990,695</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, 2006***

<u>Function</u>	<u>Restated December 31, 2005</u>	<u>Transfers</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2006</u>
General Government	\$28,098,582	(\$17,365)	\$137,278	(\$314,568)	\$27,903,927
Judicial	1,010,201	14,725	77,619	(28,667)	1,073,878
Public Safety	13,985,342	(60,779)	518,222	(316,304)	14,126,481
Public Works	72,418,584	21,956	6,801,190	(200,128)	79,041,602
Health	2,721,338	0	130,358	(54,331)	2,797,365
Human Services	<u>1,972,742</u>	<u>41,463</u>	<u>33,237</u>	<u>0</u>	<u>2,047,442</u>
Total Capital Assets	<u>\$120,206,789</u>	<u>\$0</u>	<u>\$7,697,904</u>	<u>(\$913,998)</u>	<u>\$126,990,695</u>

STATISTICAL SECTION



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 Four 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

Miami County, Ohio

2006

\$76,641,124
35,965,761
18,028,477
\$130,635,362

\$5,467,311
1,649,492
\$7,116,803

\$82,108,435
35,965,761
19,677,969
\$137,752,165

Miami County, Ohio

Changes in Net Assets Last Four 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

\$15,531,350
10,841,602
12,156,374
591,531
8,423,518
13,115,474
275,322
60,935,171

1,218,332
1,860,644
5,095,970
147,824
8,322,770
\$69,257,941

\$5,645,336
531,346
2,392,696
889,412
6,581,588
16,479,006
2,216,325
34,735,709

(Continued)

Miami County, Ohio

Changes in Net Assets Last Four 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
<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
<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

862,526

1,590,212

4,866,833

206,534

0

255,135

7,781,240

42,516,949

(26,199,462)

(541,530)

(\$26,740,992)

\$12,032,427

10,415,445

4,093,762

3,384,196

787,847

30,713,677

51,863

51,863

\$30,765,540

\$4,514,215

(489,667)

\$4,024,548

Miami County, Ohio

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

	1997	1998	1999	2000
General Fund				
Reserved	\$795,688	\$547,417	\$812,449	\$579,249
Unreserved	7,614,965	11,200,717	14,659,543	15,580,841
<i>Total General Fund</i>	<u>8,410,653</u>	<u>11,748,134</u>	<u>15,471,992</u>	<u>16,160,090</u>
All Other Governmental Funds				
Reserved	3,344,236	4,510,478	4,469,946	2,334,644
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	13,319,806	15,017,297	15,708,495	16,626,637
Capital Projects Funds	2,979,346	(2,996,436)	(1,532,815)	(1,437,252)
Total All Other Governmental Funds	<u>19,643,388</u>	<u>16,531,339</u>	<u>18,645,626</u>	<u>17,524,029</u>
<i>Total Governmental Funds</i>	<u><u>\$28,054,041</u></u>	<u><u>\$28,279,473</u></u>	<u><u>\$34,117,618</u></u>	<u><u>\$33,684,119</u></u>

Source: County Auditor's Office

NOTE: Years 1997-2002 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>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
\$756,257	\$1,180,159	\$807,656	\$903,688	\$872,622	\$894,445
<u>17,115,168</u>	<u>16,686,182</u>	<u>17,039,733</u>	<u>16,182,044</u>	<u>15,118,408</u>	<u>15,754,138</u>
<u>17,871,425</u>	<u>17,866,341</u>	<u>17,847,389</u>	<u>17,085,732</u>	<u>15,991,030</u>	<u>16,648,583</u>
2,746,073	3,122,838	2,194,636	2,034,744	2,699,879	3,368,175
18,218,163	16,751,894	17,257,758	17,751,218	22,360,201	23,224,956
<u>(957,201)</u>	<u>4,301,035</u>	<u>4,377,632</u>	<u>4,080,736</u>	<u>3,443,341</u>	<u>3,623,891</u>
<u>20,007,035</u>	<u>24,175,767</u>	<u>23,830,026</u>	<u>23,866,698</u>	<u>28,503,421</u>	<u>30,217,022</u>
<u>\$37,878,460</u>	<u>\$42,042,108</u>	<u>\$41,677,415</u>	<u>\$40,952,430</u>	<u>\$44,494,451</u>	<u>\$46,865,605</u>

Miami County, Ohio

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

	1997	1998	1999	2000
Revenues:				
Taxes	\$16,729,071	\$20,494,122	\$20,655,696	\$19,207,021
Intergovernmental Revenues	16,119,137	16,341,541	24,941,216	20,043,666
Charges for Services	7,029,746	7,654,418	9,773,677	10,098,425
Licenses and Permits	358,569	361,256	298,453	398,808
Investment Earnings	2,260,725	2,738,220	2,656,381	2,928,967
Special Assessments	64,796	73,749	66,523	76,119
Fines and Forfeitures	1,163,930	1,263,668	1,342,157	1,433,064
All Other Revenue	660,510	830,678	566,097	713,222
Total Revenue	44,386,484	49,757,652	60,300,200	54,899,292
Expenditures:				
Current:				
Public Safety	9,462,885	9,684,216	12,110,563	12,777,469
Health	7,169,084	7,615,506	7,887,381	8,090,945
Human Services	8,362,245	8,874,294	9,769,876	10,510,608
Conservation and Recreation	432,445	381,567	433,475	456,791
Public Works	5,237,636	4,629,809	6,050,301	6,740,686
General Government	14,098,604	12,528,423	11,505,735	12,005,531
Capital Outlay	1,613,377	5,336,673	5,965,947	3,670,812
Debt Service:				
Principal Retirement	1,020,000	255,000	265,000	295,045
Interest and Fiscal Charges	316,711	348,991	492,909	370,698
Total Expenditures	47,712,987	49,654,479	54,481,187	54,918,585
Excess (Deficiency) of Revenues Over Expenditures	(3,326,503)	103,173	5,819,013	(19,293)

Miami County, Ohio

2001	2002	2003	2004	2005	2006
\$20,925,983	\$20,027,419	\$21,310,935	\$22,332,039	\$22,358,954	\$22,464,867
23,158,300	21,970,913	21,046,540	23,099,591	28,238,711	27,391,229
10,699,575	11,019,752	12,633,018	12,544,201	12,746,020	13,167,486
402,422	431,354	482,060	536,189	569,560	831,512
3,075,942	1,569,448	953,412	778,890	1,307,248	3,284,614
76,388	76,870	0	0	0	0
1,560,521	1,491,766	1,598,345	1,324,446	1,588,780	1,683,942
755,589	823,877	1,162,948	1,028,869	1,778,436	1,132,191
<u>60,654,720</u>	<u>57,411,399</u>	<u>59,187,258</u>	<u>61,644,225</u>	<u>68,587,709</u>	<u>69,955,841</u>
13,864,439	15,722,849	15,520,763	16,396,824	16,641,367	17,106,536
9,019,913	9,302,110	9,913,898	10,630,088	10,887,323	12,164,068
11,851,536	12,638,760	12,473,435	12,666,216	13,121,151	13,714,744
541,255	355,069	449,267	484,357	605,586	591,531
9,012,046	6,443,600	6,088,117	7,528,033	9,030,828	8,912,625
12,270,362	12,700,844	13,012,999	13,167,295	14,572,874	14,194,800
1,212,123	1,478,081	1,126,747	636,854	710,288	403,473
284,345	290,409	481,531	563,336	557,008	575,550
351,178	289,177	364,771	315,666	296,583	277,989
<u>58,407,197</u>	<u>59,220,899</u>	<u>59,431,528</u>	<u>62,388,669</u>	<u>66,423,008</u>	<u>67,941,316</u>
2,247,523	(1,809,500)	(244,270)	(744,444)	2,164,701	2,014,525

Miami County, Ohio

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

	1997	1998	1999	2000
Other Financing Sources (Uses):				
Proceeds from the Sale of Capital Assets	19,461	8,201	22,374	19,076
Other Financing Sources - Capital Leases	0	0	0	114,045
General Obligation Bonds Issued	305,000	0	0	0
Refunding General Obligation Bonds	3,130,000	0	0	0
Payment to Refunded Bond Escrow Agent	(2,182,472)	0	0	0
Transfers In	1,279,300	817,155	988,558	1,330,918
Transfers Out	(1,279,300)	(817,155)	(988,558)	(1,830,918)
Total Other Financing Sources (Uses)	<u>1,271,989</u>	<u>8,201</u>	<u>22,374</u>	<u>(366,879)</u>
Net Change in Fund Balance	<u>(\$2,054,514)</u>	<u>\$111,374</u>	<u>\$5,841,387</u>	<u>(\$386,172)</u>
Debt Service as a Percentage of Noncapital Expenditures				
	2.99%	1.38%	1.59%	1.32%

Source: County Auditor's Office

NOTE: Years 1997-2002 Do not include the Expendable Trust Funds which were classified as a Fiduciary Funds prior to implementing GASB 34 in 2003.

Miami County, Ohio

2001	2002	2003	2004	2005	2006
522,010	21,561	130,000	0	0	0
0	0	0	0	52,480	26,240
0	5,905,000	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
884,102	996,512	777,529	1,088,577	932,871	1,382,344
(884,102)	(996,512)	(777,529)	(1,088,577)	(932,871)	(1,382,344)
<u>522,010</u>	<u>5,926,561</u>	<u>130,000</u>	<u>0</u>	<u>52,480</u>	<u>26,240</u>
<u>\$2,769,533</u>	<u>\$4,117,061</u>	<u>(\$114,270)</u>	<u>(\$744,444)</u>	<u>\$2,217,181</u>	<u>\$2,040,765</u>
1.12%	1.01%	1.47%	1.44%	1.32%	1.28%

Miami County, Ohio

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

Tax year	1997	1998	1999	2000
Real Property				
Assessed	\$1,241,376	\$1,396,617	\$1,429,311	\$1,464,115
Actual	3,546,789	3,990,334	4,083,746	4,183,186
Public Utility				
Assessed	95,128	96,856	96,209	91,699
Actual	271,794	276,731	274,883	261,997
Tangible Personal Property				
Assessed	267,887	287,432	290,738	304,869
Actual	1,071,548	1,149,728	1,162,952	1,219,476
Total				
Assessed	1,604,391	1,780,905	1,816,258	1,860,683
Actual	4,890,131	5,416,794	5,521,581	5,664,659
Assessed Value as a Percentage of Actual Value				
	32.81%	32.88%	32.89%	32.85%
Total Direct Tax Rate				
	8.82	8.82	8.81	8.83

Source: County Auditor's Office

Miami County, Ohio

2001	2002	2003	2004	2005	2006
\$1,314,415	\$1,635,372	\$1,365,818	\$1,773,597	\$1,830,420	\$1,860,507
3,755,471	4,672,491	3,902,337	5,067,420	5,229,771	5,315,734
64,244	66,096	64,630	63,432	62,042	60,255
183,554	188,846	184,657	181,234	177,263	172,157
309,861	317,695	305,664	281,330	269,489	200,084
1,239,444	1,270,780	1,222,656	1,125,320	1,077,956	800,336
1,688,520	2,019,163	1,736,112	2,118,359	2,161,951	2,120,846
5,178,469	6,132,117	5,309,650	6,373,974	6,484,990	6,288,227
32.61%	32.93%	32.70%	33.23%	33.34%	33.73%
8.43	9.13	9.13	9.11	9.12	8.81

Miami County, Ohio

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

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Direct County Rates				
General Fund	2.40	2.40	2.40	2.40
Park Levy	0.50	0.50	0.50	0.50
Special Bridge	0.80	0.80	0.80	0.80
Riverside School	4.50	4.50	4.50	4.50
Tri-County Mental Health	0.60	0.60	0.60	0.60
Conservancy	0.02	0.02	0.01	0.03
Total	<u>8.82</u>	<u>8.82</u>	<u>8.81</u>	<u>8.83</u>
Overlapping Rates				
Corporations	1.40 - 13.11	1.40 - 16.03	1.40 - 16.03	1.40 - 16.03
Townships	1.10 - 5.80	1.10 - 5.80	1.10 - 6.10	1.10 - 6.10
School Districts	25.90 - 59.03	31.10 - 58.93	30.11 - 58.85	30.20 - 58.83
Joint Vocational School Districts	2.58 - 4.90	2.58 - 4.90	2.58 - 4.90	2.58 - 4.90

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

Source:

County Auditor's Office
County Treasurer's Office

Miami County, Ohio

2001	2002	2003	2004	2005	2006
2.40	2.40	2.40	2.40	2.40	2.40
1.10	1.10	1.10	1.10	1.10	1.10
0.80	0.80	0.80	0.80	0.80	0.45
3.50	4.20	4.20	4.20	4.20	4.20
0.60	0.60	0.60	0.60	0.60	0.60
0.03	0.03	0.03	0.01	0.02	0.06
8.43	9.13	9.13	9.11	9.12	8.81
1.40 - 16.03	1.40 - 16.03	1.40 - 16.03	1.40 - 18.52	1.40 - 18.53	1.40 - 18.53
1.10 - 6.10	1.10 - 6.10	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40
30.09 - 58.80	30.02 - 58.35	30.02 - 64.15	29.87 - 64.15	29.87 - 65.15	29.87 - 66.80
2.58 - 4.90	2.58 - 4.90	2.58 - 5.46	2.58 - 5.45	2.58 - 5.45	2.58 - 5.45

Miami County, Ohio

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

		2006		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power and Light Company	Utilities	\$38,890,980	1	2.09%
Midamco	Retail	8,819,110	2	0.47%
American Honda Motor	Manufacturing	8,750,000	3	0.47%
Verizon North Inc.	Utilities	5,951,340	4	0.32%
Fifth Third Bank	Banking	5,607,370	5	0.30%
ITW/Hobart Brothers Company	Manufacturing	4,965,410	6	0.27%
Vectren Energy Delivery	Utilities	4,824,770	7	0.26%
Pioneer Rural Electric	Utilities	4,440,290	8	0.24%
Upper Valley Medical Center	Health Care	4,416,060	9	0.24%
Towne Park LLC	Development Company	4,356,040	10	0.23%
Subtotal		91,021,370		4.89%
All Others		1,769,485,450		95.11%
Total		<u>\$1,860,506,820</u>		<u>100.00%</u>
		1997		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power and Light Company	Utilities	\$57,714,170	1	4.65%
GTE North Inc	Utilities	18,576,180	2	1.50%
General Telephone Company	Utilities	8,050,000	3	0.65%
B. F. Goodrich	Utilities	6,241,810	4	0.50%
Hobart Brothers	Manufacturing	2,822,810	5	0.23%
Premark International	Manufacturing	2,342,670	6	0.19%
Meijer, Inc.	Retail	1,927,600	7	0.16%
Infotel, Inc.	Manufacturing/Retail	1,493,600	8	0.12%
Ohio Bell Telephone	Utilities	1,100,660	9	0.09%
Hartzell Propeller, Inc.	Manufacturing	906,300	10	0.07%
Subtotal		101,175,800		8.16%
All Others		1,140,200,200		91.84%
Total		<u>\$1,241,376,000</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings

Based on valuation of property in 2006 and 1997

Miami County, Ohio

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

		2006		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Meijer Distribution	Warehouse	\$13,265,730	1	5.10%
Goodrich Corporation	Manufacturing	12,814,860	2	4.92%
American Honda Motor	Manufacturing	9,501,340	3	3.65%
Illinois Tool Works, Inc.	Manufacturing	9,053,700	4	3.48%
F & P America Manufacturing Inc.	Manufacturing	7,372,490	5	2.83%
MT Picture Display	Manufacturing	7,138,860	6	2.74%
Jackson Tube Services	Manufacturing	5,229,650	7	2.01%
Evenflo Company Inc.	Manufacturing	4,609,400	8	1.77%
Charter Aerospace Partners Inc	Manufacturing	3,804,720	9	1.46%
Abrogast Buick Pontiac GMC Truck Inc	Automotive and RV Dealership	3,540,640	10	1.36%
Subtotal		<u>76,331,390</u>		29.32%
All Others		<u>184,007,850</u>		70.68%
Total		<u><u>\$260,339,240</u></u>		<u><u>100.00%</u></u>
		1997		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
American Matsushita	Manufacturing	\$30,533,540	1	8.41%
American Honda Motor	Manufacturing	12,982,340	2	3.58%
B. F. Goodrich Corporation	Manufacturing	12,901,360	3	3.55%
Hobart Brothers	Manufacturing	11,396,370	4	3.14%
Premark International	Manufacturing	10,847,510	5	2.99%
Meijer, Inc.	Retail	8,083,950	6	2.23%
Infotel, Inc.	Manufacturing	5,526,730	7	1.52%
Hartzell Propeller, Inc.	Manufacturing	5,026,060	8	1.38%
A.O. Smith Electric Products	Manufacturing	4,604,850	9	1.27%
Brown Bridge Industries Inc	Manufacturing	4,603,570	10	1.27%
Subtotal		<u>106,506,280</u>		29.34%
All Others		<u>256,508,920</u>		70.66%
Total		<u><u>\$363,015,200</u></u>		<u><u>100.00%</u></u>

Source: County Auditor - Land and Buildings

Based on valuation of property in 2006 and 1997

Miami County, Ohio

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

Collection Year	(3) <u>1997</u>	(4) <u>1998</u>	<u>1999</u>
Total Tax Levy (1)	\$9,009,663	\$12,476,804	\$12,603,784
Collections within the Fiscal Year of the Levy			
Current Tax Collections	8,862,717	12,213,126	12,378,906
Percent of Levy Collected	98.37%	97.89%	98.22%
Delinquent Tax Collections	<u>217,199</u>	<u>307,680</u>	<u>311,164</u>
Total Tax Collections	9,079,916	12,520,806	12,690,070
Percent of Total Tax Collections To Tax Levy	100.78%	100.35%	100.68%
Accumulated Outstanding Delinquent Taxes (2)	311,398	416,397	354,016
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	3.46%	3.34%	2.81%

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) 1.00 mill of a 4.00 mill levy for Riverside School.
- (4) 4.00 mill levied replaced/reduced to 2.8 mill for Riverside School.
- (5) 1.70 mill replacement levy for Riverside School.
- (6)
 - a. .50 mill replacement levy with .60 increase for 1.10 mills for Park District
 - b. 1.8 mills levied for Riverside School
 - c. Revaluation for tax year 2001
 - d. .40 mill replacement levy for Health District
- (7) .60 mill replacement levy for Tri-County Board.

Source: County Auditor's Office

Miami County, Ohio

2000	(5) 2001	(6) 2002	(7) 2003	2004	2005	2006
\$13,316,706	\$15,581,189	\$15,202,556	\$16,975,455	\$16,886,055	\$17,119,135	\$16,616,509
13,036,386	15,125,899	14,796,078	16,519,610	16,516,878	16,608,418	16,203,212
97.89%	97.08%	97.33%	97.31%	97.81%	97.02%	97.51%
<u>375,070</u>	<u>317,245</u>	<u>401,435</u>	<u>534,654</u>	<u>535,588</u>	<u>533,555</u>	<u>623,936</u>
13,411,456	15,443,144	15,197,513	17,054,264	17,052,466	17,141,973	16,827,148
100.71%	99.11%	99.97%	100.46%	100.99%	100.13%	101.27%
483,466	643,531	1,002,935	1,126,301	1,028,662	1,095,502	967,892
3.63%	4.13%	6.60%	6.63%	6.09%	6.40%	5.82%

Miami County, Ohio

Taxable Sales By Industry (Category) Last Seven Years

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

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

Source: State Department of Taxation

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

Miami County, Ohio

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

Miami County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	1997	1998	1999	2000
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$3,435,000	\$3,180,000	\$2,915,000	\$2,650,000
Superfund Site Liability	1,737,734	1,515,666	1,334,361	949,502
Capital Leases	0	0	0	84,000
Business-type Activities ⁽¹⁾				
General Obligation Bonds Payable	\$5,600,000	\$5,365,000	\$5,115,000	\$4,865,000
OPWC Loan Payable	333,200	313,600	294,000	274,400
Landfill Postclosure Liability	0	0	0	0
Total Primary Government	<u>\$11,105,934</u>	<u>\$10,374,266</u>	<u>\$9,658,361</u>	<u>\$8,822,902</u>
Population ⁽²⁾				
Miami County	93,182	93,182	93,182	98,868
Outstanding Debt Per Capita	\$119	\$111	\$104	\$89
Income ⁽³⁾				
Personal (in thousands)	2,360,021	2,413,787	2,474,821	2,756,044
Percentage of Personal Income	0.47%	0.43%	0.39%	0.32%

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

2001	2002	2003	2004	2005	2006
		(4)			
\$2,385,000	\$8,020,000	\$7,560,000	\$7,050,000	\$6,525,000	\$5,985,000
590,686	337,286	1,389,768	2,914,659	2,745,227	2,080,553
64,655	44,246	152,715	99,379	119,851	110,541
\$4,605,000	\$5,550,000	\$5,225,000	\$4,890,000	\$6,590,000	\$6,150,000
754,800	710,200	665,600	621,000	576,400	911,800
0	0	23,599	24,094	24,745	25,462
<u>\$8,400,141</u>	<u>\$14,661,732</u>	<u>\$15,016,682</u>	<u>\$15,599,132</u>	<u>\$16,581,223</u>	<u>\$15,263,356</u>
98,868	98,868	98,868	98,868	98,868	98,868
\$85	\$148	\$152	\$158	\$168	\$154
2,744,773	2,800,337	2,917,990	3,006,675	3,029,810	3,029,810
0.31%	0.52%	0.51%	0.52%	0.55%	0.50%

Miami County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	1997	1998	1999	2000
Population (1)	93,182	93,182	93,182	98,868
Assessed Value (2)	\$1,604,391	\$1,780,905	\$1,816,258	\$1,860,683
General Bonded Debt (3)				
General Obligation Bonds	\$3,435,000	\$3,180,000	\$2,915,000	\$2,650,000
Resources Available to Pay Principal (4)	\$141,261	\$79,472	\$153,007	\$68,244
Net General Bonded Debt	\$3,293,739	\$3,100,528	\$2,761,993	\$2,581,756
Ratio of Net Bonded Debt to Estimated Actual Value	0.21%	0.17%	0.15%	0.14%
Net Bonded Debt per Capita	\$35.35	\$33.27	\$29.64	\$26.11

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

2001	2002	2003	2004	2005	2006
98,868	98,868	98,868	98,868	98,868	98,868
\$1,688,520	\$2,019,163	\$1,736,112	\$2,118,359	\$2,161,951	\$2,120,846
\$2,385,000	\$8,020,000	\$7,560,000	\$7,050,000	\$6,525,000	\$5,985,000
\$61,043	\$394,085	\$78,154	\$86,776	\$100,095	\$127,347
\$2,323,957	\$7,625,915	\$7,481,846	\$6,963,224	\$6,424,905	\$5,857,653
0.14%	0.38%	0.43%	0.33%	0.30%	0.28%
\$23.51	\$77.13	\$75.68	\$70.43	\$64.98	\$59.25



Miami County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2006*

<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	\$5,985,000	100.00%	\$5,985,000
Overlapping:			
Corporations wholly within the County	32,053,000	100.00%	32,053,000
Corporations with Overlapping	6,194,860	1.56%	96,640
School Districts wholly within the County	29,846,894	100.00%	29,846,894
		Subtotal	<u>61,996,534</u>
		Total	<u><u>\$67,981,534</u></u>

Source:

County Auditor's Office

Miami County, Ohio

*Debt Limitations
Last Ten Years*

Collection Year	1997	1998	1999	2000
<u>Total Debt</u>				
Net Assessed Valuation	\$1,604,391,000	\$1,780,905,000	\$1,816,258,000	\$1,860,683,000
Debt Limit (1)	38,609,775	43,022,625	43,906,450	45,017,075
County Debt Outstanding (2)	3,435,000	3,180,000	2,915,000	2,650,000
Less:				
Applicable Debt Service Fund Amounts	(141,261)	(79,472)	(153,007)	(68,244)
Net Indebtedness Subject to Limit	<u>3,293,739</u>	<u>3,100,528</u>	<u>2,761,993</u>	<u>2,581,756</u>
Overall Legal Debt Margin	<u>\$35,316,036</u>	<u>\$39,922,097</u>	<u>\$41,144,457</u>	<u>\$42,435,319</u>
	91.47%	92.79%	93.71%	94.26%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$1,604,391,000	\$1,780,905,000	\$1,816,258,000	\$1,860,683,000
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	16,043,910	17,809,050	18,162,580	18,606,830
Net Indebtedness Subject to Limit	<u>3,293,739</u>	<u>3,100,528</u>	<u>2,761,993</u>	<u>2,581,756</u>
Overall Legal Debt Margin	<u>\$12,750,171</u>	<u>\$14,708,522</u>	<u>\$15,400,587</u>	<u>\$16,025,074</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

2001	2002	2003	2004	2005	2006
\$1,688,520,000	\$2,019,163,000	\$1,736,112,000	\$2,118,359,000	\$2,161,951,000	\$2,120,846,000
40,713,000	48,979,075	41,902,800	51,458,975	52,548,775	51,521,150
2,385,000	8,020,000	7,560,000	7,050,000	6,525,000	5,985,000
(61,043)	(394,085)	(78,154)	(86,776)	(100,095)	(127,347)
<u>2,323,957</u>	<u>7,625,915</u>	<u>7,481,846</u>	<u>6,963,224</u>	<u>6,424,905</u>	<u>5,857,653</u>
<u>\$38,389,043</u>	<u>\$41,353,160</u>	<u>\$34,420,954</u>	<u>\$44,495,751</u>	<u>\$46,123,870</u>	<u>\$45,663,497</u>
94.29%	84.43%	82.14%	86.47%	87.77%	88.63%
\$1,688,520,000	\$2,019,163,000	\$1,736,112,000	\$2,118,359,000	\$2,161,951,000	\$2,120,846,000
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
16,885,200	20,191,630	17,361,120	21,183,590	21,619,510	21,208,460
<u>2,323,957</u>	<u>7,625,915</u>	<u>7,481,846</u>	<u>6,963,224</u>	<u>6,424,905</u>	<u>5,857,653</u>
<u>\$14,561,243</u>	<u>\$12,565,715</u>	<u>\$9,879,274</u>	<u>\$14,220,366</u>	<u>\$15,194,605</u>	<u>\$15,350,807</u>

Miami County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	1997	1998	1999	2000
Population ⁽¹⁾				
Miami County	93,182	93,182	93,182	98,868
Income ⁽²⁾				
Total Personal (in thousands)	2,360,021	2,413,787	2,474,821	2,756,044
Per Capita	25,327	25,904	26,559	27,876
Unemployment Rate ⁽³⁾				
Federal	5.4%	4.9%	4.5%	4.2%
State	4.8%	4.6%	4.3%	4.3%
Miami County	4.3%	3.6%	3.8%	3.4%
Civilian Work Force Estimates ⁽³⁾				
State	5,710,000	5,678,000	5,749,000	5,900,400
Miami County	51,100	50,700	51,000	50,500

Sources:

(1) US Bureau of Census of Population

(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2005 for the presentation of 2006 statistics, the County is using the latest information available.

(3) State Department of Labor Statistics

Miami County, Ohio

2001	2002	2003	2004	2005	2006
98,868	98,868	98,868	98,868	98,868	98,868
2,744,773	2,800,337	2,917,990	3,006,675	3,029,810	3,029,810
27,762	28,324	29,514	30,411	30,645	30,645
3.8%	4.8%	5.8%	6.0%	5.5%	4.6%
3.7%	4.3%	5.7%	6.1%	6.0%	5.5%
4.3%	5.5%	6.1%	5.7%	5.6%	5.5%
5,857,000	5,828,000	5,915,000	5,875,300	5,900,400	5,934,000
51,800	52,000	52,200	54,300	54,100	55,100



Miami County, Ohio

Principal Employers Current Year and Nine Years Ago

		2006		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Upper Valley Medical Center	Health Care	1,800	1	0.03
Miami County	Government	914	2	0.02
Meijer Distribution	Warehouse	855	3	0.02
Goodrich Corporation	Manufacturing	717	4	0.01
F & P America Manufacturing Inc.	Manufacturing	610	5	0.01
Hobart Corporation	Manufacturing	540	6	0.01
ITW/Hobart Brothers Company	Manufacturing	507	7	0.01
Troy City School District	Education	446	8	0.01
A.O. Smith Electric Products	Manufacturing	331	9	0.01
Evenflo Juvenile Division	Manufacturing	310	10	0.01
Total		<u>7,030</u>		
Total Employment within the County		<u><u>52,100</u></u>		
		1997		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Upper Valley Medical Center	Health Care	1,796	1	0.04
American Matsushita	Manufacturing	1,428	2	0.03
Premark International Food Equipment Division	Manufacturing	1,194	3	0.02
ITW/Hobart Brothers Company	Manufacturing	1,021	4	0.02
Miami County	Government	787	5	0.02
Evenflo Juvenile Furniture Company	Manufacturing	771	6	0.02
B. F. Goodrich Aerospace and Defense Division	Manufacturing	757	7	0.02
Troy City School District	Education	647	8	0.01
Brown Bridge Industries	Manufacturing	357	9	0.01
A. O. Smith Corporation	Manufacturing	348	10	0.01
Total		<u>9,106</u>		
Total Employment within the County		<u><u>48,900</u></u>		

Source: County Auditor's Office

Miami County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	1997	1998	1999	2000	2001
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	11.25	11.75	12.25	12.25	14.25
Auditor	20.25	22.75	23.75	23.25	21.25
Treasurer	5.00	5.00	5.00	5.00	5.00
Prosecutor	9.00	10.50	9.50	10.00	10.00
Planning and Zoning	6.00	7.00	6.50	5.50	6.00
Elections	7.50	6.50	9.00	8.00	7.50
Records Center	7.75	7.25	7.25	7.25	6.75
Building Rehulations	7.00	7.00	8.00	8.00	7.00
Maintenance	14.50	15.00	13.50	14.50	13.50
Economic Development	0.00	0.00	0.00	0.00	0.00
Judicial					
Law Library	2.00	2.00	2.00	2.00	2.00
Common Pleas Court	17.00	17.00	17.00	17.00	16.00
Probate Court	5.00	5.00	5.00	5.50	5.50
Municipal Court	49.00	49.00	51.50	51.50	51.00
Juvenile Court	17.50	18.50	20.00	17.50	18.50
Public Defender	5.50	5.50	6.00	6.00	5.00
Clerk of Courts	15.25	14.75	14.75	14.75	15.75
Public Safety					
Coroner	1.00	1.00	1.00	1.00	1.00
Communication Center - 911	31.50	31.50	29.50	30.00	31.00
Sheriff	70.50	72.50	120.50	119.00	131.50
Adult Probation	1.00	2.00	2.00	2.00	2.00
Juvenile Probation	6.00	6.00	6.00	6.00	6.00
Juvenile Detention Center	31.75	32.25	33.25	34.25	34.25
Juvenile Rehabilitation Center	38.50	33.50	33.00	37.50	35.50
Public Works					
Water Districts	1.00	2.00	3.00	3.00	3.00
Sanitary Sewer	9.50	8.00	7.00	7.00	7.00
Transfer Station	12.50	11.50	13.00	11.50	12.50
Engineering	52.75	50.75	52.75	51.75	52.75
Transit	0.00	0.00	0.00	0.00	0.00
Health					
Board of Health	41.50	41.00	45.50	44.50	36.00
Dog and Kennel	6.00	6.50	6.00	5.50	5.00
Riverside MRDD	137.50	146.50	143.50	150.00	148.00
FCFC / Help Me Grow	5.50	5.50	5.50	5.50	5.50
WIC	7.50	7.00	6.50	6.50	4.00
Tri-County	6.00	6.00	8.00	8.00	9.00

Miami County, Ohio

2002	2003	2004	2005	2006
13.25	12.25	12.25	12.75	13.25
21.25	23.75	23.75	24.75	24.75
5.00	5.00	5.00	5.00	5.00
11.00	11.00	11.00	11.00	11.00
6.00	5.00	6.00	3.50	3.50
9.00	9.00	9.00	10.00	10.00
8.75	8.75	8.75	8.00	8.00
6.00	7.00	7.00	7.00	11.00
13.50	14.50	14.00	14.50	14.50
0.00	0.00	1.00	1.00	1.00
2.00	2.00	2.00	2.00	2.00
17.00	19.00	18.00	13.00	14.00
5.00	5.00	6.00	6.50	6.50
45.00	45.00	43.50	44.00	43.00
19.50	19.00	21.00	22.00	22.50
5.00	5.00	6.00	6.00	6.00
17.25	17.25	17.25	17.25	17.25
1.00	1.00	1.00	1.00	1.00
28.00	27.00	28.00	30.00	29.50
136.50	133.50	131.00	133.50	134.50
3.00	3.00	3.00	3.00	3.00
6.00	6.00	6.00	6.00	6.00
33.75	30.25	29.25	30.75	30.75
35.00	33.50	35.50	36.50	34.50
2.00	2.00	1.00	2.00	2.00
7.00	6.00	7.00	7.00	9.00
13.00	13.50	12.50	14.00	13.50
52.75	51.75	51.25	51.25	51.25
0.00	2.00	1.00	2.00	3.00
37.50	39.00	39.00	38.00	35.00
4.50	4.50	4.50	5.50	5.50
152.00	155.00	157.00	149.00	147.00
8.00	6.00	6.00	6.00	7.00
6.50	4.50	4.00	4.00	4.00
9.00	13.00	15.00	15.00	16.00

(Continued)

Miami County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Human Services					
Children's Services	30.50	30.50	32.50	37.00	37.00
Veteran Services	4.50	6.00	6.00	6.00	6.00
Child Support Enforcement Agency	16.50	20.00	20.00	19.00	19.00
Jobs and Family Services	36.50	33.50	36.50	37.50	40.50
David L Brown Youth Center	15.50	20.50	22.00	20.00	18.50
Victim Witness Program	3.00	3.50	3.50	4.50	4.50
Conservation and Recreation					
Soil and Water Conservation	6.00	6.50	6.50	6.50	7.50
Park District	15.00	14.00	14.00	16.00	18.00
	<u>787.00</u>	<u>802.50</u>	<u>868.00</u>	<u>877.50</u>	<u>880.00</u>

Source: Miami County Auditor

Miami County, Ohio

<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
38.00	37.00	37.00	37.00	37.00
6.00	6.50	5.00	5.00	5.00
18.00	19.50	19.50	19.50	21.50
43.00	47.50	44.50	49.50	51.00
19.50	15.00	15.00	13.00	13.00
4.50	4.00	4.50	4.50	4.50
6.00	6.00	6.50	6.50	6.50
19.00	24.00	25.00	27.50	30.25
<u>894.00</u>	<u>899.50</u>	<u>900.50</u>	<u>905.25</u>	<u>914.50</u>

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	1997	1998	1999	2000
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,099	2,107	2,183	2,023
Number of Public Hearings	49	40	32	38
Auditor				
Number of Non-exempt Conveyances	2,516	2,699	2,460	2,352
Number of Exempt Conveyances	2,261	2,220	3,220	1,479
Number of Real Estate Transfers	4,777	4,919	5,680	3,831
Number of General Warrants Issued	28,099	29,379	29,690	31,140
Number of Payroll Warrants Issued	22,037	24,401	23,495	26,424
Number of Receipt Pay-ins Issued	19,379	21,359	18,589	19,379
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	355	299	388	438
Number of Criminal Cases - Juvenile Court	N/A	N/A	1,687	1,785
Board of Elections				
Number of Registered Voters	58,044	60,456	57,958	63,243
Number of Voters Last General Election	25,875	31,939	24,419	43,555
Percentage of Registered Voters that Voted	44.58%	52.83%	42.13%	68.87%
Recorder				
Number of Deeds Recorded	N/A	N/A	3,973	3,821
Number of Mortgages Recorded	N/A	N/A	8,198	6,653
Number of Military Discharges Recorded	N/A	N/A	64	44
Buildings and Grounds				
Number of Buildings	40	42	45	47
Square Footage of Buildings	526,471	550,379	612,999	615,363
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	514	492	493	614
Number of Criminal Cases Filed	355	299	388	438
Number of Domestic Cases Filed	624	616	640	642

Miami County, Ohio

2001	2002	2003	2004	2005	2006
2,126	2,201	2,038	2,234	2,072	2,042
38	34	33	41	27	39
2,381	2,560	2,790	2,878	3,000	2,604
1,547	1,623	1,721	1,708	1,633	1,510
3,928	4,183	4,511	4,586	4,633	4,114
32,537	32,833	32,512	31,797	29,420	28,821
24,386	25,318	25,766	25,908	25,416	25,653
20,276	20,345	20,549	21,808	22,037	26,314
N/A	N/A	N/A	N/A	N/A	46,898
N/A	N/A	N/A	N/A	N/A	44,367
413	527	453	524	643	628
1,712	1,878	1,638	1,532	1,348	1,389
64,925	66,285	64,203	72,169	66,698	68,732
19,888	30,508	26,020	52,104	26,775	37,390
30.63%	46.03%	40.53%	72.20%	40.14%	54.40%
4,052	4,303	4,631	4,757	4,778	4,274
9,682	11,409	13,974	9,433	8,503	7,295
327	23	30	20	10	21
47	47	47	47	47	47
615,363	615,363	615,363	615,363	615,363	615,363
616	810	825	846	828	960
413	527	453	524	643	628
604	598	516	540	569	548

(Continued)

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	1997	1998	1999	2000
Probate Court				
Number of Estates Filed	N/A	631	587	646
Number of Guardianships Filed	N/A	68	55	116
Number of Adoptions Filed	N/A	N/A	N/A	56
Number of Marriages Filed	N/A	851	843	748
Juvenile Court				
Number of Civil Cases Filed	N/A	N/A	697	1,772
Number of Criminal / Delinquent Cases	N/A	N/A	1,687	1,785
Number of Traffic Cases	N/A	N/A	1,299	1,239
Number of Adult Cases	N/A	N/A	106	79
Municipal Court				
Number of Civil Cases Filed	2,227	2,152	2,190	2,357
Number of Criminal and Traffic Cases Filed	19,410	20,880	21,333	23,894
Clerk of Courts				
Number of Domestic relations Cases Filed	624	616	640	642
Number of Civil Cases Filed	514	492	493	614
Number of Criminal Cases Filed	355	294	387	438
Number of Domestic Violence Cases Filed	N/A	21	55	123
Number of Appeals Filed	67	61	52	62
Number of Certificates of Judgement Filed	939	845	663	868
Number of Titles Issued	54,221	56,762	53,222	51,087
Public Safety				
Sheriff				
Jail Operation				
Average Daily Jail Census	N/A	N/A	N/A	92
Prisoners Booked	N/A	N/A	N/A	3,710
Prisoners Released	N/A	N/A	N/A	3,689
Incarceration Facility				
Average Daily Jail Census	N/A	N/A	N/A	N/A
Prisoners Booked	N/A	N/A	N/A	N/A
Prisoners Released	N/A	N/A	N/A	N/A
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	N/A	N/A	N/A	129

Miami County, Ohio

2001	2002	2003	2004	2005	2006
647	590	562	614	568	562
97	83	78	82	69	81
57	74	63	50	58	55
751	721	673	695	718	673
1,816	2,150	1,937	2,421	2,242	2,363
1,712	1,878	1,638	1,532	1,348	1,389
1,225	1,171	986	867	788	749
128	109	113	120	151	131
2,247	2,230	2,446	2,307	2,475	2,588
23,814	22,699	22,594	16,980	19,864	20,520
604	598	516	540	569	548
616	810	825	846	828	960
413	552	453	528	643	628
130	196	243	226	290	304
62	72	44	43	46	52
845	967	1,187	917	1,592	1,652
54,201	51,271	49,288	50,653	46,628	43,708
92	98	93	86	87	85
3,468	3,492	3,397	3,575	3,824	6,007
3,472	3,479	3,417	2,976	2,837	2,944
174	219	222	218	196	226
1,811	1,968	2,374	2,244	1,753	2,202
1,800	2,084	2,388	2,232	1,748	2,203
N/A	N/A	N/A	2,879	3,019	3,262
N/A	N/A	N/A	558	655	729
N/A	N/A	N/A	37,141	37,284	40,327
161	275	328	391	400	431

(Continued)

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	1997	1998	1999	2000
Disaster Services				
Number of Calls for Service	N/A	N/A	N/A	138,695
Number of 9-1-1 Calls	N/A	N/A	N/A	N/A
Coroner				
Number of Cases Investigated	74	64	78	92
Number of Autopsies Performed	37	50	78	79
Public Works				
Engineer				
Miles of Road Resurfaced	10.18	11.76	14.31	12.91
Number of Bridges Replaced / Improved	5	8	6	6
Number of Culverts Built / Replaced / Improved	0	4	0	7
Building Department				
Number of Residential Permits Issued	294	296	208	298
Number of Commercial Permits Issued	176	174	177	220
Number of Inspections Performed	4,700	4,700	3,850	51,800
Sewer District				
Number of Tap-ins	6	14	11	10
Number of Customers	1,441	1,498	1,580	1,538
Water District				
Number of Tap-ins	7	15	13	6
Number of Customers	1,352	1,388	1,414	1,439
Health				
Dog and Kennel				
Number of Dog Tags Sold - Regular	N/A	N/A	17,152	17,819
Number of Dog Tags Sold - Kennel Sets	N/A	N/A	N/A	N/A
MRDD				
Number of Students Enrolled				
Early Intervention Program	N/A	98	95	98
Preschool Program	N/A	26	28	26
Number Employed at Workshop	N/A	118	120	119
Mental Health				
Average Client Count - Intensive	N/A	N/A	N/A	388
Average Client Count - Non-intensive	N/A	N/A	N/A	9,408
Average Client Count - Early Intervention	N/A	N/A	N/A	141

Miami County, Ohio

2001	2002	2003	2004	2005	2006
139,465	148,329	137,598	227,645	223,072	219,645
N/A	N/A	N/A	N/A	81,782	83,029
87	89	78	95	103	72
72	71	69	69	82	46
14.41	11.01	12.21	16.78	20.35	10.01
6	3	5	3	6	7
3	3	6	4	1	3
213	255	220	272	219	180
180	123	123	158	148	230
3,930	3,780	3,430	4,300	3,670	4,100
15	21	21	38	76	41
1,595	1,657	1,687	1,751	1,865	1,906
53	17	27	30	90	26
1,524	1,559	1,587	1,623	1,741	1,764
18,054	18,233	18,380	18,351	19,112	19,261
N/A	N/A	95	98	98	97
76	69	114	105	115	111
26	25	26	26	20	23
133	137	147	144	140	138
407	484	489	490	459	511
9,731	9,852	9,676	10,256	10,473	10,170
136	143	154	193	202	173

(Continued)

Miami County, Ohio

*Operating Indicators by Function
Last Ten Years*

	1997	1998	1999	2000
Human Services				
Job and Family Services				
Average Client Count - Food Stamps	34,412	25,995	24,864	24,744
Average Client Count - Disability Assistance	443	319	300	468
Average Client Count - WIA	N/A	N/A	N/A	N/A
Childrens Services				
Average Client Count - Foster Care	186	193	214	252
Average Client Count - Adoption	5	17	13	13
Veterans Services				
Number of Clients Served	740	628	534	552
Amount of Financial Assistance Paid	\$194,054	179,295	174,401	186,328
Conservation and Recreation				
Parks				
Number of Parks	N/A	N/A	N/A	N/A
Total Acreage	N/A	N/A	N/A	N/A
Miles of Trails	N/A	N/A	N/A	N/A

Source: County Auditor's Office

*** = Tax Year, Not Collection Year

Miami County, Ohio

2001	2002	2003	2004	2005	2006
29,640	36,768	44,603	49,113	50,995	54,460
564	528	703	726	937	1,063
N/A	N/A	9,223	14,404	16,720	18,279
232	215	156	144	142	135
9	18	20	7	9	13
619	568	625	587	561	681
228,000	228,519	228,122	237,213	272,154	296,608
N/A	N/A	N/A	N/A	N/A	11
N/A	N/A	N/A	N/A	N/A	1,507
N/A	N/A	N/A	N/A	N/A	18.00

Miami County, Ohio

Capital Asset Statistics by Function Last Ten Years

	1997	1998	1999	2000
Governmental Activities				
General Government				
Legislative				
Land	\$536,605	\$536,605	\$536,605	\$535,930
Construction in Progress	6,060,960	4,470,086	7,627,942	8,047,326
Buildings	3,243,807	11,013,245	12,342,259	14,706,663
Improvements Other than Buildings	51,325	51,325	51,325	50,361
Machinery and Equipment	3,407,455	3,805,891	3,558,560	3,774,847
Judicial				
Construction in Progress	0	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	1,447,150	1,527,270	1,710,583	1,354,483
Public Safety				
Land	24,921	24,921	24,921	24,921
Construction in Progress	0	7,749	7,749	7,749
Buildings	7,500,382	7,500,382	7,500,382	7,506,411
Improvements Other than Buildings	3,828	3,828	3,828	3,828
Machinery and Equipment	3,784,938	4,075,110	5,171,066	5,265,074
Public Works				
Land	27,856	27,856	27,856	27,856
Construction in Progress	0	0	0	0
Buildings	905,613	909,063	909,063	908,505
Improvements Other than Buildings	117,151	117,151	117,151	117,151
Machinery and Equipment	2,635,203	2,945,025	3,136,715	3,262,949
Infrastructure	0	0	0	0
Health				
Land	27,350	27,350	27,350	26,600
Construction in Progress	0	0	0	0
Buildings	1,286,243	1,289,588	1,289,588	1,290,868
Improvements Other than Buildings	18,685	34,685	34,685	34,685
Machinery and Equipment	1,152,347	1,248,489	1,285,627	1,200,939
Human Services				
Land	800	800	800	0
Construction in Progress	0	0	22,606	22,606
Buildings	1,588,667	1,588,667	1,591,983	1,591,983
Improvements Other than Buildings	13,247	13,247	16,792	16,792
Machinery and Equipment	413,511	440,079	523,610	565,733
Total Governmental Cost	<u>\$34,299,825</u>	<u>\$41,712,939</u>	<u>\$47,573,573</u>	<u>\$50,398,787</u>

Source: County Auditor's Office

Miami County, Ohio

2001	2002	2003	2004	2005	2006
\$535,930	\$536,639	\$535,930	\$535,930	\$513,338	\$513,338
8,078,801	8,429,186	8,786,103	153,618	0	0
14,706,663	15,177,226	15,216,215	23,181,386	23,270,679	23,255,954
50,361	50,361	50,361	50,361	41,541	41,541
3,835,379	3,933,726	4,589,924	5,542,334	4,273,024	4,093,094
2,746	2,746	2,746	0	0	0
44,796	44,796	44,796	44,796	44,796	59,521
6,985	6,985	6,985	6,985	0	0
1,553,940	1,629,067	1,827,738	1,837,824	965,405	1,014,357
24,921	24,921	24,921	24,921	24,921	24,921
7,749	818,094	1,198,534	541,639	0	0
7,522,761	7,535,089	7,535,089	7,662,557	7,700,216	7,700,216
3,828	3,828	3,828	20,888	30,948	30,948
5,484,898	5,746,557	5,813,199	6,906,812	6,229,257	6,370,396
27,856	27,856	4,904,735	4,961,951	4,904,735	4,952,876
311,579	311,579	311,579	0	0	0
908,505	1,130,218	1,130,218	1,441,797	1,485,532	2,120,659
117,151	117,151	117,151	117,151	105,694	105,694
3,501,006	3,613,990	3,699,998	3,854,670	3,413,594	3,735,973
0	0	59,245,921	61,023,662	62,509,029	68,126,400
26,600	26,600	26,600	26,600	26,600	26,600
0	0	2,025	0	0	0
1,296,718	1,306,280	1,306,280	1,320,258	1,297,386	1,297,386
34,685	42,126	42,126	44,214	30,992	30,992
1,342,541	1,514,346	1,497,013	1,609,800	1,366,360	1,442,387
0	0	0	0	0	0
22,606	22,606	22,606	0	0	0
1,591,983	1,595,885	1,595,885	1,634,371	1,601,903	1,601,903
16,792	16,792	16,792	16,792	0	0
593,385	647,378	666,068	727,523	370,839	445,539
<u>\$51,651,165</u>	<u>\$54,312,028</u>	<u>\$120,221,366</u>	<u>\$123,288,840</u>	<u>\$120,206,789</u>	<u>\$126,990,695</u>





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
OCTOBER 11, 2007**