



Dave Yost • Auditor of State



**FINANCIAL CONDITION  
MIAMI COUNTY**

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**FINANCIAL CONDITION  
MIAMI COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>	<b>Non-Cash Expenditures</b>
<b>U.S. Department of Agriculture</b>				
<i>Passed through the Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	05-PU-09	10.553	\$5,376	
	05-PU-10		48,896	
Total School Breakfast Program			<u>54,272</u>	
Non-Cash Assistance (Food Distribution)				
National School Lunch Program		10.555		\$29,844
Cash Assistance				
National School Lunch Program	LL-P4-09	10.555	9,578	
	LL-P4-10		85,569	
Total National School Lunch Program			<u>95,147</u>	<u>29,844</u>
Total Child Nutrition Cluster			<u>149,419</u>	<u>29,844</u>
<i>Passed through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
	G-1011-11-5085/G-1011-11-5084	10.561	408,147	
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program, Recovery Act				
			24,975	
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			<u>433,122</u>	
Total U.S. Department of Agriculture			<u>582,541</u>	<u>29,844</u>
<b>U.S. Department of Housing and Urban Development</b>				
<i>Passed through the Ohio Department of Development</i>				
CDBG - State-Administered Small Cities Program Cluster				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
	B-C-09-1BY-1	14.228	7,800	
	B-F-09-1BY-1		36,840	
	B-F-09-1BY-1		81,375	
	B-Z-08-1BY-1		30,795	
	B-Z-08-1BY-1		69,564	
	B-Z-08-1BY-1		172,839	
	B-Z-08-1BY-1		8,680	
	B-Z-08-1BY-1		411,579	
	B-Z-08-1BY-1		205,509	
	B-Z-08-1BY-1		26,253	
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			<u>1,051,234</u>	
ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii, Recovery Act				
	B-R-09-1BY-1	14.255	205,564	
	B-R-09-1BY-2		495,000	
	B-R-09-1BY-3		421,236	
Total ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii, Recovery Act			<u>1,121,800</u>	
Total CDBG - State-Administered Small Cities Program Cluster			<u>2,173,034</u>	
Home Investment Partnerships Program				
	B-C-09-1BY-2	14.239	74,160	
Total U.S. Department of Housing and Urban Development			<u>2,247,194</u>	

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**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>	<b>Non-Cash Expenditures</b>
<b>U.S. Department of Justice</b>				
<i>Passed through the Ohio Department of Public Safety</i>				
Crime Victim Assistance	2010VAGENE120	16.575	18,674	
	2011VAGENE120		62,664	
Total Crime Victim Assistance			<u>81,338</u>	
Bulletproof Vest Partnership Program	2006BUBX06134497	16.607	1,758	
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ States and Territories, Recovery Act	2009-RA-LLE-2113	16.803	13,817	
	2009-RA-B01-2319		35,607	
Total ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Programs/Grants to States and Territories, Recovery Act			<u>49,424</u>	
Total U.S. Department of Justice			<u>132,520</u>	
<b>U.S. Department of Labor</b>				
<i>Passed through Area 7 Workforce Investment Board</i>				
Workforce Investment Act (WIA) Cluster				
WIA - Adult Program	FY09	17.258	94,756	
WIA - Adult Program (Administrative)	FY09		3,418	
WIA - Adult Program	FY10		129,580	
WIA - Adult Program (Administrative)	FY10		5,864	
WIA - Adult Program	FY11		55,816	
ARRA - WIA - Adult Program, Recovery Act	FY10		43,343	
ARRA - WIA - Adult Program (Administrative), Recovery Act	FY10		3,436	
Total WIA - Adult Program			<u>336,213</u>	
WIA - Youth Activities	FY09	17.259	212,130	
WIA - Youth Activities (Administrative)	FY09		1,215	
ARRA - WIA - Youth Activities, Recovery Act	FY10		30,968	
ARRA - WIA - Youth Activities (Administrative), Recovery Act	FY10		430	
Total WIA - Youth Activities			<u>244,743</u>	
WIA - Dislocated Workers	FY09	17.260	115,357	
WIA - Dislocated Workers (Administrative)	FY09		4,183	
WIA - Dislocated Workers	FY10		235,170	
WIA - Dislocated Workers (Administrative)	FY10		8,836	
ARRA - WIA - Dislocated Workers, Recovery Act	FY10		131,845	
ARRA - WIA - Dislocated Workers (Administrative), Recovery Act	FY10		3,178	
Total WIA - Dislocated Workers			<u>498,569</u>	
WIA Dislocated Worker Formula Grants	PY10	17.278	39,404	
	FY11		11,865	
			<u>51,269</u>	
Total Workforce Investment Act (WIA) Cluster			<u>1,130,794</u>	
Total U.S. Department of Labor			<u>1,130,794</u>	
<b>U.S. Department of Transportation</b>				
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction		20.205	38,450	
ARRA - Highway Planning and Construction, Recovery Act			771,478	
Total Highway Planning and Construction			<u>809,928</u>	
<i>Direct Receipt</i>				
Federal Transit Formula Grants	OH90-X648	20.507	227,303	
	OH90-X709		29,297	
	OH90-4648		80,309	
ARRA - Federal Transit Formula Grants, Recovery Act	OH90-X007		337,893	
Total Federal Transit Formula Grants			<u>674,802</u>	
<i>Passed through the Ohio Department of Public Safety</i>				
Alcohol Impaired Driving Countermeasures Incentive Grants I	HVEO-2008-55-00-00-00333-00	20.601	33,053	
Total U.S. Department of Transportation			<u>1,517,783</u>	

**FINANCIAL CONDITION  
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**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>	<b>Non-Cash Expenditures</b>
<b>U.S. Department of Education</b>				
<i>Passed through the Ohio Department of Education</i>				
Rehabilitation Services - Vocational Rehabilitation Grants to States			84.126	39,121
Special Education Cluster (IDEA)				
Special Education Preschool Grants	071142-PG-S1-2010	84.173	11,094	
	071142-PG-S1-2011		1,218	
ARRA - Special Education - Preschool Grants, Recovery Act		84.392	137	
Total Special Education Cluster (IDEA)			<u>12,449</u>	
<i>Passed through the Ohio Department of Health</i>				
Early Intervention Services (IDEA) Cluster				
Special Education - Grants for Infants and Families	55-1-002-1-HG-10	84.181	30,192	
	55-1-002-1-HG-11		24,442	
ARRA - Special Education - Grants for Infants and Families	05510021HA0110	84.393	42,887	
	05510021HA0211		32,953	
Total Early Intervention Services (IDEA) Cluster			<u>130,474</u>	
Total U.S. Department of Education			<u>182,044</u>	
<b>General Service Administration</b>				
<i>Passed through the Ohio Secretary of State</i>				
Help America Vote Act Requirements Payments		90.401	1,475	
Total General Service Administration			<u>1,475</u>	
<b>U.S. Department of Health and Human Services</b>				
<i>Passed through the Ohio Department of Health</i>				
Promoting Safe and Stable Families		93.556	24,617	
<i>Passed through the Ohio Department of Jobs and Family Services</i>				
Promoting Safe and Stable Families	G-1011-11-5085/G-1011-11-5084		80,963	
Total Promoting Safe and Stable Families			<u>105,580</u>	
TANF Cluster				
Temporary Assistance for Needy Families	G-1011-11-5085/G-1011-11-5084	93.558	1,430,141	
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program, Recovery Act		93.714	104,050	
Total TANF Cluster			<u>1,534,191</u>	
Child Support Enforcement	G-1011-11-5085/G-1011-11-5084	93.563	229,008	
ARRA - Child Support Enforcement, Recovery Act			557,752	
Total Child Support Enforcement			<u>786,760</u>	
Child Care and Development Block Grant Cluster				
Child Care and Development Block Grant	G-1011-11-5085/G-1011-11-5084	93.575	6,000	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	G-1011-11-5085/G-1011-11-5084	93.596	73,821	
Total Child Care and Development Block Grant Cluster			<u>79,821</u>	
Stephanie Tubbs Jones Child Welfare Services Program	G-1011-11-5085/G-1011-11-5084	93.645	59,036	
Foster Care Title IV-E	G-1011-11-5085/G-1011-11-5084	93.658	530,134	
ARRA - Foster Care Title IV-E, Recovery Act			38,767	
Total Foster Care Title IV-E			<u>568,901</u>	
Adoption Assistance	G-1011-11-5085/G-1011-11-5084	93.659	324,195	
Social Services Block Grant	G-1011-11-5085/G-1011-11-5084	93.667	377,585	
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant			67,876	
Total Social Services Block Grant			<u>445,461</u>	

**FINANCIAL CONDITION  
MIAMI COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>	<b>Non-Cash Expenditures</b>
<i>Passed through the Ohio Department of Jobs and Family Services</i>				
Child Abuse and Neglect State Grants	G-1011-11-5085/G-1011-11-5084	93.669	1,887	
Chaffee Foster Care Independence Program	G-1011-11-5085/G-1011-11-5084	93.674	38,990	
Medical Assistance Program	G-1011-11-5085/G-1011-11-5084	93.778	353,319	
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program			58,285	
ARRA - Medical Assistance Program, Recovery Act			223,093	
Total Medical Assistance Program			<u>634,697</u>	
Total U.S. Department of Health and Human Services			<u>4,579,519</u>	
<b>U.S. Department of Homeland Security</b>				
<i>Passed through the Ohio Department of Public Safety</i>				
Emergency Management Performance Grants	2008-EM-E8-0002	97.042	128,395	
	2009-EP-E9-0061		52,458	
	2010-EP-00-0003		11,852	
Total Emergency Management Performance Grants			<u>192,705</u>	
Homeland Security Grant Program	2007-GE-T7-0025	97.067	61,630	
	2008-GE-T8-0025		10,000	
Total Homeland Security Grant Program			<u>71,630</u>	
Total U.S. Department of Homeland Security			<u>264,335</u>	
Total Federal Assistance			<u>\$10,638,205</u>	<u>\$29,844</u>

*See accompanying notes to the Federal Awards Expenditures Schedule.*

**FINANCIAL CONDITION  
MIAMI COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B – SUB-RECIPIENTS**

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

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

**NOTE C - CHILD NUTRITION CLUSTER**

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

**NOTE D – FOOD DONATION PROGRAM**

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

**NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

The County has a revolving loan fund (RLF) program to provide low-interest loans to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property.

Activity in the CDBG revolving loan fund during 2010 is as follows:

Beginning loans receivable balance as of January 1, 2010	\$918,001
Loans made	714,687
Loan principal repaid	<u>126,898</u>
Ending loans receivable balance as of December 31, 2010	\$1,505,790
Cash balance on hand in the revolving loan fund as of December 31, 2010	\$97,061
Administrative costs expended during 2010	542

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2010, the County estimates \$51,000 to be uncollectible.

**FINANCIAL CONDITION  
MIAMI COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010**

**NOTE F - MATCHING REQUIREMENTS**

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

**NOTE G – 2009 FEDERAL SCHEDULE ADJUSTMENTS**

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to Miami County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010 ODJFS adjusted some of the County's child care expenditures to align them with available funding sources. ODJFS' adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

<u>Child Care Cluster</u>	<u>CFDA #</u>	<u>Pass through #</u>	<u>2009 Federal Expenditures Reported</u>	<u>July 2010 Adjustment</u>	<u>Adjusted 2009 Federal Expenditures Reported</u>
Child Care Services CCDF	93.596	JFSFCM10-3H70	\$ 520,091	(\$636,161)	
Child Care Services TANF	93.558	JFSFTF10-3V60	2,499,088	211,939	\$2,711,027
Total			<u>\$3,019,179</u>	<u>(\$424,222)</u>	<u>\$2,711,027</u>



# Dave Yost • Auditor of State

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

Miami County Commissioners  
Miami County Auditor  
Miami County Treasurer  
Miami County Safety Building  
201 W. Main Street  
Troy, Ohio 45373

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 22, 2011. Other auditors audited the financial statements of Riverside Training Industries (discretely presented component unit), as described in our opinion of 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 the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

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

### **Compliance and Other Matters**

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

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated August 15, 2011.

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State

June 22, 2011



# Dave Yost • Auditor of State

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

Miami County Commissioners  
Miami County Auditor  
Miami County Treasurer  
Miami County Safety Building  
201 W. Main Street  
Troy, Ohio 45373

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

### Compliance

We have audited the compliance of Miami County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Miami County's major federal programs for the year ended December 31, 2010. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Miami County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2010. However the results of our auditing procedures disclosed instances of noncompliance with those requirements that, while not affecting our opinion on compliance OMB Circular A-133 requires us to report. The accompanying schedule of findings lists these instances as Findings 2010-001 and 2010-002.

### **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, to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, we cannot assure we have identified all deficiencies, significant deficiencies, or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2010-002 and 2010-003 to be material weaknesses.

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

### **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 (the County) as of and for the year ended December 31, 2010, and have issued our report thereon dated June 22, 2011, except for our opinion on the federal awards expenditure schedule, for which the date is August 15, 2011. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Financial Condition  
Miami County  
Independent Accountants' Report On Compliance With Requirements  
Applicable To Each Major Federal Program And On Internal Control  
Over Compliance Required By OMB Circular A-133  
Page 3

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

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

**Dave Yost**  
Auditor of State

August 15, 2011

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**FINANCIAL CONDITION  
MIAMI COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2010**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	<p>CDBG – State-Administered Small Cities Program Cluster: CFDA#14.228 – Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii CFDA#14.255 – ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii – (Recovery Act Funded )</p> <p>CFDA# 20.205 - Highway Planning and Construction</p> <p>Workforce Investment Act (WIA) Cluster: CFDA #17.258 – Adult Program CFDA #17.259 – Youth Activities CFDA #17.260 – Dislocated Workers</p>

<b>(d)(1)(vii)</b>	<b>Major Programs (list) (Continued):</b>	<p>Workforce Investment Act (WIA) Cluster (continued):          CFDA #17.258 – ARRA-Adult Program, Recovery Act          CFDA #17.259 – ARRA-Youth Activities, Recovery Act          CFDA #17.260 – ARRA=Dislocated Workers, Recovery Act          CFDA#17.278 – WIA Dislocated Worker Formula Grants</p> <p>Federal Transit Formula Grants:          CFDA #20.507 – Federal Transit Formula Grants          CFDA #20.507 – ARRA – Federal Transit Formula Grants, Recovery Act</p> <p>CFDA #93.778 – Medical Assistance Program          CFDA #93.778 – ARRA-Medical Assistance Program, Recovery Act</p> <p>CFDA #93.667 – Social Services Block Grant</p> <p>TANF Cluster:          CFDA #93.558 – Temporary Assistance for Needy Families          CFDA#93.714 – ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF), Recovery Act</p> <p>CFDA #93.563 – Child Support Enforcement          CFDA #93.563 – ARRA - Child Support Enforcement, Recovery Act</p> <p>Early Intervention Services (IDEA) Cluster          CFDA #84.181 - Special Education - Grants for Infants and Families          CFDA #84.393 – ARRA - Special Education - Grants for Infants and Families</p>
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	<p>Type A: &gt; \$ 320,041          Type B: all others</p>
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

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

None

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

<b>Finding Number</b>	2010-001
<b>CFDA Title and Number</b>	Workforce Investment Act (WIA) Cluster: CFDA #17.258 – Adult Program CFDA #17.259 – Youth Activities CFDA #17.260 – Dislocated Workers CFDA #17.258 – ARRA Adult Program, Recovery Act CFDA #17.259 – ARRA Youth Activities, Recovery Act CFDA #17.260 – ARRA Dislocated Workers, Recovery Act CFDA#17.278 – WIA Dislocated Worker Formula Grants
<b>Federal Award Number / Year</b>	2009,2010,2011
<b>Federal Agency</b>	United States Department of Labor
<b>Pass-Through Agency</b>	Area 7 Workforce Investment Board

**NONCOMPLIANCE**

**Ohio Admin. Code Section 5101:9-7-04(B)(1)** states requests for cash draws may be submitted weekly and processed by Ohio Department of Jobs and Family Services in six working days. In accordance with the Cash Management Improvement Act and 29 C.F.R. 97 section 20, cash drawn in advance must be limited to the minimum amount needed for actual, immediate requirements. The Workforce Investment Act (WIA) area shall have cash management procedures in place to ensure the time elapsing between the receipt of funds and the disbursement of funds does not exceed a ten day average on a monthly basis for all federal and state operating allocations. The local area shall monitor the cash management practices of the workforce development agencies to ensure they conform to the same standards.

In 2010, there were four instances noted in which WIA program funds were received, and monies in the amount of \$210,428 were not disbursed within the ten days as required. The average number of days for disbursement for these program funds was 22 days.

The Jobs and Family Services Department should implement procedures over the cash management function to better monitor the timeliness of the program disbursements to meet this requirement.

**Official's Response:**

See page 18 for Corrective Action Plan.

<b>Finding Number</b>	2010-002
<b>CFDA Title and Number</b>	CFDA #93.778 – Medical Assistance Program CFDA #93.778 – ARRA Medical Assistance Program, Recovery Act
<b>Federal Award Number / Year</b>	G-1011-11-5085/G-1011-11-5084
<b>Federal Agency</b>	United States Department of Health and Human Services
<b>Pass-Through Agency</b>	Ohio Department of Developmental Disabilities

**NONCOMPLIANCE AND MATERIAL WEAKNESS**

**Office of Management and Budget (OMB) Circular A-133 Subpart C, §\_\_.310(b) Schedule of Expenditures of Federal Awards**, states that the auditee shall prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- a. List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- b. For Federal awards received as a sub-recipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- c. Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- d. Include notes that describe the significant accounting policies used in preparing the schedule.
- e. To the extent practical, pass-through entities should identify in the schedule the total amount provided to sub-recipients from each Federal program.
- f. Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule.

The County has the ultimate responsibility for ensuring proper posting and expenditure of all federal dollars to the Federal Awards Expenditures Schedule. The County recorded expenditures on its Federal Awards Expenditures Schedule, which was presented on the cash basis of accounting, had the following errors:

- Federal Expenditures for the Medicaid grant passed through the Ohio Department of Developmental Disabilities were overstated by \$1,986,497. In addition several other grants had insignificant variances between reported federal expenditures and actual federal expenditures.

To reduce the risk of inaccurate reporting of federal expenditures and noncompliance with OMB Circular A-133, Subpart C, §\_\_.310(b), due care should be taken in the preparation of the Federal Awards Expenditures Schedule. The Schedule should be reviewed after preparation and tied to the County's appropriate supporting documentation for accuracy.

**Official's Response:**

See page 18 for Corrective Action Plan.

<b>Finding Number</b>	2010-003
<b>CFDA Title and Number</b>	Federal Transit Formula Grants: CFDA #20.507 – Federal Transit Formula Grants CFDA #20.507 – ARRA – Federal Transit Formula Grants, Recovery Act
<b>Federal Award Number / Year</b>	OH90-X648 OH90-X709 OH90-4648 OH90-X007
<b>Federal Agency</b>	United States Department of Transportation
<b>Pass-Through Agency</b>	N/A – Direct Receipt

**MATERIAL WEAKNESS**

Miami County received federal transit formula grant funds in 2010 for operating and capital purposes related to the County's transit program. Under program guidelines, Quarterly Narrative Reports are required to be filed with the Federal Transit Administration.

The Federal Transit Administration TEAM instruction form states in part:

- **Federal Cash Receipts** - Enter the cumulative amount of actual cash received from FTA for this grant as of the reporting period end date. Report this amount on a cash basis.
- **Federal Cash Disbursements** - The cumulative amount of Federal funds disbursed as of the reporting period end date. Disbursements are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses charged to the grant, and the amount of payments made to sub-recipients and contractors. Report this amount on a cash basis.

The County submitted "Quarterly Narrative Reports" to the Federal Transit Administration for each of the grants that were in effect during 2010. The County failed to report expenditure and receipt data in accordance with the instructions noted above for all submissions during 2010. Rather than reporting the expenditures and receipts on a cash basis in the correct period; the activity was reported in the quarter in which a cash draw was being made on the grant. This resulted in the County submitting inaccurate reports to the FTA during 2010 due to timing differences. All reports are on a cash basis and correct information will be reported when the grant is closed with the final quarterly report.

The County should implement procedures to verify that all financial activity is properly reported within the correct period according to the instructions noted above.

**Official's Response:**

See page 18 for Corrective Action Plan.

**FINANCIAL CONDITION  
MIAMI COUNTY**

**CORRECTIVE ACTION PLAN  
OMB CIRCULAR A – 133  
DECEMBER 31, 2010**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2010-001	The Miami County JFS diligently tries to exercise appropriate cash management principles. However, the issue that is cited is out of our control as Area 7 disburses WIA funding in excess of the amounts requested.	9/30/2011	Carol Morgan, Director Miami County Department of Job and Family Services
2010-002	The Department of Developmental Disabilities will be more cognizant of the specific requirements in the future and strive to not report on programs that are not required on the Schedule of Federal Awards Expenditures.	9/30/2011	Julie Campbell St. Finance Analyst Miami County Board of Developmental Disabilities
2010-003	The Transit Authority has implemented the standards for reporting starting in the second quarter of 2011.	6/30/2011	Regan Conrad Director Miami County Transit Authority

**FINANCIAL CONDITION  
MIAMI COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2010**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain</b>
2009-001	Material Weakness -Financial Statement Adjustments	Yes	
2009-002	Ohio Admin. Code Section 5101:9-7-04(B)(1) – Failure to disburse WIA program funds within ten days.	No	Reissued as Finding 2010-001
2009-003	Ohio Department of Developmental Disabilities Title XX Contract, Section 9 – Failure to prepare or submit the cost finding worksheet for 3 quarters	Yes	

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**2010**  
**Comprehensive Annual Financial**  
**Report**

Year Ended December 31, 2010



**MIAMI COUNTY, OHIO**



**MIAMI COUNTY, OHIO**

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2010

*Matthew W. Gearhardt*  
*County Auditor*

*Prepared by the*  
*Miami County Auditor's Office*

*MIAMI COUNTY, OHIO*

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# INTRODUCTORY





**Matthew W. Gearhardt**

**Miami County Auditor**

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

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June 22, 2011

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, 2010 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, 2010***

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

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

Miami County participates in two jointly governed organizations, the Tri-County Board of Recovery 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 do not extend beyond making the appointments. The Board of County Commissioners appoints a voting majority of the Troy-Miami County Public Library Board and the Miami County Visitors and Convention Bureau. In addition, the Courts and Board of County Commissioners appoint a majority of the board of the Miami Metropolitan Housing Authority, but the County is not financially accountable for these organizations.

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

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

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

#### **County Organization and Services:**

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

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2010***

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Miami County is located in the west central part of the state, approximately 70 miles north of Cincinnati and 70 miles west of Columbus. Its 428.48 square mile area serves a residential population estimated at 102,506 (2010 U.S. Bureau of Census) and is classified as the 27th largest populated county in the state. The County includes 12 townships, 9 villages and 3 cities, with the City of Troy serving as the county seat. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four year terms. The Board of County Commissioners serves as the taxing authority, the contracting body and the chief administrator of public services for the County. The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years as well as a triennial update every third year between reappraisals. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school and library districts, special districts and County agencies. As chief fiscal officer, the County Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County. In addition, the Auditor is also the central disbursing agent, who by the issuance of County warrants distributes funds to creditors in payment of liabilities incurred by the County. The Auditor is also responsible for the County payroll and has other statutory accounting responsibilities. He is, by state law, secretary of the County Board of Revision and the County Budget Commission and the administrator and supervisor of the County Data Processing Board.

The County Treasurer is also elected to a four year term and is the custodian of all County funds. The Treasurer is responsible for collecting all tax monies, applying payments to the appropriate tax accounts and investing all available idle County funds as specified by Ohio law. The Treasurer is the distributing agent for expenditures authorized by the Board of County Commissioners upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the County Auditor. The Treasurer is a member of the County Board of Revision and the County Budget Commission. The Budget Commission plays an important part in the financial administration of the County government, as well as, all political subdivisions throughout the County.

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

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2010***

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#### **Economic Outlook**

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

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

The 2010 Census sets the population of Miami County at 102,506. Based upon the 2010 Census figure, there has been approximately a 3.5% increase in population over the period 2000 to 2010.

The average 2010 unemployment rate for Miami County decreased to 9.6% (2010) from 11.7% (2009). Compared with a 9.2% rate for the State of Ohio and the 9.4% for the nation. Historically, Miami County has experienced a lower unemployment rate than that of the state or the nation.

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

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

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

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2010***

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

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

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

Plastic Recycling Technology, Inc. (PRT) a growing national and international plastics recycler, under Kriegel Holdings Inc., purchased the vacant and former Copperweld Building in Piqua in November 2008 and then announced the future opening of a plastic recycling facility at the site. The plant opened in the second quarter of 2009, initially employing 50 employees with intentions of adding an additional 25 employees over the next three years. The site's 500,000 square feet of warehouse space, location next to Interstate 75 and rail lines were cited as factors in the purchase of the property.

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

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

Upper Valley Medical Center has begun a multi-million dollar expansion project of the Cancer Care Center. Phase I of the expansion began in July 2010 with the remodeling of the center's lower level space to accommodate a second linear accelerator for cancer radiation therapy treatment. The accelerator arrived in February 2011, and is now in use. The second phase will involve the center's expansion to the hospital's main level. A new Cancer Care Center entrance will take clients and their families into a new waiting room, library, multi-use therapy room and infusion center with 10 private rooms.

Clopay Building Products announced in June 2009 that it will consolidate operations at two production facilities into its manufacturing plant located in Troy, OH. Clopay is North America's largest manufacturer and marketer of residential and commercial garage doors. All of the operations conducted in the Baldwin, Wisconsin plant and substantially all of the operations conducted at the Russia facility will be relocated to Troy, Ohio, and the Baldwin facility will be closed. Company officials believe that consolidation will be completed in early 2011.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2010***

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#### **Major Initiatives**

##### **Present:**

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

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

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

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

Eldean Road/CSX Spur – The Miami Valley Regional Planning Commission has notified the Miami County Engineer's Office that \$1,984,400 in Federal STP Funding has been approved for the MIA – CR33 – 3.23 (Eldean Road/CSX Spur) railroad overpass reconstruction project. The total cost for the improvement is currently estimated at \$3,290,500 including construction, right-of-way, utility relocation, plan preparation and construction engineering. Current plans call for elimination of the existing substandard bridge overhead clearance of 9'-8" which is hit on average of 2-3 times per year. The Engineer's Office is currently awaiting the results of a preliminary engineering study to determine if an at-grade crossing will be created or whether the existing road will be lowered to provide more clearance under the bridge. Additionally, Eldean Road will be widened from two to three lanes from County Road 25-A west approximately 0.33 miles. The traffic signal at the Eldean/County Road 25-A intersection will be upgraded as well. Construction is slated for 2014, with engineering slated to commence in 2011.

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

During 2009, the Miami County Communications Center (MCCC) entered the final stages of replacing/upgrading our 9-1-1 (call processing) Customer Premise Equipment (CPE) system. The new CPE system allows the MCCC to provide enhanced wireless 9-1-1 services in Miami County while providing the most up-to-date compatible, robust and reliable "mission critical" 9-1-1 call processing system. All costs incurred in the upgrading of the 9-1-1 system at the MCCC are recoverable through the Ohio Wireless 9-1-1 Government Assistance Fund.

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

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2010***

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

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

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

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

#### The Miami County Geographic Information System (MCGIS)

The MCGIS is a multi-layered computerized mapping system. Cadastral maps (also referred to by a variety of names including assessment, appraisal, property, real estate and tax maps) show the boundaries of the 49,981 parcels of land in Miami County. In addition, the maps display the size and location of each parcel relative to other properties, streams, roads and other major physical and cultural features. The MCGIS is used in conjunction with the Auditor's existing computer assisted mass appraisal system (CAMA) to improve the quality and accuracy of the property tax assessments, which are related to the market value appraisals and the Current Agricultural Use Valuation program. The MCGIS will be a major tool for Miami County's 2013 reappraisal; will give appraisers a better view of properties with overlaid cadastral maps showing property boundaries on the orthophotos.

Currently, the County Engineer's Tax Map Office and the Auditor's Office use the digital orthophotography, cadastral mapping, and LIDAR contours in the MCGIS on a daily basis. During 2007, the Auditor's Office received the updated soil survey of Miami County from the United States Department of Agriculture (USDA). This delivery represents the first time the soil survey was in a digital format. The new digital soil layer was added to the MCGIS. In 2011 a layer containing the recently updated FEMA flood plain maps were also added. FEMA worked to update this layer based upon Miami County's latest LIDAR contours.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2010***

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In 2011 the County Auditor will partner with the Ohio Geographically Referenced Information Program (OGRIP) to update the County-wide Digital Orthophotography. New digital orthophotography will be taken in the spring of 2011 with delivery of the new photos in the fall of 2011. Also in 2011 the County Auditor will commence a project utilizing the Pictometry information system. This system will aid the County Auditor in the upcoming 2013 countywide reappraisal. Pictometry's abilities will aid in improving both the quality and accuracy of the new reappraisal values.

#### **Future:**

##### Miami County Sanitary Engineer

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

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

##### Miami County Engineer

MIA-CR25A-18.31 – The project consists of the reconstruction and widening of County Road 25A from Country Club Road to Looney Road. This is a joint project with the City of Piqua and the estimated cost is \$3,300,000. Bid date is expected to be in the first quarter of 2013.

#### **American Recovery and Reinvestment Act**

The passage of the American Recovery and Reinvestment Act (ARRA) of 2009 has provided Miami County with an influx of additional revenue for both current and future projects, and for the purchase of equipment. The Miami County Transit Department received funding for the purchase of 6 new light narrow body transit vehicles and a new computer system. Funding was also received for the construction of a new garage that will also house the Transit Department. The Miami County Transit Department has to date received \$790,630 in Federal Stimulus money.

**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2010***

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The Miami County Sanitary Engineering Department has received ARRA funds for three projects that are currently underway. These are the County Rd 25A Sanitary Sewer Phase III, the Hilltop Combined Sewer Separation and the Fletcher Sewer projects. These three projects could receive a combined total of \$3,788,793 in Federal Stimulus funds. The Miami County Sanitary Engineering Department has received \$3,786,606 to date. The Economic and Community Development Department has received a Small Cities Community Development Grant funded with ARRA funds to further offset the cost of these sewer projects. Additional funding amounts for the three projects could be up to \$1,290,000.

The Miami County Engineer's Office was awarded \$1,340,713 for the Washington Road Berm Stabilization project. This project was completed in 2010 at a cost of \$771,477.

Miami County has also received around \$2,977,000 for various social service programs that are administered through the Miami County Job & Family Services, the Family and Children First Council, the Tri-County Board of Recovery and Mental Health Services and the Miami County Department of Developmental Disabilities (Riverside).

As of June 2011, the total amount of ARRA revenue is \$9,570,690. This amount includes revenue received by Miami County as well as payments made on behalf of Miami County.

**Bridge**

Future major bridge improvement projects include the following:

<u>Project Name</u>	<u>Project Type</u>	<u>Estimated Cost</u>	<u>Estimated Completion Date</u>
Rugged Hill Rd. Bridge No. 0.05	Bridge Replacement	\$1,003,000	September 2011
Adams Street Bridge, Troy	Bridge Replacement	6,945,000	November 2012
Covington-Gettysburg Road	Bridge Replacement	1,041,000	December 2013

**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**

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***Letter of Transmittal  
For the Year Ended December 31, 2010***

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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               |

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2010***

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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.

#### **Other Information**

##### **Independent Audit:**

Included in this report is an unqualified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the basic financial statements for the year ended December 31, 2010, by Auditor of State, Dave Yost. 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, 2009. 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 nineteen consecutive years (fiscal years ended 1991 - 2009). 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.

**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2010***

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**Acknowledgments:**

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

I would also like to extend recognition to the staff of the Accounting Department, Jody Collins, Jill Brown, Jill Meyer, Charlotte North, Vicki Purk, Jennifer Rehmert, Missy Rougier, Angie Seagraves and Beth Wheelock for their continued daily efforts throughout the year. In addition, I wish to thank the remaining staff of the County Auditor's Office for their contributions to the on-going operation of the office.

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

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

Respectfully,



Matthew W. Gearhardt  
Miami County Auditor

**MIAMI COUNTY, OHIO**

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***List of Elected Officials  
For the Year Ended December 31, 2010***

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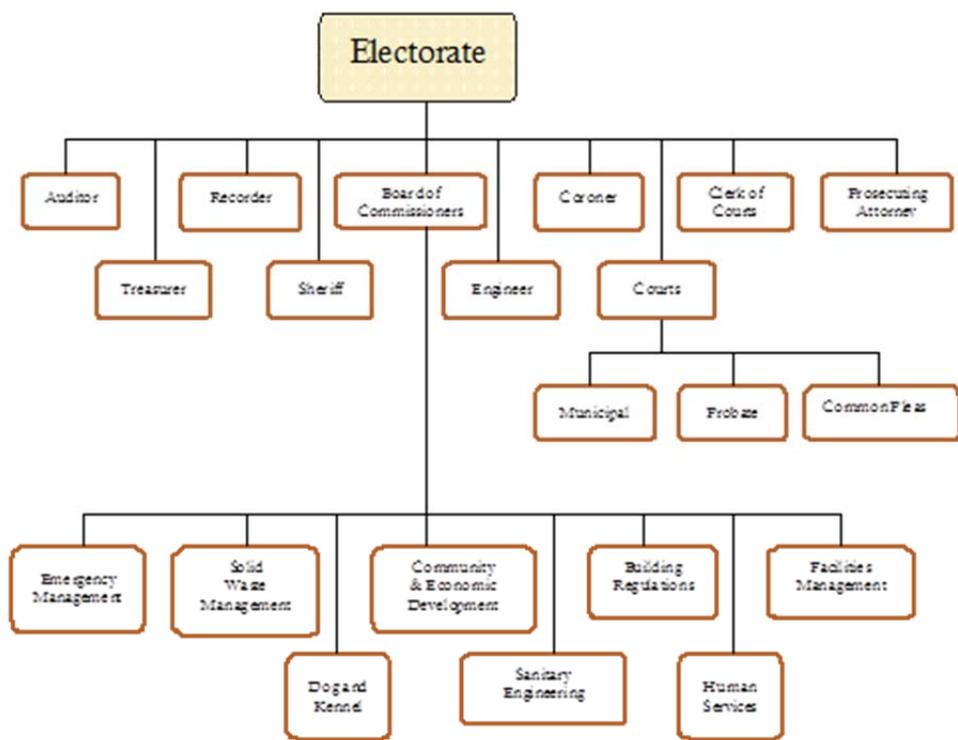
<b>NAME</b>	<b>OFFICE</b>	<b>TERM</b>
<b>BOARD OF COUNTY COMMISSIONERS</b>		
John O'Brien	President	01/01/07 - 12/31/14
Ron Widener	Commissioner	01/03/01 - 01/02/13
John F. Evans	Commissioner	12/01/03 - 01/01/13
 <b>OTHER ELECTED OFFICIALS</b>		
Matthew W. Gearhardt	Auditor	05/01/09 - 03/13/15
Patricia Quillen	Treasurer	08/20/09 - 09/06/13
Douglas L. Christian	Engineer	02/05/79 - 01/04/13
Jan A. Mottinger	Clerk of Courts	01/01/77 - 01/04/13
John Alexander	Recorder	01/22/07 - 01/04/13
Charles A. Cox, Jr.	Sheriff	01/01/89 - 01/04/13
Gary A. Nasal	Prosecutor	01/30/95 - 01/04/13
Bruce O. Nordquist, M.D.	Coroner	01/05/09 - 01/05/13
 <b>COMMON PLEAS COURT</b>		
Honorable Jeffrey M. Welbaum	Judge	01/01/95 - 08/31/10
Honorable Christopher M. Gee	Judge	12/06/10 - 12/31/13
Honorable Robert J. Lindeman	Administrative Judge	02/01/91 - 02/08/15
Probate Division:		
Honorable W. McGregor Dixon	Judge	02/09/09 - 02/08/15
 <b>COUNTY MUNICIPAL COURT</b>		
Honorable Elizabeth S. Gutmann	Administrative Judge	01/01/00 - 12/31/11
Honorable A. Melvin Kemmer	Judge	01/01/04 - 12/31/15

**MIAMI COUNTY, OHIO**

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**County Organizational Chart  
For the Year Ended December 31, 2010**

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**County Boards and Committees**

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- |                               |                                     |                                |
|-------------------------------|-------------------------------------|--------------------------------|
| Data Processing Board         | Investment Advisory Committee       | Microfilming Board             |
| Board of Revision             | Alcohol, Drug Addition and          | Planning Commission            |
| Board of Zoning Appeals       | Mental Health Services Board        | Record Commission              |
| Children's Services Board     | Board of Developmental Disabilities | 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*

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

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Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

Miami County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2009

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.



President

Executive Director



# FINANCIAL







# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

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

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

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, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Riverside Training Industries, Inc., which represent 100 percent of assets, net assets, and revenues for the discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for Riverside Training Industries, Inc. on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, Motor Vehicle and Gasoline Tax Fund, Job and Family Services Fund, Board of Developmental Disabilities Fund, and Community Development Block Grant Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2011, 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.

Accounting principles generally accepted in the United States of America require this presentation to include Management's discussion and analysis as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. 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 section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



**Dave Yost**  
Auditor of State

June 22, 2011

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, 2010. 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 2010 are as follows:**

- ❑ In total, net assets increased \$5,993,144. Net assets of governmental activities decreased \$15,801, which represents a .01% decrease from 2009. Net assets of business-type activities increased \$6,008,945, or 67.0% from 2009.
- ❑ General revenues accounted for \$31.4 million in revenue or 36.5% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$54.6 million or 63.5% of total revenues of \$86.0 million.
- ❑ The County had \$70.5 million in expenses related to governmental activities; only \$39.1 million of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$23.6 million in revenues and other financing sources and \$22.8 million in expenditures and other financing uses. The general fund's fund balance increased \$.8 million to a balance of \$12.2 million.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

These statements are as follows:

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

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

***Government-wide Statements***

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

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

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

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

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

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

***Fund Financial Statements***

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

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

**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2010***

***Unaudited***

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

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

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

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

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

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**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2010***

***Unaudited***

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

The table below provides a comparison of 2010 to 2009 for both the Governmental and Business-Type Activities.

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Current and other assets	\$68,045,870	\$73,773,740	\$3,078,336	\$2,740,968	\$71,124,206	\$76,514,708
Capital assets, net	89,463,853	85,227,174	25,492,413	19,253,363	114,956,266	104,480,537
Total assets	157,509,723	159,000,914	28,570,749	21,994,331	186,080,472	180,995,245
Long-term debt outstanding	19,840,287	16,355,577	11,851,160	11,113,141	31,691,447	27,468,718
Other liabilities	15,243,491	20,203,591	1,747,907	1,918,453	16,991,398	22,122,044
Total liabilities	35,083,778	36,559,168	13,599,067	13,031,594	48,682,845	49,590,762
Net assets						
Invested in capital assets, net of related debt	80,495,795	75,816,438	12,746,045	7,277,791	93,241,840	83,094,229
Restricted	27,924,768	28,447,736	0	0	27,924,768	28,447,736
Unrestricted	14,005,382	18,177,572	2,225,637	1,684,946	16,231,019	19,862,518
Total net assets	\$122,425,945	\$122,441,746	\$14,971,682	\$8,962,737	\$137,397,627	\$131,404,483

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**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2010**

**Unaudited**

**Changes in Net Assets** – The following table shows the changes in net assets for the fiscal years 2010 and 2009:

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues						
Program Revenues:						
Charges for Services and Sales	\$17,641,367	\$15,046,564	\$9,174,133	\$8,416,475	\$26,815,500	\$23,463,039
Operating Grants and Contributions	15,142,033	21,544,583	2,000	0	15,144,033	21,544,583
Capital Grants and Contributions	6,327,060	9,717,152	6,312,162	954,448	12,639,222	10,671,600
Total Program Revenues	<u>39,110,460</u>	<u>46,308,299</u>	<u>15,488,295</u>	<u>9,370,923</u>	<u>54,598,755</u>	<u>55,679,222</u>
General Revenues:						
Property Taxes	11,660,153	11,543,867	0	0	11,660,153	11,543,867
Sales Taxes	13,068,296	10,212,579	0	0	13,068,296	10,212,579
Intergovernmental, Unrestricted	5,582,505	5,566,441	0	0	5,582,505	5,566,441
Investment Earnings	399,929	1,050,564	0	0	399,929	1,050,564
Miscellaneous	657,784	716,033	0	0	657,784	716,033
Total General Revenues	<u>31,368,667</u>	<u>29,089,484</u>	<u>0</u>	<u>0</u>	<u>31,368,667</u>	<u>29,089,484</u>
Total Revenues	<u>70,479,127</u>	<u>75,397,783</u>	<u>15,488,295</u>	<u>9,370,923</u>	<u>85,967,422</u>	<u>84,768,706</u>
Program Expenses:						
Public Safety	18,139,014	19,547,540	0	0	18,139,014	19,547,540
Health	14,011,503	14,234,058	0	0	14,011,503	14,234,058
Human Services	12,761,984	14,987,085	0	0	12,761,984	14,987,085
Conservation and Recreation	538,551	602,603	0	0	538,551	602,603
Public Works	11,840,755	10,809,904	0	0	11,840,755	10,809,904
General Government	12,851,916	15,246,637	0	0	12,851,916	15,246,637
Interest and Fiscal Charges	351,205	250,342	0	0	351,205	250,342
Business Type Activities:						
Water	0	0	1,465,738	1,469,710	1,465,738	1,469,710
Sewer	0	0	2,463,509	2,282,710	2,463,509	2,282,710
Transfer Station	0	0	5,140,902	4,482,949	5,140,902	4,482,949
Sheriff Police Rotary	0	0	409,201	419,668	409,201	419,668
Total Expenses	<u>70,494,928</u>	<u>75,678,169</u>	<u>9,479,350</u>	<u>8,655,037</u>	<u>79,974,278</u>	<u>84,333,206</u>
Total Change in Net Assets	<u>(15,801)</u>	<u>(280,386)</u>	<u>6,008,945</u>	<u>715,886</u>	<u>5,993,144</u>	<u>435,500</u>
Beginning Net Assets	<u>122,441,746</u>	<u>122,722,132</u>	<u>8,962,737</u>	<u>8,246,851</u>	<u>131,404,483</u>	<u>130,968,983</u>
Ending Net Assets	<u>\$122,425,945</u>	<u>\$122,441,746</u>	<u>\$14,971,682</u>	<u>\$8,962,737</u>	<u>\$137,397,627</u>	<u>\$131,404,483</u>

**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2010**

**Unaudited**

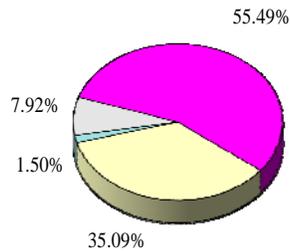
**Governmental Activities**

Net assets of the County's governmental activities decreased by \$15,801. Despite the increase in sales tax revenue as a result of the .25% increase in October 2009 revenue was still down compared with 2009 due mainly to a reduction in operating grants. Decreased investment earnings resulting in lower returns and lower invested balances also contributed to the decrease.

Tax revenue accounts for \$24,728,449 of the \$70,479,127 in total revenues for governmental activities. Property tax accounted for \$11,660,153, or approximately 47.2% of total tax revenue.

The County's net charges to users of governmental services totaled \$31,384,468. This amount was subsidized by the County's general revenues of \$31,368,667.

Revenue Sources	2010	Percent of Total
Intergovernmental, Unrestricted	\$5,582,505	7.92%
Program Revenues	39,110,460	55.49%
General Tax Revenues	24,728,449	35.09%
General Other	1,057,713	1.50%
<b>Total Revenue</b>	<b>\$70,479,127</b>	<b>100.00%</b>



**Business-Type Activities**

Net assets of the business-type activities increased by \$6,008,945. This amount is primarily attributable to a large increase in capital assets in the Sewer Fund. These programs had revenues of \$15,488,295 and expenses of \$9,479,350 for fiscal year 2010. 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 \$41,545,649, which is an increase from last year's total of \$38,340,693. 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, 2010 and 2009.

	Fund Balance December 31, 2010	Fund Balance December 31, 2009	Increase (Decrease)
General	\$12,216,697	\$11,405,892	\$810,805
Motor Vehicle and Gasoline Tax	3,838,345	4,069,662	(231,317)
Job and Family Services	1,168,230	1,367,506	(199,276)
Board of Developmental Disabilities	7,001,059	7,042,326	(41,267)
Community Development Block Grant	158,937	119,802	39,135
Other Governmental	17,162,381	14,335,505	2,826,876
<b>Total</b>	<b>\$41,545,649</b>	<b>\$38,340,693</b>	<b>\$3,204,956</b>

**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2010***

***Unaudited***

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*General Fund* – The County's General Fund revenues exceeded the fund's expenditures by \$1,133,834. The General Fund's balance increased (overall) by \$810,805. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2010	2009	Increase
	Revenues	Revenues	(Decrease)
Taxes	\$14,755,444	\$12,476,013	\$2,279,431
Intergovernmental Revenues	3,100,236	3,008,200	92,036
Charges for Services	2,856,124	3,870,760	(1,014,636)
Licenses and Permits	816,798	618,083	198,715
Investment Earnings	570,140	1,072,268	(502,128)
Fines and Forfeitures	1,133,017	1,277,378	(144,361)
All Other Revenue	404,037	314,427	89,610
Total	<u>\$23,635,796</u>	<u>\$22,637,129</u>	<u>\$998,667</u>

Revenues increased 4.4% when compared with 2009. Increases are due to additional sales tax revenue. Investment earnings decreased due to smaller investment balances coupled with lower rates of return. The decrease in charges for services is primarily due to the closure of the Incarceration Facility in 2009.

	2010	2009	Increase
	Expenditures	Expenditures	(Decrease)
Public Safety	\$8,760,678	\$11,323,933	(\$2,563,255)
Health	162,599	97,420	65,179
Human Services	2,229,729	2,159,341	70,388
Conservation and Recreation	415,757	480,205	(64,448)
Public Works	235,246	351,812	(116,566)
General Government	10,681,105	11,525,952	(844,847)
Debt Service:			
Principal Retirement	16,636	20,080	(3,444)
Interest and Fiscal Charges	212	447	(235)
Total	<u>\$22,501,962</u>	<u>\$25,959,190</u>	<u>(\$3,457,228)</u>

Expenditures decreased 13.3% under 2009. Public safety and general government functions accounted for the majority of the decrease. The Incarceration Facility closed in December, 2009, therefore reducing the expense of maintaining the facility. General government decreases are largely due to attrition and imposed expenditure restraints.

*Motor Vehicle and Gasoline Tax Fund* – Revenues did not significantly increase over 2009 while expenditures increased by 8.9%. The increase in expenditures is mainly due to increases relating to road resurfacing and marking. The purchase of equipment also attributed to the increase in expenses.

**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2010***

***Unaudited***

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*Job and Family Services Fund* – Revenues and expenditures decreased by 26.1% and 21% respectively in 2010 when comparing to 2009. Overall the fund balance decreased by \$199,276 on revenues of \$4.5 million and expenditures of \$4.7 million. The decrease in revenues was primarily a result of overall funding cuts by the State.

*Board of Developmental Disabilities Fund* – Neither revenues, nor expenditures change significantly over 2009. The fund balance decreased by \$41,267 in 2010. The expenditure increase was primarily due to vehicle purchases.

*Community Development Block Grant Fund* – Revenues increased by 263% over 2009 while expenditures increased by 186%. Both increases are the result of additional grant monies received and expended in 2010 for community development programs funded through the Neighborhood Stabilization Program grant. American Recovery & Reinvestment Act (ARRA) funds were also received for projects in Fletcher, and the N. County Rd 25A and Hilltop subdivision projects. The fund balance increased by \$39,135 in 2010.

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 2010 the County amended its General Fund budget several times, none significant.

For the General Fund, budget basis revenue of \$23.1 million did not change when compared to the original budget estimates. The General Fund had an adequate fund balance to cover expenditures.

The variances between the final budget and the actual revenues are solely the result of the County Auditor's decision to conservatively estimate revenues. It is not the practice of the County or the Budget Commission to revise estimated revenues at year-end to bring the budget in line with actual resources. The largest variances between the final budget and actual expenditures were \$801,053 in Public Safety, \$405,345 in Health, and \$1.5 million in General Government. The increase in both Public Safety and General Government are due to imposed expenditure restraints. The increase in Health is due to lower than anticipated expenses.

**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2010**

**Unaudited**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of fiscal 2010 the County had \$114,956,266 net of accumulated depreciation invested in capital assets for its governmental and business-type activities. Of this total, \$89,463,853 was related to governmental activities and \$25,492,413 to the business-type activities.

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

Acquisitions in the business-type activities amounted to \$7,005,205. The Sewer Fund accounted for \$6.9 million of the acquisitions with additional OWDA and ARRA projects.

The following table summarizes the County's capital assets as of December 31, 2010 and December 31, 2009:

	Governmental Activities		Increase (Decrease)
	2010	2009	
Land	\$5,517,735	\$5,517,735	\$0
Total Non-Depreciable Capital Assets	5,517,735	5,517,735	0
Buildings	42,779,160	38,748,677	4,030,483
Improvements Other Than Buildings	303,480	303,480	0
Machinery and Equipment	20,024,986	19,250,057	774,929
Infrastructure	75,553,036	73,517,878	2,035,158
Less: Accumulated Depreciation	(54,714,544)	(52,110,653)	(2,603,891)
Total Depreciable Capital Assets	83,946,118	79,709,439	4,236,679
Totals	<u>\$89,463,853</u>	<u>\$85,227,174</u>	<u>\$4,236,679</u>

	Business-Type Activities		Increase (Decrease)
	2010	2009	
Land	\$90,000	\$90,000	\$0
Total Non-Depreciable Capital Assets	90,000	90,000	0
Buildings	3,686,711	3,686,711	0
Improvements Other Than Buildings	27,841,027	20,988,704	6,852,323
Machinery and Equipment	1,578,509	1,529,232	49,277
Less: Accumulated Depreciation	(7,703,834)	(7,041,284)	(662,550)
Total Non-Depreciable Capital Assets	25,402,413	19,163,363	6,239,050
Totals	<u>\$25,492,413</u>	<u>\$19,253,363</u>	<u>\$6,239,050</u>

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

**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2010***

***Unaudited***

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**Debt**

At December 31, 2010, the County had \$16.8 million in bonds outstanding, \$815,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2010 and December 31, 2009:

	<u>2010</u>	<u>2009</u>
Governmental Activities:		
General Obligation Bonds	\$8,620,000	\$4,530,000
Superfund Site Liability	8,264,410	8,765,900
Capital Leases	37,850	74,736
Compensated Absences	2,918,027	2,984,941
Total Governmental Activities	<u>19,840,287</u>	<u>16,355,577</u>
Business-Type Activities:		
General Obligation Bonds	8,190,000	8,865,000
OPWC Loans	855,900	931,750
OWDA Loan	2,655,212	1,171,436
Landfill Postclosure Care Liability	27,413	27,169
Compensated Absences	122,635	117,786
Total Business-Type Activities	<u>11,851,160</u>	<u>11,113,141</u>
Totals	<u><u>\$31,691,447</u></u>	<u><u>\$27,468,718</u></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, 2010, 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 2008 Miami County's employment has been better than both the state and national rate. During 2009, the County's unemployment rate was 11.7% while the State had a 10.2% unemployment rate. In 2010, the County's unemployment rate dropped to 9.6% and the State dropped to 10.1%

While Miami County remains in good financial shape, the County's budget for the general fund in 2011 is very conservative. Total revenues for 2011 are projected to be \$22.8 million, which is 1.06% less than what was actually received on a cash basis in fiscal year 2010. The General Fund's anticipated expenses are projected to increase 1.0% from \$23.3 million on a cash basis in 2010 to \$24.8 million in 2011. Our Sales Tax for 2011 is projected to be \$12.5 million due to the .25% tax increase effective October 2009. Investment income is expected to be \$900,000 in 2011 if interest rates remain steady with 2010 rates.

**REQUESTS FOR INFORMATION**

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



**MIAMI COUNTY, OHIO**

**Statement of Net Assets**  
**December 31, 2010**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 8,595,223	\$ 845,762	\$ 9,440,985	\$ 187,293
Cash and Cash Equivalents with Fiscal Agent	428,183	0	428,183	0
Investments	30,102,128	2,152,657	32,254,785	1,309,442
Receivables:				
Taxes	14,342,440	0	14,342,440	0
Accounts	452,335	275,733	728,068	75,658
Intergovernmental	11,670,970	138,365	11,809,335	0
Interest	67,303	0	67,303	0
Loans	1,505,790	0	1,505,790	0
Internal Balances	453,717	(453,717)	0	0
Inventory of Supplies at Cost	253,082	0	253,082	2,084
Prepaid Items	174,699	0	174,699	21,289
Restricted Assets:				
Non-Depreciable Capital Assets	5,517,735	90,000	5,607,735	130,000
Depreciable Capital Assets, Net	83,946,118	25,402,413	109,348,531	979,783
Deferred Loss on Early Retirement of Debt	0	119,536	119,536	0
<b>Total Assets</b>	<b>157,509,723</b>	<b>28,570,749</b>	<b>186,080,472</b>	<b>2,705,549</b>
<b>Liabilities:</b>				
Accounts Payable	1,340,032	363,661	1,703,693	12,349
Accrued Wages and Benefits	828,524	45,331	873,855	39,243
Intergovernmental Payable	111,994	114,293	226,287	0
Claims Payable	964,884	0	964,884	0
Due to Others	0	0	0	3,632
Unearned Revenue	11,651,644	0	11,651,644	0
Accrued Interest Payable	36,205	59,830	96,035	0
General Obligation Notes Payable	310,208	1,164,792	1,475,000	0
Long Term Liabilities:				
Due Within One Year	2,066,784	646,620	2,713,404	0
Due in More Than One Year	17,773,503	11,204,540	28,978,043	0
<b>Total Liabilities</b>	<b>35,083,778</b>	<b>13,599,067</b>	<b>48,682,845</b>	<b>55,224</b>

**MIAMI COUNTY, OHIO**

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	<u>Primary Government</u>			<u>Component Unit</u>
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Riverside Training Industries, Inc.</u>
<b>Net Assets:</b>				
Invested in Capital Assets, Net of Related Debt	80,495,795	12,746,045	93,241,840	1,109,783
Restricted For:				
Capital Projects	3,365,993	0	3,365,993	0
Debt Service	13,630	0	13,630	0
Public Safety	5,356,637	0	5,356,637	0
Health	7,346,833	0	7,346,833	0
Human Services	8,271,251	0	8,271,251	0
Public Works	724,773	0	724,773	0
General Government	2,845,651	0	2,845,651	0
Unrestricted	14,005,382	2,225,637	16,231,019	1,540,542
<b>Total Net Assets</b>	<u>\$ 122,425,945</u>	<u>\$ 14,971,682</u>	<u>\$ 137,397,627</u>	<u>\$ 2,650,325</u>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Activities  
For the Year Ended December 31, 2010**

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
Public Safety	\$ 18,139,014	\$ 6,311,731	\$ 2,300,763	\$ 0
Health	14,011,503	682,346	4,833,081	0
Human Services	12,761,984	2,130,811	7,413,772	0
Conservation and Recreation	538,551	0	0	0
Public Works	11,840,755	2,501,104	0	6,327,060
General Government	12,851,916	6,015,375	594,417	0
Interest and Fiscal Charges	351,205	0	0	0
<b>Total Governmental Activities</b>	<b>70,494,928</b>	<b>17,641,367</b>	<b>15,142,033</b>	<b>6,327,060</b>
<b>Business-Type Activities:</b>				
Water	1,465,738	1,514,081	0	110,020
Sewer	2,463,509	2,277,358	0	6,202,142
Transfer Station	5,140,902	4,931,863	2,000	0
Sheriff Police Rotary	409,201	450,831	0	0
<b>Total Business-Type Activities</b>	<b>9,479,350</b>	<b>9,174,133</b>	<b>2,000</b>	<b>6,312,162</b>
<b>Total Primary Government</b>	<b>\$ 79,974,278</b>	<b>\$ 26,815,500</b>	<b>\$ 15,144,033</b>	<b>\$ 12,639,222</b>
<b>Component Unit:</b>				
Riverside Training Industries, Inc.	\$ 1,090,195	\$ 936,654	\$ 200,911	\$ 0

**General Revenues:**

Property Taxes  
 Sales Taxes  
 Intergovernmental, Unrestricted  
 Investment Earnings  
 Miscellaneous  
 Total General Revenues  
 Change in Net Assets  
 Net Assets Beginning of Year  
 Net Assets End of Year

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Net (Expense) Revenue  
and Changes in Net Assets

Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
\$ (9,526,520)	\$ 0	\$ (9,526,520)	
(8,496,076)	0	(8,496,076)	
(3,217,401)	0	(3,217,401)	
(538,551)	0	(538,551)	
(3,012,591)	0	(3,012,591)	
(6,242,124)	0	(6,242,124)	
(351,205)	0	(351,205)	
<u>(31,384,468)</u>	<u>0</u>	<u>(31,384,468)</u>	
0	158,363	158,363	
0	6,015,991	6,015,991	
0	(207,039)	(207,039)	
0	41,630	41,630	
<u>0</u>	<u>6,008,945</u>	<u>6,008,945</u>	
<u>(31,384,468)</u>	<u>6,008,945</u>	<u>(25,375,523)</u>	
			\$ 47,370
11,660,153	0	11,660,153	0
13,068,296	0	13,068,296	0
5,582,505	0	5,582,505	0
399,929	0	399,929	121,149
657,784	0	657,784	0
<u>31,368,667</u>	<u>0</u>	<u>31,368,667</u>	<u>121,149</u>
(15,801)	6,008,945	5,993,144	168,519
<u>122,441,746</u>	<u>8,962,737</u>	<u>131,404,483</u>	<u>2,481,806</u>
<u>\$ 122,425,945</u>	<u>\$ 14,971,682</u>	<u>\$ 137,397,627</u>	<u>\$ 2,650,325</u>

**MIAMI COUNTY, OHIO**

**Balance Sheet**  
**Governmental Funds**  
**December 31, 2010**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 247,377	\$ 138,068	\$ 128,318	\$ 188,587
Cash and Cash Equivalents with Fiscal Agent	0	0	0	428,183
Investments	9,522,715	2,860,502	800,859	6,175,376
Receivables:				
Taxes	6,421,973	822,180	0	6,488,840
Accounts	145,192	182,456	1,888	0
Intergovernmental	1,339,100	2,194,159	2,758,323	931,052
Interest	67,303	0	0	0
Loans	0	0	0	0
Due from Other Funds	102,058	34,669	0	0
Interfund Loans Receivable	555,468	0	0	0
Inventory of Supplies, at Cost	0	253,082	0	0
Prepaid Items	129,553	5,684	0	27,263
<b>Total Assets</b>	<b>\$ 18,530,739</b>	<b>\$ 6,490,800</b>	<b>\$ 3,689,388</b>	<b>\$ 14,239,301</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 156,498	\$ 209,843	\$ 80,333	\$ 53,480
Accrued Wages and Benefits Payable	304,764	72,012	45,692	171,222
Intergovernmental Payable	34,447	0	3,070	50,611
Due to Other Funds	53,726	0	145,106	6,323
Interfund Loans Payable	0	0	0	0
Deferred Revenue	5,764,607	2,370,600	2,246,957	6,956,606
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
<b>Total Liabilities</b>	<b>6,314,042</b>	<b>2,652,455</b>	<b>2,521,158</b>	<b>7,238,242</b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	772,479	256,782	122,746	105,141
Reserved for Prepaid Items	129,553	5,684	0	27,263
Reserved for Supplies Inventory	0	253,082	0	0
Reserved for Debt Service	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Reserved for Interfund Loans Receivable	555,468	0	0	0
Undesignated, Unreserved in:				
General Fund	10,759,197	0	0	0
Special Revenue Funds	0	3,322,797	1,045,484	6,868,655
Capital Projects Funds	0	0	0	0
<b>Total Fund Balances</b>	<b>12,216,697</b>	<b>3,838,345</b>	<b>1,168,230</b>	<b>7,001,059</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 18,530,739</b>	<b>\$ 6,490,800</b>	<b>\$ 3,689,388</b>	<b>\$ 14,239,301</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Community Development Block Grant	Other Governmental Funds	Total Governmental Funds
\$ 196,270	\$ 7,384,489	\$ 8,283,109
0	0	428,183
0	8,794,719	28,154,171
0	609,447	14,342,440
0	122,799	452,335
1,910,230	2,538,106	11,670,970
0	0	67,303
1,505,790	0	1,505,790
0	584,967	721,694
0	0	555,468
0	0	253,082
0	12,199	174,699
<u>\$ 3,612,290</u>	<u>\$ 20,046,726</u>	<u>\$ 66,609,244</u>
\$ 44,956	\$ 794,922	\$ 1,340,032
0	234,834	828,524
0	23,866	111,994
46,539	466,283	717,977
90,000	15,468	105,468
3,271,858	1,035,354	21,645,982
0	3,410	3,410
0	310,208	310,208
<u>3,453,353</u>	<u>2,884,345</u>	<u>25,063,595</u>
154,158	4,051,248	5,462,554
0	12,199	174,699
0	0	253,082
0	46,425	46,425
1,505,790	0	1,505,790
0	0	555,468
0	0	10,759,197
(1,501,011)	11,277,687	21,013,612
0	1,774,822	1,774,822
<u>158,937</u>	<u>17,162,381</u>	<u>41,545,649</u>
<u>\$ 3,612,290</u>	<u>\$ 20,046,726</u>	<u>\$ 66,609,244</u>

**MIAMI COUNTY, OHIO**

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***Reconciliation Of Total Governmental Fund Balances  
To Net Assets Of Governmental Activities  
December 31, 2010***

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<b>Total Governmental Fund Balances</b>	\$ 41,545,649
 <i>Amounts reported for governmental activities in the statement of net assets are different because:</i>	
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.	89,463,853
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.	9,994,338
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(19,873,082)
The Internal Service Fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund is included in governmental activities in the statement of net assets. This is the balance that is recorded in the governmental activities.	<u>1,295,187</u>
<b><i>Net Assets of Governmental Activities</i></b>	<b><u><u>\$ 122,425,945</u></u></b>

See accompanying notes to the basic financial statements



**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2010**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
<b>Revenues:</b>				
Taxes	\$ 14,755,444	\$ 780,830	\$ 0	\$ 6,146,455
Intergovernmental Revenues	3,100,236	6,106,296	4,358,295	6,884,547
Charges for Services	2,856,124	557,098	20,690	314,022
Licenses and Permits	816,798	0	0	0
Investment Earnings	570,140	(1,595)	0	(4,594)
Fines and Forfeitures	1,133,017	58,324	0	0
All Other Revenues	404,037	280,842	170,532	34,287
<b>Total Revenue</b>	<b>23,635,796</b>	<b>7,781,795</b>	<b>4,549,517</b>	<b>13,374,717</b>
<b>Expenditures:</b>				
Current:				
Public Safety	8,760,678	0	0	0
Health	162,599	0	0	13,415,984
Human Services	2,229,729	0	4,748,793	0
Conservation and Recreation	415,757	0	0	0
Public Works	235,246	8,015,026	0	0
General Government	10,681,105	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	16,636	0	0	0
Interest and Fiscal Charges	212	0	0	0
<b>Total Expenditures</b>	<b>22,501,962</b>	<b>8,015,026</b>	<b>4,748,793</b>	<b>13,415,984</b>
Excess (Deficiency) of Revenues Over Expenditures	1,133,834	(233,231)	(199,276)	(41,267)
<b>Other Financing Sources (Uses):</b>				
General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Bonds Issued	0	0	0	0
Transfers In	13,350	0	0	0
Transfers Out	(336,379)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(323,029)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	810,805	(233,231)	(199,276)	(41,267)
<b>Fund Balances at Beginning of Year</b>	11,405,892	4,069,662	1,367,506	7,042,326
Increase in Inventory Reserve	0	1,914	0	0
<b>Fund Balances End of Year</b>	<b>\$ 12,216,697</b>	<b>\$ 3,838,345</b>	<b>\$ 1,168,230</b>	<b>\$ 7,001,059</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Community Development Block Grant	Other Governmental Funds	Total Governmental Funds
\$ 0	\$ 2,959,636	\$ 24,642,365
2,340,121	8,158,100	30,947,595
20,636	10,633,953	14,402,523
0	20	816,818
0	450	564,401
0	240,368	1,431,709
31,681	138,933	1,060,312
<u>2,392,438</u>	<u>22,131,460</u>	<u>73,865,723</u>
0	8,930,195	17,690,873
0	339,741	13,918,324
0	5,631,067	12,609,589
0	122,794	538,551
2,353,303	1,393,707	11,997,282
0	2,962,121	13,643,226
0	3,982,949	3,982,949
0	500,250	516,886
0	375,768	375,980
<u>2,353,303</u>	<u>24,238,592</u>	<u>75,273,660</u>
39,135	(2,107,132)	(1,407,937)
0	4,570,000	4,570,000
0	40,979	40,979
0	701,201	714,551
0	(378,172)	(714,551)
<u>0</u>	<u>4,934,008</u>	<u>4,610,979</u>
39,135	2,826,876	3,203,042
119,802	14,335,505	38,340,693
0	0	1,914
<u>\$ 158,937</u>	<u>\$ 17,162,381</u>	<u>\$ 41,545,649</u>

**MIAMI COUNTY, OHIO**

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***Reconciliation Of The Statement Of Revenues, Expenditures  
And Changes In Fund Balances Of Governmental Funds  
To The Statement Of Activities  
For The Year Ended December 31, 2010***

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$ 3,203,042
 <i>Amounts reported for governmental activities in the statement of activities are different because</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation.	4,317,025
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.	(80,346)
Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(3,386,596)
The issuance of long-term debt 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.	(3,551,624)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(16,204)
Some expenses reported in the statement of activities, such as change in inventory and compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	68,828
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>(569,926)</u>
<b><i>Change in Net Assets of Governmental Activities</i></b>	<b><u><u>\$ (15,801)</u></u></b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
General Fund  
For the Year Ended December 31, 2010**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 13,743,770	\$ 13,746,270	\$ 14,579,181	\$ 832,911
Intergovernmental Revenues	2,903,494	2,903,494	3,071,455	167,961
Charges for Services	2,997,333	2,997,333	2,893,420	(103,913)
Licenses and Permits	841,783	841,783	817,179	(24,604)
Investment Earnings	1,200,000	1,200,000	705,698	(494,302)
Fines and Forfeitures	1,109,500	1,109,500	1,143,942	34,442
All Other Revenues	260,500	260,500	400,819	140,319
Total Revenues	23,056,380	23,058,880	23,611,694	552,814
<b>Expenditures:</b>				
Current:				
Public Safety	10,695,205	10,099,940	9,298,887	801,053
Health	283,166	609,775	204,430	405,345
Human Services	2,366,061	2,364,561	2,269,230	95,331
Conservation and Recreation	433,009	426,994	422,994	4,000
Public Works	271,893	246,258	236,059	10,199
General Government	12,510,792	12,732,135	11,264,816	1,467,319
Total Expenditures	26,560,126	26,479,663	23,696,416	2,783,247
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,503,746)	(3,420,783)	(84,722)	3,336,061
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	13,350	13,350
Transfers Out	(336,363)	(336,379)	(336,379)	0
Advances In	50,000	50,000	330,879	280,879
Advances Out	0	(93,817)	(93,817)	0
Total Other Financing Sources (Uses):	(286,363)	(380,196)	(85,967)	294,229
Net Change in Fund Balance	(3,790,109)	(3,800,979)	(170,689)	3,630,290
Fund Balance at Beginning of Year	8,002,590	8,002,590	8,002,590	0
Prior Year Encumbrances	991,874	991,874	991,874	0
Fund Balance at End of Year	\$ 5,204,355	\$ 5,193,485	\$ 8,823,775	\$ 3,630,290

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, 2010**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 772,176	\$ 772,176	\$ 780,830	\$ 8,654
Intergovernmental Revenues	5,190,500	6,009,798	6,124,421	114,623
Charges for Services	333,593	475,791	497,933	22,142
Investment Earnings	20,000	20,000	2,322	(17,678)
Fines and Forfeitures	74,000	74,000	60,454	(13,546)
All Other Revenues	91,700	269,234	280,842	11,608
Total Revenues	6,481,969	7,620,999	7,746,802	125,803
<b>Expenditures:</b>				
Current:				
Public Works	7,754,260	10,506,627	8,354,713	2,151,914
Total Expenditures	7,754,260	10,506,627	8,354,713	2,151,914
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,272,291)	(2,885,628)	(607,911)	2,277,717
Fund Balance at Beginning of Year	2,734,273	2,734,273	2,734,273	0
Prior Year Encumbrances	409,344	409,344	409,344	0
Fund Balance at End of Year	\$ 1,871,326	\$ 257,989	\$ 2,535,706	\$ 2,277,717

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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**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, 2010**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 6,151,205	\$ 5,941,699	\$ 4,519,875	\$ (1,421,824)
Charges for Services	30,000	30,000	20,690	(9,310)
All Other Revenues	191,714	191,714	168,644	(23,070)
Total Revenues	6,372,919	6,163,413	4,709,209	(1,454,204)
<b>Expenditures:</b>				
Current:				
Human Services	6,593,530	5,782,060	5,088,761	693,299
Total Expenditures	6,593,530	5,782,060	5,088,761	693,299
Excess (Deficiency) of Revenues Over (Under) Expenditures	(220,611)	381,353	(379,552)	(760,905)
Fund Balance at Beginning of Year	681,895	681,895	681,895	0
Prior Year Encumbrances	300,602	300,602	300,602	0
Fund Balance at End of Year	\$ 761,886	\$ 1,363,850	\$ 602,945	\$ (760,905)

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Board of Developmental Disabilities Fund  
For the Year Ended December 31, 2010**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 6,184,341	\$ 6,184,341	\$ 6,146,455	\$ (37,886)
Intergovernmental Revenues	4,480,369	4,480,369	4,950,268	469,899
Charges for Services	197,076	197,076	353,712	156,636
Investment Earnings	700	700	211	(489)
All Other Revenues	41,500	41,500	34,287	(7,213)
Total Revenues	10,903,986	10,903,986	11,484,933	580,947
<b>Expenditures:</b>				
Current:				
Health	12,103,601	12,103,601	11,634,832	468,769
Total Expenditures	12,103,601	12,103,601	11,634,832	468,769
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,199,615)	(1,199,615)	(149,899)	1,049,716
Fund Balance at Beginning of Year	6,135,698	6,135,698	6,135,698	0
Prior Year Encumbrances	196,414	196,414	196,414	0
Fund Balance at End of Year	\$ 5,132,497	\$ 5,132,497	\$ 6,182,213	\$ 1,049,716

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Community Development Block Grant Fund  
For the Year Ended December 31, 2010**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 2,971,956	\$ 2,971,956	\$ 2,275,655	\$ (696,301)
Charges for Services	0	20,636	20,636	0
All Other Revenues	9,096	30,558	31,681	1,123
Total Revenues	2,981,052	3,023,150	2,327,972	(695,178)
<b>Expenditures:</b>				
Current:				
Public Works	2,984,426	2,628,933	2,510,548	118,385
Total Expenditures	2,984,426	2,628,933	2,510,548	118,385
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,374)	394,217	(182,576)	(576,793)
<b>Other Financing Sources (Uses):</b>				
Transfers Out	0	(25,000)	(25,000)	0
Advances In	0	25,000	75,000	50,000
Total Other Financing Sources (Uses):	0	0	50,000	50,000
Net Change in Fund Balance	(3,374)	394,217	(132,576)	(526,793)
Fund Balance at Beginning of Year	129,262	129,262	129,262	0
Prior Year Encumbrances	470	470	470	0
Fund Balance at End of Year	\$ 126,358	\$ 523,949	\$ (2,844)	\$ (526,793)

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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**Statement of Net Assets**  
**Proprietary Funds**  
**December 31, 2010**

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	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Assets:</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ 309,109	\$ 101,328	\$ 243,584
Investments	0	632,411	1,520,246
Receivables:			
Accounts	99,036	137,804	38,893
Intergovernmental	0	131,081	0
Due from Other Funds	544	544	0
<b>Total Current Assets</b>	<b>408,689</b>	<b>1,003,168</b>	<b>1,802,723</b>
<b>Noncurrent Assets:</b>			
Non-Depreciable Capital Assets	0	10,000	80,000
Depreciable Capital Assets, Net	4,952,330	16,793,634	3,656,449
Deferred Loss on Early Retirement of Debt	16,840	59,215	43,481
<b>Total Noncurrent Assets</b>	<b>4,969,170</b>	<b>16,862,849</b>	<b>3,779,930</b>
<b>Total Assets</b>	<b>5,377,859</b>	<b>17,866,017</b>	<b>5,582,653</b>
<b>Liabilities:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	1,452	74,236	287,973
Accrued Wages and Benefits Payable	4,773	9,424	18,684
Intergovernmental Payable	65,656	48,637	0
Claims Payable	0	0	0
Due to Other Funds	0	1,605	3,200
Interfund Loans Payable	450,000	0	0
Accrued Interest Payable	12,818	42,045	4,967
General Obligation Notes Payable	472,016	692,776	0
Compensated Absences Payable - Current	13,638	19,505	37,627
General Obligation Bonds - Current	133,333	296,667	70,000
Ohio Public Works Commission			
Loans Payable - Current	35,000	40,850	0
<b>Total Current Liabilities</b>	<b>1,188,686</b>	<b>1,225,745</b>	<b>422,451</b>

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total Enterprise Funds	Governmental Activites- Internal Service Fund
\$ 191,741	\$ 845,762	\$ 312,114
0	2,152,657	1,947,957
0	275,733	0
7,284	138,365	0
0	1,088	0
199,025	3,413,605	2,260,071
0	90,000	0
0	25,402,413	0
0	119,536	0
0	25,611,949	0
199,025	29,025,554	2,260,071
0	363,661	0
12,450	45,331	0
0	114,293	0
0	0	964,884
0	4,805	0
0	450,000	0
0	59,830	0
0	1,164,792	0
0	70,770	0
0	500,000	0
0	75,850	0
12,450	2,849,332	964,884

(Continued)

**MIAMI COUNTY, OHIO**

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**Statement of Net Assets**  
**Proprietary Funds**  
**December 31, 2010**

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	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b><i>Noncurrent Liabilities</i></b>			
Compensated Absences Payable	7,250	12,159	32,456
General Obligation Bonds Payable	1,939,003	4,471,997	1,279,000
OWDA Loans Payable	0	2,655,212	0
Ohio Public Works Commission Loans Payable	390,000	390,050	0
Landfill Postclosure Care Liability	0	0	27,413
<b><i>Total Noncurrent Liabilities</i></b>	<b>2,336,253</b>	<b>7,529,418</b>	<b>1,338,869</b>
<b>Total Liabilities</b>	<b>3,524,939</b>	<b>8,755,163</b>	<b>1,761,320</b>
<b>Net Assets:</b>			
Invested in Capital Assets, net of debt	1,999,818	8,315,297	2,430,930
Unrestricted	(146,898)	795,557	1,390,403
<b>Total Net Assets</b>	<b>\$ 1,852,920</b>	<b>\$ 9,110,854</b>	<b>\$ 3,821,333</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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		Governmental Activites-
Sheriff Police Rotary	Total Enterprise Funds	Internal Service Fund
0	51,865	0
0	7,690,000	0
0	2,655,212	0
0	780,050	0
0	27,413	0
0	11,204,540	0
<u>12,450</u>	<u>14,053,872</u>	<u>964,884</u>
0	12,746,045	0
186,575	2,225,637	1,295,187
<u>\$ 186,575</u>	<u>\$ 14,971,682</u>	<u>\$ 1,295,187</u>

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenses and Changes in Fund Net Assets**  
**Proprietary Funds**  
**For the Year Ended December 31, 2010**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Operating Revenues:</b>			
Charges for Services	\$ 1,512,977	\$ 2,183,597	\$ 4,868,024
Other Operating Revenue	1,104	93,761	63,839
Total Operating Revenues	1,514,081	2,277,358	4,931,863
<b>Operating Expenses:</b>			
Personal Services	213,015	419,521	794,342
Materials and Supplies	877,463	42,355	76,039
Contractual Services	71,081	1,362,023	3,931,462
Utilities	6,249	30,124	42,136
Depreciation	186,925	358,713	173,867
Health Insurance Claims	0	0	0
Total Operating Expenses	1,354,733	2,212,736	5,017,846
Operating Income (Loss)	159,348	64,622	(85,983)
<b>Nonoperating Revenue (Expenses):</b>			
Intergovernmental Revenue	0	0	2,000
Interest and Fiscal Charges	(111,005)	(250,773)	(76,406)
Loss on Disposal of Capital Assets	0	0	(46,650)
Total Nonoperating Revenues (Expenses)	(111,005)	(250,773)	(121,056)
Income (Loss) Before Contributions	48,343	(186,151)	(207,039)
Capital Contributions	110,020	6,202,142	0
Change in Net Assets	158,363	6,015,991	(207,039)
Net Assets Beginning of Year	1,694,557	3,094,863	4,028,372
Net Assets End of Year	\$ 1,852,920	\$ 9,110,854	\$ 3,821,333

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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		Governmental Activities-	
Sheriff Police Rotary	Total Enterprise Funds	Internal Service Fund	
\$ 450,831	\$ 9,015,429	\$ 7,959,803	
0	158,704	68,802	
<u>450,831</u>	<u>9,174,133</u>	<u>8,028,605</u>	
409,201	1,836,079	0	
0	995,857	0	
0	5,364,566	1,066,633	
0	78,509	0	
0	719,505	0	
0	0	7,531,898	
<u>409,201</u>	<u>8,994,516</u>	<u>8,598,531</u>	
41,630	179,617	(569,926)	
0	2,000	0	
0	(438,184)	0	
<u>0</u>	<u>(46,650)</u>	<u>0</u>	
<u>0</u>	<u>(482,834)</u>	<u>0</u>	
41,630	(303,217)	(569,926)	
<u>0</u>	<u>6,312,162</u>	<u>0</u>	
41,630	6,008,945	(569,926)	
<u>144,945</u>	<u>8,962,737</u>	<u>1,865,113</u>	
<u>\$ 186,575</u>	<u>\$ 14,971,682</u>	<u>\$ 1,295,187</u>	

**MIAMI COUNTY, OHIO**

**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2010**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Customers	\$1,500,727	\$2,176,196	\$4,958,084
Cash Payments for Goods and Services	(969,826)	(1,408,359)	(4,030,910)
Cash Payments to Employees	(215,585)	(413,789)	(787,865)
Other Operating Revenues	1,104	93,761	63,839
Net Cash Provided (Used) by Operating Activities	<u>316,420</u>	<u>447,809</u>	<u>203,148</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Advances Out	(50,000)	(200,000)	0
Cash Received from Intergovernmental Grants	0	0	2,000
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(50,000)</u>	<u>(200,000)</u>	<u>2,000</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Acquisition and Construction of Assets	(19,226)	(4,579,950)	(110,550)
General Obligation Notes Issued	472,016	692,776	0
Premium on General Obligation Notes Issued	2,379	3,492	0
Cash Received from Intergovernmental Grants	0	3,775,356	0
Ohio Water Development Authority Loan Initiated	0	1,559,787	0
Payment on Ohio Water Development Authority Loan	0	(76,011)	0
Principal Paid on General Obligation Notes	(485,000)	(884,000)	0
Principal Paid on General Obligation Bonds	(130,842)	(296,158)	(248,000)
Principal Paid on Ohio Public Works Commission Loan	(35,000)	(40,850)	0
Special Assessment Revenue Received	83,441	450,560	0
Interest Paid on All Debt	(105,513)	(240,404)	(70,891)
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<u>(217,745)</u>	<u>364,598</u>	<u>(429,441)</u>
<b>Cash Flows from Investing Activities:</b>			
Purchase of Investments	0	(632,411)	(243,594)
Net Cash Used by Investing Activities	<u>0</u>	<u>(632,411)</u>	<u>(243,594)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	48,675	(20,004)	(467,887)
Cash and Cash Equivalents at Beginning of Year	260,434	121,332	711,471
Cash and Cash Equivalents at End of Year	<u>\$309,109</u>	<u>\$101,328</u>	<u>\$243,584</u>

**MIAMI COUNTY, OHIO**

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Sheriff Police		Governmental Activities
Rotary	Total	Internal Service Fund
\$449,365	\$9,084,372	\$7,959,803
0	(6,409,095)	(8,609,245)
(409,103)	(1,826,342)	0
0	158,704	68,802
40,262	1,007,639	(580,640)
0	(250,000)	0
0	2,000	0
0	(248,000)	0
0	(4,709,726)	0
0	1,164,792	0
0	5,871	0
0	3,775,356	0
0	1,559,787	0
0	(76,011)	0
0	(1,369,000)	0
0	(675,000)	0
0	(75,850)	0
0	534,001	0
0	(416,808)	0
0	(282,588)	0
0	(876,005)	(123,825)
0	(876,005)	(123,825)
40,262	(398,954)	(704,465)
151,479	1,244,716	1,016,579
\$191,741	\$845,762	\$312,114

(Continued)

**MIAMI COUNTY, OHIO**

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**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2010**

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	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$159,348	\$64,622	(\$85,983)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	186,925	358,713	173,867
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(13,791)	(10,506)	90,060
Decrease in Due from Other Funds	1,541	1,541	0
Decrease in Prepaid Items	1,333	0	0
Increase in Intergovernmental Receivable	0	0	0
Increase (Decrease) in Accounts Payable	(7,333)	42,911	47,734
Increase in Accrued Wages and Benefits	98	1,568	3,124
Increase in Due to Other Funds	0	26	775
Decrease in Intergovernmental Payables	(9,033)	(15,230)	(29,782)
Decrease in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	(2,668)	4,164	3,353
Total Adjustments	157,072	383,187	289,131
Net Cash Provided (Used) by Operating Activities	\$316,420	\$447,809	\$203,148

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

During 2010, the Water and Sewer Funds received \$26,579 and \$2,279,318 respectively, of capital assets contributed by developers.

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total	Governmental - Activities Internal Service Fund
\$41,630	\$179,617	(\$569,926)
0	719,505	0
0	65,763	0
0	3,082	0
0	1,333	0
(1,466)	(1,466)	0
0	83,312	0
98	4,888	0
0	801	0
0	(54,045)	0
0	0	(10,714)
0	4,849	0
(1,368)	828,022	(10,714)
\$40,262	\$1,007,639	(\$580,640)

**MIAMI COUNTY, OHIO**

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**Statement of Net Assets  
Fiduciary Funds  
December 31, 2010**

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	Private Purpose Trust	Agency Funds	Totals
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 387,736	\$ 4,206,033	\$ 4,593,769
Investments	0	10,777,602	10,777,602
Receivables:			
Taxes	0	72,355,786	72,355,786
Accounts	0	631,829	631,829
Special Assessments	0	2,407,231	2,407,231
<b>Total Assets</b>	<u>387,736</u>	<u>90,378,481</u>	<u>90,766,217</u>
<b>Liabilities:</b>			
Due to Others	0	90,378,481	90,378,481
<b>Total Liabilities</b>	<u>0</u>	<u>90,378,481</u>	<u>90,378,481</u>
<b>Net Assets:</b>			
Unrestricted	387,736	0	387,736
<b>Total Net Assets</b>	<u>\$ 387,736</u>	<u>\$ 0</u>	<u>\$ 387,736</u>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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***Statement of Changes in Net Assets  
Fiduciary Funds  
For the Year Ended December 31, 2010***

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	Private Purpose Trust
<b>Additions:</b>	
Contributions:	
Current Unclaimed Funds	\$ 15,585
Total Additions	<u>15,585</u>
<b>Deductions:</b>	
Refund of Unclaimed Monies	<u>23,227</u>
Total Deductions	<u>23,227</u>
Change in Net Assets	(7,642)
Net Assets at Beginning of Year	<u>395,378</u>
Net Assets End of Year	<u><u>\$ 387,736</u></u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

**A. Reporting Entity**

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

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

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

**B. Basis of Presentation - Fund Accounting**

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

***Governmental Funds***

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

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

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

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

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

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

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

***Proprietary Funds***

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

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

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

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

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

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

***Fiduciary Funds***

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. These funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations or other governmental units and therefore not available to support the County's own programs. The County's only trust fund is a private purpose trust that accounts for unclaimed monies. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operation. These funds operate on an accrual basis of accounting. Discussion of specific agency fund activities can be found beginning on page 158.

**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, 2010***

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

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

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

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

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

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

**D. Basis of Accounting**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

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

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

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

Property taxes measurable as of December 31, 2010 but which are not intended to finance 2010 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, 2010***

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

**E. Budgetary Process**

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

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

**1. Tax Budget**

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

**2. Estimated Resources**

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2010.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

**E. Budgetary Process (Continued)**

**3. Appropriations**

A temporary appropriations resolution to control expenditures may be passed on or about January 1st of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1st of each year for the period January 1st through December 31st. The appropriations resolution establishes spending controls at the fund, function, organizational unit and/or department, and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed the current estimated resources. During 2010, 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, 2010**

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

**E. Budgetary Process (Continued)**

6. Budgetary Basis of Accounting (Continued)

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

	Net Change in Fund Balances				
	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities	Community Development Block Grant
GAAP Basis (as reported)	\$810,805	(\$233,231)	(\$199,276)	(\$41,267)	\$39,135
Increase (Decrease):					
Accrued Revenues at December 31, 2010					
received during 2011	(2,845,277)	(861,665)	(513,254)	(461,648)	(144,162)
Accrued Revenues at December 31, 2009					
received during 2010	3,063,238	826,672	672,946	387,394	79,696
Accrued Expenditures at December 31, 2010					
paid during 2011	549,435	281,855	274,201	281,636	181,495
Accrued Expenditures at December 31, 2009					
paid during 2010	(773,210)	(156,909)	(289,358)	(227,340)	(89,626)
2010 Prepays for 2011	(129,553)	(5,684)	0	(27,263)	0
2009 Prepays for 2010	121,400	5,114	1,421	27,571	0
Change in Cash with Fiscal Agent	0	0	0	94,406	0
Outstanding Encumbrances	(967,527)	(464,063)	(326,232)	(183,388)	(199,114)
Budget Basis	<u>(\$170,689)</u>	<u>(\$607,911)</u>	<u>(\$379,552)</u>	<u>(\$149,899)</u>	<u>(\$132,576)</u>

## **MIAMI COUNTY, OHIO**

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### ***Notes to the Basic Financial Statements For the Year Ended December 31, 2010***

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

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

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

The County Treasurer pools cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each had maintained its own cash and investment account. For purposes of the statement of cash flows, the proprietary funds consider their share of equity in STAR Ohio and pooled certificates of deposit to be cash equivalents. See Note 3 "Cash, Cash Equivalents and Investments."

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

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the County records all its investments at fair value except for nonparticipating investment contracts (certificates of deposit) which are reported at cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices. See Note 3, "Cash, Cash Equivalents and Investments." During 2010, 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, 2010. 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, 2010. See Note 3, "Cash, Cash Equivalents and Investments."

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

**I. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2010, 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, land improvements, buildings, structures and improvements, furniture, fixtures and equipment and infrastructure. Infrastructure is defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significant number of years. Examples of governmental activities infrastructure include roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems. These assets are reported in the Governmental Activities column of the Government-wide Statement of Net Assets, but they are not reported in the Fund Financial Statements.

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

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

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

3. Depreciation

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

<u>Description</u>	<u>Governmental and Business-Type Activities Estimated Lives (in years)</u>
Land Improvements	20 - 50
Buildings, Structures and Improvements	25 - 60
Machinery, Equipment, Furniture and Fixtures	5 - 20
Infrastructure	15 - 100

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

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

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

**L. Long-Term Obligations**

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

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

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

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

**M. Bond Discounts/Issuance Costs**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

**N. Compensated Absences**

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

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

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

**O. Grants and Other Intergovernmental Revenues**

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

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

**P. Pensions**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

**Q. Operating Revenues and Expenses**

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

**R. Self-Funded Insurance**

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

**S. Interfund Activity**

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

**T. Reservations of Fund Balance**

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

**U. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or 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 2010.

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	\$7,940,383
Interest Revenue	46,646
Delinquent Tax Revenues	501,519
Loan Revenue	1,505,790
	<u>\$9,994,338</u>

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

General Obligation Bonds Payable	(\$8,620,000)
Superfund Site Liability	(8,264,410)
Capital Leases Payable	(37,850)
Accrued Interest on Long-Term Debt	(32,795)
Compensated Absences Payable	(2,918,027)
	<u>(\$19,873,082)</u>

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

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

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

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

Capital Outlay	\$7,010,820
Depreciation Expense	<u>(2,693,795)</u>
	\$4,317,025

*Governmental revenues not reported in the funds:*

Decrease in Shared Revenue	(\$3,895,997)
Increase in Delinquent Tax Revenue	86,084
Decrease in Interest Revenue	(164,472)
Increase in Loan Revenue	<u>587,789</u>
	(\$3,386,596)

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

General Obligation Bond Principal Payments	\$480,000
Superfund Site Liability Payment	501,490
Capital Lease Payments	36,886
Issuance of General Obligation Bonds	<u>(4,570,000)</u>
	(\$3,551,624)

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

Decrease in Compensated Absences Payable	\$66,914
Increase in supplies inventory	<u>1,914</u>
	\$68,828

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

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

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

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

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

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions, and
- The State Treasury Asset Reserve of Ohio (STAR Ohio).
- Commercial paper notes issued by any corporation for profit that is incorporated under the laws of the United States or any state pursuant to specifications within the Ohio Revised Code.

**A. Deposits**

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned. Miami County's policy as it relates to custodial credit risk is to follow the Ohio Revised Code chapter 135 as well as to practice sound financial management principles focusing on diversification of deposits. Protection of County cash and deposits is provided by the federal deposit insurance corporation as well as qualified securities pledged by the institution holding the assets. Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state, or any instrumentality of such county, municipal corporation or other authority. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

At year end the carrying amount of the County's deposits was \$22,564,458 and the bank balance was \$22,151,338. Federal depository insurance covered \$1,411,845 of the bank balance and \$20,739,493 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	\$20,739,493
Total Balance	<u><u>\$20,739,493</u></u>

At year end, the carrying amount of Riverside Training Industries' (component unit) deposits was \$187,293 and the bank balance was \$187,293. Federal depository insurance covered all of the bank balance.

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010**

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

**B. Investments**

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			less than 1	1-3	3-5
STAR Ohio	\$6,940,611	AAAm <sup>1</sup>	\$6,940,611	\$0	\$0
FHLB	13,777,358	AAA <sup>1,2</sup>	729,618	3,599,074	9,448,666
FHLMC	5,287,959	AAA <sup>1,2</sup>	0	1,000,040	4,287,919
FNMA	8,924,938	AAA <sup>1,2</sup>	1,043,080	2,069,080	5,812,778
Total Investments	<u>\$34,930,866</u>		<u>\$8,713,309</u>	<u>\$6,668,194</u>	<u>\$19,549,363</u>

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

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

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

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

*Concentration of Credit Risk* – The County's investment policy states that the Treasurer may invest in any instrument or security authorized by Ohio Revised Code Section 135. The policy places no limit on the amount the County may invest in any one issuer. The County has invested 19.9% of its portfolio in Star Ohio and 80.1% in US Agency Securities (FNMA, FHLB and FHLMC).

*Custodial Credit Risk* – For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The County's investment policy states that it will diversify its investments to avoid incurring unreasonable and avoidable risks regarding specific security types or individual financial institutions. All of the County's securities are either insured and registered in the name of the County or registered in the name of the County.

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

	Fair Value	Credit Rating	Investment Maturities (in Years)			
			N/A	less than 1	1-5	Over 5
Corporate stocks and bonds	\$640,493	A- AA <sup>1</sup>	\$373,429	\$50,538	\$82,994	\$133,532
Mutual Funds	664,389	N/A	664,389	0	0	0
Other Assets	4,560	N/A	4,560	0	0	0
Total Investments	<u>\$1,309,442</u>		<u>\$1,042,378</u>	<u>\$50,538</u>	<u>\$82,994</u>	<u>\$133,532</u>

<sup>1</sup> Moody's Investor Service

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

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

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

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

	<u>Cash and Cash Equivalents *</u>	<u>Investments</u>
Per Statement of Net Assets	\$14,462,937	\$43,032,387
Certificates of Deposit (with maturities of more than 3 months)	15,042,132	(15,042,132)
Investments:		
STAR Ohio	<u>(6,940,611)</u>	<u>6,940,611</u>
Per GASB Statement No. 3	<u><u>\$22,564,458</u></u>	<u><u>\$34,930,866</u></u>

\* - Includes Cash and Cash Equivalents with Fiscal Agent

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

	<u>Cash and Cash Equivalents</u>	<u>Investments</u>
Per Statement of Net Assets	<u>\$187,293</u>	<u>\$1,309,442</u>
Per GASB Statement No. 3	<u><u>\$187,293</u></u>	<u><u>\$1,309,442</u></u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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**NOTE 4 - TAXES**

**A. Property Taxes**

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property located in the County and used in business. Real property taxes (other than public utility) collected during 2010 were levied after October 1, 2009 on assessed values as of January 1, 2009, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 2007. Real property taxes are payable annually or semi-annually. The first payment is due February 14; the remainder payable by July 20.

Tangible personal property tax revenues received in 2010 (other than public utility property) represent the collection of 2010 taxes. Tangible personal property taxes received in 2010 were levied after October 1, 2009, on the true value as of January 1, 2009. In prior years, tangible personal property assessments were twenty-five percent of true value for capital assets and twenty-three percent of true value for inventory. Tangible personal property tax has been phased out. The assessment percentage for property, including inventory is 0% for 2010. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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

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

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

**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010**

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**NOTE 4 - TAXES (Continued)**

**A. Property Taxes (Continued)**

The full tax rate to the County for the year ended December 31, 2010, was \$8.81 per \$1,000 of assessed value. The assessed value upon which the 2010 tax receivable was based was \$2,159,672,050. This amount constitutes \$2,103,557,000 in real property assessed value, \$56,115,050 in public utility assessed value.

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

**B. Other Taxes**

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

**NOTE 5- RECEIVABLES**

Receivables at December 31, 2010, consisted of taxes, accounts receivable, intergovernmental receivables, interest, loans and interfund receivables. All receivables are considered collectible in full.

**NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES**

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2010 represent interfund loans receivable and payable:

	<u>Interfund Loans</u>	
	<u>Receivables</u>	<u>Payables</u>
Governmental Funds:		
General Fund	\$555,468	\$0
Community Development Block Grant	0	90,000
Other Governmental Funds	0	15,468
Total Governmental Funds	<u>555,468</u>	<u>105,468</u>
Proprietary Funds:		
Water	0	450,000
Total Proprietary Funds	<u>0</u>	<u>450,000</u>
Total Interfund Loans	<u><u>\$555,468</u></u>	<u><u>\$555,468</u></u>

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

The following balances at December 31, 2010, represent due from/to other funds:

	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$102,058	\$53,726
Motor Vehicle and Gasoline Tax Fund	34,669	0
Job and Family Services Fund	0	145,106
Board of Developmental Disabilities Fund	0	6,323
Community Development Block Grant Fund	0	46,539
Other Governmental Funds	584,967	466,283
Total Governmental Funds	721,694	717,977
Enterprise Funds:		
Water Fund	544	0
Sewer Fund	544	1,605
Transfer Station Fund	0	3,200
Total Enterprise Funds	1,088	4,805
Total Interfund Receivables and Payables	\$722,782	\$722,782

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

**NOTE 7 - TRANSFERS**

The following balances at December 31, 2010 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$13,350	\$336,379
Other Governmental Funds	701,201	378,172
Total All Transfers	\$714,551	\$714,551

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, 2010**

**NOTE 8 - CAPITAL ASSETS**

**A. Governmental Activities Capital Assets**

Summary by category of changes in governmental activities capital assets at December 31, 2010:

*Historical Cost:*

Class	December 31, 2009	Additions	Deletions	December 31, 2010
<i>Non-Depreciable Capital Assets:</i>				
Land	\$5,517,735	\$0	\$0	\$5,517,735
Total Non-Depreciable Capital Assets	5,517,735	0	0	5,517,735
<i>Depreciable Capital Assets:</i>				
Buildings	38,748,677	4,030,483	0	42,779,160
Improvements Other Than Buildings	303,480	0	0	303,480
Machinery and Equipment	19,250,057	892,791	(117,862)	20,024,986
Infrastructure	73,517,878	2,087,546	(52,388)	75,553,036
Total Depreciable Capital Assets	131,820,092	7,010,820	(170,250)	138,660,662
Total Cost	\$137,337,827	\$7,010,820	(\$170,250)	\$144,178,397

*Accumulated Depreciation:*

Class	December 31, 2009	Additions	Deletions	December 31, 2010
Buildings	(\$8,237,455)	(\$663,748)	\$0	(\$8,901,203)
Improvements Other Than Buildings	(169,173)	(11,588)	0	(180,761)
Machinery and Equipment	(15,118,705)	(1,144,929)	62,754	(16,200,880)
Infrastructure	(28,585,320)	(873,530)	27,150	(29,431,700)
Total Depreciation	(\$52,110,653)	(\$2,693,795) *	\$89,904	(\$54,714,544)
<i>Net Value:</i>	\$85,227,174			\$89,463,853

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

Public Safety	\$479,709
Health	152,268
Human Services	55,414
Public Works	1,296,007
General Government	710,397
Total Depreciation Expense	\$2,693,795

**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010**

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

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

Summary by Category at December 31, 2010:

<i>Historical Cost:</i>				
Class	December 31, 2009	Additions	Deletions	December 31, 2010
<i>Non-Depreciable Capital Assets:</i>				
Land	\$90,000	\$0	\$0	\$90,000
Total Non-Depreciable Capital Assets	90,000	0	0	90,000
<i>Depreciable Capital Assets:</i>				
Buildings	3,686,711	0	0	3,686,711
Improvements Other Than Buildings	20,988,704	6,852,323	0	27,841,027
Machinery and Equipment	1,529,232	152,882	(103,605)	1,578,509
Total Depreciable Capital Assets	26,204,647	7,005,205	(103,605)	33,106,247
Total Cost	<u>\$26,294,647</u>	<u>\$7,005,205</u>	<u>(\$103,605)</u>	<u>\$33,196,247</u>
<i>Accumulated Depreciation:</i>				
Class	December 31, 2009	Additions	Deletions	December 31, 2010
Buildings	(\$535,638)	(\$66,541)	\$0	(\$602,179)
Improvements Other Than Buildings	(5,853,396)	(508,414)	0	(6,361,810)
Machinery and Equipment	(652,250)	(144,549)	56,954	(739,845)
Total Depreciation	<u>(\$7,041,284)</u>	<u>(\$719,504)</u>	<u>\$56,954</u>	<u>(\$7,703,834)</u>
<i>Net Value:</i>	<u>\$19,253,363</u>			<u>\$25,492,413</u>

**NOTE 9 – DEFINED BENEFIT PENSION PLANS**

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

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

All employees of the County, except teachers at the Board of Developmental Disabilities participate in one of the three pension plans administered by OPERS: the Traditional Pension Plan (TP), the Member-Directed Plan (MD), and the Combined Plan (CO). The TP Plan is a cost-sharing multiple employer defined benefit pension plan. The MD Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the MD Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon.

The CO Plan is a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. Under the CO Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the TP Plan. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the MD Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the TP Plan and CO Plan. Members of the MD Plan do not qualify for ancillary benefits, including postemployment health care benefits. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for OPERS. Interested parties may obtain a copy by making a written request to OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

The ORC provides statutory authority for employee and employer contributions. For 2010, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). The employee contribution rate is 10.0%. The 2010 employer contribution rate for local government employer units was 14.00% of covered payroll which is the maximum contribution rate set by State statutes. The 2010 employer contribution rate for law enforcement government employer units was 17.87% of covered payroll with a maximum contribution rate set by State statutes of 18.1%. Employer contribution rates are actuarially determined. A portion of the County’s contribution is used to fund pension obligations with the remainder being used to fund health care benefits. The portion of employer contributions allocated to pension obligations for members in the Traditional Plan was 8.5% from January 1 through February 28, 2010 and 9.0% from March 1 through December 31, 2010. The portion of employer contributions allocated to pension obligations for members in the Combined Plan was 9.27% from January 1 through February 28, 2010, and 9.77% from March 1 through December 31, 2010.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

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

For law enforcement, the portion of employer contributions allocated to pension obligations for members in the Traditional Plan was 12.37% from January 1 through February 28, 2010 and 12.87% from March 1 through December 31, 2010. The portion of employer contributions allocated to pension obligations for members in the Combined Plan was 13.14% from January 1 through February 28, 2010, and 13.64% from March 1 through December 31, 2010. The contribution requirements of plan members and the County are established and may be amended by the OPERS Board. The County's contributions to the Ohio PERS for the years ending December 31, 2010, 2009, and 2008 were \$2,524,138, \$2,121,117 and \$2,190,804, respectively, for employees of the County and \$364,383, \$367,937 and \$321,992 respectively, for law enforcement officers, which were equal to the required contributions for each year.

**B. State Teachers Retirement System**

Plan Description - The teachers who work for the Board of Developmental Disabilities participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

**B. State Teachers Retirement System (Continued)**

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

Funding Policy - For the fiscal year ended June 30, 2010, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2009, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended June 30, 2010, 2009, and 2008 were \$52,420, \$60,495, and \$56,375 respectively; which were equal to the required contributions for each year.

**NOTE 10 - POSTEMPLOYMENT BENEFITS**

**A. Ohio Public Employees Retirement System ("OPERS")**

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

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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**NOTE 10 - POSTEMPLOYMENT BENEFITS (Continued)**

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

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

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

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, local government employers contributed at a rate of 14.00% of covered payroll. Law enforcement employers contributed at a rate of 17.87% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local government employers and 18.1% for law enforcement. Active members do not make contributions to the OPEB plan.

The OPERS Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. For employees of the County including law enforcement employees, the portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5% from January 1 through February 28, 2010 and 5.0% from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73% from January 1 through February 28, 2010, and 4.23% from March 1 through December 31, 2010. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions for health care to the OPERS for the years ending December 31, 2010, 2009, and 2008 were \$1,438,995, \$1,400,193 and \$2,190,804, respectively, for employees of the County and \$144,860, \$183,890 and \$216,726 respectively, for law enforcement officers, which were equal to the required contributions for each year.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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**NOTE 10 - POSTEMPLOYMENT BENEFITS (Continued)**

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

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

**B. State Teachers Retirement System**

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

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

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2010, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended June 30, 2010, 2009, and 2008 were \$4,032, \$4,653, and \$4,337 respectively; which were equal to the required contributions for each year.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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**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, 2010, the County's accumulated, unpaid compensated absences amounted to \$3,040,662. Of this amount, \$2,918,027 is recorded as Governmental Activities on the Entity Wide Statement of Net Assets (\$1,726,605 is reported as due within one year), \$122,635 is recorded as Business-type activities (\$70,770 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, 2010	Additions	(Reductions)	Balance December 31, 2010
<b>Governmental Funds Notes Payable</b>					
1.38% Super Cleanup Fund	11/25/2010	\$306,000	\$0	(\$306,000)	\$0
1.88% Super Cleanup Fund	6/1/2011	0	310,208	0	310,208
1.25% Permanent Improvement	11/25/2010	4,500,000	0	(4,500,000)	0
Total Governmental Funds Notes Payable		<u>\$4,806,000</u>	<u>\$310,208</u>	<u>(\$4,806,000)</u>	<u>\$310,208</u>
<b>Enterprise Funds Notes Payable:</b>					
1.88% Water System	6/1/2011	\$0	\$472,016	\$0	\$472,016
1.88% Sewer System	6/1/2011	0	692,776	0	692,776
1.38% Water System	11/25/2010	485,000	0	(485,000)	0
1.38% Sewer System	11/25/2010	884,000	0	(884,000)	0
Total Enterprise Notes Payable		<u>\$1,369,000</u>	<u>\$1,164,792</u>	<u>(\$1,369,000)</u>	<u>\$1,164,792</u>

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010**

**NOTE 13 - LONG-TERM LIABILITIES**

Long-term debt and other long-term obligations of the County at December 31, 2010 were as follows:

	Interest Rate	Maturity Date	Original Issue Amount	Balance January 1, 2010	Additions	Retired	Balance December 31, 2010	Amounts Due Within One Year
<b>Governmental Activities:</b>								
<b>General Obligation Bonds:</b>								
1997 Juvenile Detention Center Bonds	4.20 - 4.88%	2010	\$2,230,000	\$220,000	\$0	(\$220,000)	\$0	\$0
2002 Hobart Building Bonds	1.65 - 5.00%	2022	3,600,000	2,620,000	0	(160,000)	2,460,000	165,000
2002 Juvenile Detention Center Bonds	1.65 - 5.00%	2022	990,000	725,000	0	(45,000)	680,000	45,000
2002 Utility Administration Building Bond	1.65 - 5.00%	2022	810,000	595,000	0	(35,000)	560,000	35,000
2002 Human Service Building Bonds	1.65 - 5.00%	2022	505,000	370,000	0	(20,000)	350,000	25,000
2010 911 Communications Center Bonds	2.35 - 5.75%	2025	4,570,000	0	4,570,000	0	4,570,000	45,000
<b>Total General Obligation Bonds</b>				<b>4,530,000</b>	<b>4,570,000</b>	<b>(480,000)</b>	<b>8,620,000</b>	<b>315,000</b>
Superfund Site Liability				8,765,900	0	(501,490)	8,264,410	0
Capital Leases			180,708	74,736	0	(36,886)	37,850	25,179
Compensated Absences				2,984,941	2,918,027	(2,984,941)	2,918,027	1,726,605
<b>Total Governmental Activities Long-term Liabilities</b>				<b>\$16,355,577</b>	<b>\$7,488,027</b>	<b>(\$4,003,317)</b>	<b>\$19,840,287</b>	<b>\$2,066,784</b>
<b>Business-Type Activities:</b>								
<b>General Obligation Bonds:</b>								
1997 Camp Troy Water Bonds	4.20 - 4.88%	2017	\$735,530	\$361,137	\$0	(\$40,862)	\$320,275	\$39,758
1997 Shenandoah Sewer Bonds	4.20 - 4.88%	2017	49,617	24,361	0	(2,756)	21,605	2,682
1997 Evanston Sewer Bonds	4.20 - 4.88%	2017	531,468	260,946	0	(29,526)	231,420	28,728
1997 Deercliff Sewer Bonds	4.20 - 4.88%	2017	492,840	241,980	0	(27,380)	214,600	26,640
1997 Camp Troy Sewer Bonds	4.20 - 4.88%	2017	1,520,545	746,576	0	(84,476)	662,100	82,192
1997 Solid Waste Bonds	4.20 - 4.88%	2010	1,400,000	140,000	0	(140,000)	0	0
1997 Ash Pit Bonds	4.20 - 4.88%	2010	365,000	40,000	0	(40,000)	0	0
1997 Transfer Station Improvement Bond	4.20 - 4.88%	2017	505,000	245,000	0	(25,000)	220,000	25,000
2002 Water Line Improvement Bonds	1.65 - 5.00%	2022	860,000	630,000	0	(40,000)	590,000	40,000
2002 County Road 25 Bonds-Sewer	1.65 - 5.00%	2022	52,000	38,000	0	(2,000)	36,000	2,000
2002 Monin Sewer Bonds	1.65 - 5.00%	2022	273,000	188,000	0	(11,000)	177,000	11,000
2002 Kessler Sewer Bonds	1.65 - 5.00%	2022	40,000	29,000	0	(2,000)	27,000	2,000
2005 Cedar Ridge Sewer Bonds	3.00 - 4.38%	2025	203,000	170,000	0	(9,000)	161,000	9,000
2005 Merrimont Sewer Bonds	3.00 - 4.38%	2025	1,165,000	1,007,000	0	(44,000)	963,000	49,000
2005 Cedar Ridge Water Bonds	3.00 - 4.38%	2025	278,000	238,000	0	(11,000)	227,000	11,000
2005 Merrimont Water Bonds	3.00 - 4.38%	2025	409,000	350,000	0	(16,000)	334,000	16,000
2007 Conwood Sewer	3.875 - 4.4%	2027	205,000	190,960	0	(7,020)	183,940	8,425
2007 Conwood Water	3.875 - 4.4%	2027	242,000	225,424	0	(8,288)	217,136	9,945
2007 Rosewood/Stonewood Water	3.875 - 4.4%	2027	203,000	189,096	0	(6,952)	182,144	8,342
2007 Wonder Way Waterline	3.875 - 4.4%	2027	80,000	74,520	0	(2,740)	71,780	3,288
2008 County Road 25-A Sewer	3.00 - 4.85%	2028	2,145,410	2,069,937	0	(73,519)	1,996,418	71,609
2008 South Co. Rd. 25-A Sewer	3.00 - 4.85%	2028	101,590	98,063	0	(3,481)	94,582	3,391
2008 UVMC Water Tower	3.00 - 4.85%	2028	140,000	135,000	0	(5,000)	130,000	5,000
2008 Transfer Station	3.00 - 4.85%	2028	1,213,000	1,172,000	0	(43,000)	1,129,000	45,000
<b>Total General Obligation Bonds</b>				<b>8,865,000</b>	<b>0</b>	<b>(675,000)</b>	<b>8,190,000</b>	<b>500,000</b>
<b>Ohio Public Works Commission Loans:</b>								
1995 Shenandoah Sewer Replacement	0.00%	2015	392,000	98,000	0	(19,600)	78,400	19,600
2006 Merrimont Area Water Replacement	0.00%	2026	500,000	160,000	0	(10,000)	150,000	10,000
2006 Merrimont Area Sewer Replacement	0.00%	2026	200,000	160,000	0	(10,000)	150,000	10,000
2002 Brandt Water Line	0.00%	2022	500,000	300,000	0	(25,000)	275,000	25,000
2008 Casstown Sanitary Sewer	0.00%	2029	225,000	213,750	0	(11,250)	202,500	11,250
<b>Total Ohio Public Works Commission Loans</b>				<b>931,750</b>	<b>0</b>	<b>(75,850)</b>	<b>855,900</b>	<b>75,850</b>
<b>Ohio Water Development Authority Loans:</b>								
2009 Casstown Sewers	0.00%	2029	1,209,442	1,171,436	0	(76,011)	1,095,425	0
2010 Hoke Plat Sewer Design	0.00%	2020	0	0	37,492	0	37,492	0
2010 Boonehill et al Sewer Design	0.00%	2020	0	0	39,078	0	39,078	0
2010 Ludlow Falls	0.00%	2020	0	0	400	0	400	0
2010 Preliminary Engineering Reports	0.00%	2020	0	0	628	0	628	0
2010 Phoneton Sewer Design	0.00%	2020	0	0	1,120	0	1,120	0
2010 Fletcher Sanitary Sewers	0.00%	2031	0	0	1,036,706	0	1,036,706	0
2010 Hilltop Combined Sewer Separation	0.00%	2031	0	0	63,636	0	63,636	0
2010 N. County Rd. 25A Sanitary Sewers	0.00%	2031	0	0	194,743	0	194,743	0
2010 Brandt Phase III Sewers	0.00%	2032	0	0	185,984	0	185,984	0
<b>Total Ohio Water Development Authority Loans</b>				<b>1,171,436</b>	<b>1,559,787</b>	<b>(76,011)</b>	<b>2,655,212</b>	<b>0</b>
Landfill Postclosure Care Liability				27,169	244	0	27,413	0
Compensated Absences Payable				117,786	122,635	(117,786)	122,635	70,770
<b>Total Business-Type Activities Long-term Liabilities</b>				<b>\$11,113,141</b>	<b>\$1,682,666</b>	<b>(\$944,647)</b>	<b>\$11,851,160</b>	<b>\$646,620</b>

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010**

**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, 2010 follows:

Years	General Obligation Bonds				OPWC Loans	
	Governmental Activities		Business-Type Activities		Principal	Interest
	Principal	Interest	Principal	Interest		
2011	\$315,000	\$393,535	\$500,000	\$364,321	\$75,850	\$0
2012	330,000	382,758	515,000	343,564	75,850	0
2013	550,000	371,082	545,000	321,824	75,850	0
2014	560,000	353,808	580,000	298,354	75,850	0
2015	585,000	334,307	595,000	272,971	56,250	0
2016-2020	3,435,000	1,283,033	2,475,000	975,063	281,250	0
2021-2025	2,845,000	414,988	2,125,000	483,853	181,250	0
2026-2028	0	0	855,000	80,520	33,750	0
Totals	<u>\$8,620,000</u>	<u>\$3,533,511</u>	<u>\$8,190,000</u>	<u>\$3,140,470</u>	<u>\$855,900</u>	<u>\$0</u>

The County has been approved for various Ohio Water Development Authority (OWDA) loans. Because these projects are not complete and the final value of the loans are indeterminate, amortization schedules have not been finalized.

**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 \$1,490,000 at December 31, 2010 are not included in the County's outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

**C. Conduit Debt**

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

**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010**

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

**C. Conduit Debt (Continued)**

As of December 31, 2010, 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, 2009, was \$41,065,000 at year end.

During 2007, the County entered into two lease agreements on behalf of local businesses. The businesses are listed as sublessee's and wholly responsible for the payments and other costs associated with the leased premises. Accordingly, the leases are not reported as liabilities in the County's financial statements. The balance of the two leases as of December 31, 2010 was \$2,152,672.

**NOTE 14 - CAPITAL LEASES**

The County is obligated under two leases accounted for as capital leases. The cost of the leased assets (E-911 software/hardware and a postage machine) is accounted for in the Governmental Activities as machinery and equipment. The original cost of the assets under capital lease is \$128,228.

The following is a schedule of the future minimum lease payments under the capital lease together with the present value of the net minimum lease payments as of December 31, 2010.

Year Ending December 31,	Capital Leases
2011	\$25,826
2012	12,923
Minimum Lease Payments	38,749
Less: Amount representing interest at the County's incremental borrowing rate of interest	(899)
Present value of minimum lease payments	<u>\$37,850</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.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

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

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

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

*North and South Landfills*

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

*Ash Disposal Pit and Ash Pile*

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

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

*Liquid Disposal Area and Ground Water*

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

The total cost of the construction to close the landfill was \$2,246,000. Operation, maintenance and site monitoring costs through the year 2035 are estimated to be \$8,264,410. 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 \$209,537 in revenues in 2010 leaving the fund balance in the Super Cleanup Fund at \$105,941. 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, 2010***

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**NOTE 16 - RELATED PARTY TRANSACTIONS**

During 2010, 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 \$200,911 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 \$671,595.

**NOTE 17 - CONTINGENCIES**

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

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

**NOTE 18 - RISK MANAGEMENT**

**A. Insurance**

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

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

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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

**A. Insurance (Continued)**

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

**B. Self Insurance**

The County maintains a self-funded health insurance program (Hospitalization Fund, an internal service fund) with claims processed by United Healthcare 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 \$8,028,605. The claims liability of \$964,884 reported in the Hospitalization Fund at December 31, 2010 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 2009 and 2010 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>
2009	\$872,139	\$7,668,552	(\$7,565,093)	\$975,598
2010	975,598	7,531,898	(7,542,612)	964,884

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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**NOTE 19 – CONSTRUCTION COMMITMENTS**

As of December 31, 2010, the County had the following construction commitments outstanding:

<u>Fund/Project</u>	<u>Remaining Construction Commitment</u>	<u>Expected Completion</u>
E-911 Microwave Towers	\$484,096	2011
Various Sewer Projects	274,175	2011

**NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS**

**A. Tri County Board of Recovery and Mental Health Services**

The Tri County Board of Recovery and Mental Health Services (Tri County Board) is a jointly governed organization among Miami, Darke and Shelby counties. The Tri County Mental Health Board provides leadership in planning for and supporting community-based alcohol, drug addiction and mental health services in cooperation with public and private resources with emphasis on the development of prevention and early intervention programming while respecting, protecting and advocating for the rights of persons as consumers of alcohol, drug addiction and mental health services. The ability to influence operations depends on the County's representation on the Board. The Board of Trustees consists of eighteen members: four members are appointed by the Director of the Ohio Department of Mental Health, four members are appointed by the Director of the Ohio Department of Alcohol And Drug Addiction Services and the remaining ten members are appointed by the County Commissioners of Miami, Darke and Shelby counties in the same proportion as the County's population bears to the total population of the three counties combined. During 2010, the County contributed \$1,899,082 by voted levy for the operations of the organization. Miami County acts as the fiscal agent for the Tri County Board and its financial activity is included as an agency of the County. Financial information may be obtained from the County Auditor, Matthew W. Gearhardt, 201 West Main Street, Troy, Ohio 45373-2363.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010***

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**NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS (Continued)**

**B. West Central Ohio Network**

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin, and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Board of Development Disabilities of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating Boards of Development Disabilities. Payments to West Con are limited to the Supported Living funds of each participating county. During 2010, the County spent \$1,909,936 of the balance on deposit with West Con while receiving \$1,815,530. The balance at December 31, 2010 was \$428,183. Financial information can be obtained from Saul Bauer, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

**NOTE 21 – SUBSEQUENT EVENTS**

On April 19, 2011, the County Commissioners approved a motion to authorize the issuance of an amount not to exceed \$840,000 in Various Purpose Bond Anticipation Notes, Series 2009 (2011 renewal) for costs related to on-going water and sewer projects. Also, the Commissioners authorized the issuance of an amount not to exceed \$6,900,000 of Various Purpose Refunding Bonds.

*COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES*

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



***Nonmajor Governmental Funds***

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***Special Revenue Funds***

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Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

**Child Support Enforcement Agency Fund**

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

**Dog and Kennel Fund**

This fund is used to account for fees collected for defraying the cost of administering the registration program, for compensation of the county dog wardens, deputy pound keepers and staff and for the payments of animal claims.

**Shelter / Domestic Violence Fund**

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

**Youth Services Subsidy Fund**

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

**E-911 Emergency Operations Fund**

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

**Public Defender Fund**

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

**Delinquent Tax Collection Fund**

This fund accounts for five percent (5%) of all certified delinquent taxes and assessments collected by the County Treasurer. These funds are used for the collection of delinquent property taxes and assessments and are appropriated one half to the County Treasurer and one half to the County Prosecuting Attorney.

**Real Estate Appraisal Fund**

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

(Continued)

***Special Revenue Funds***

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**Pre-Trial Services Fund**

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

**County Conservancy Fund**

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

**Super Cleanup Fund**

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

**Emergency Management Agency Fund**

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

**Enforcement and Education Fund**

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

**Juvenile Detention / Rehabilitation Center Fund**

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

**County Probation Services Fund**

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

**Recycle Grant Fund**

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

**Urban Mass Transportation Fund**

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

(Continued)

***Special Revenue Funds***

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**Children's Services Board Fund**

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

**Legal Research Fund**

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

**One-Stop Shop Fund**

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

**Law Enforcement Fund**

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

**County Recorder Equipment Fund**

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

**Court Computerization Fund**

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

**Dispute Resolution Fund**

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

**Commissary Fund**

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

**Court Security Grant Fund**

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

(Continued)

***Special Revenue Funds***

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**Food Services Fund**

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

**Common Pleas Court – Special Projects Fund**

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

**Sheriff’s Juvenile Safety Trust Fund**

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

**Municipal Court Restitution Fund**

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

**Children’s Services Trust Fund**

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

**D.A.R.E. Trust Fund**

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

***Debt Service Funds***

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

**General Obligation Debt Fund**

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

**Special Assessment Debt Fund**

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

***Capital Projects Funds***

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

**Sewer System Improvement Fund**

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

**Permanent Improvement Fund**

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

**Health Care 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.

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2010**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 4,529,819	\$ 46,425	\$ 2,808,245	\$ 7,384,489
Investments	8,143,955	0	650,764	8,794,719
Receivables:				
Taxes	591,899	0	17,548	609,447
Accounts	122,799	0	0	122,799
Intergovernmental	2,538,106	0	0	2,538,106
Due from Other Funds	260,677	0	324,290	584,967
Prepaid Items	12,199	0	0	12,199
<b>Total Assets</b>	<b>\$ 16,199,454</b>	<b>\$ 46,425</b>	<b>\$ 3,800,847</b>	<b>\$ 20,046,726</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 360,068	\$ 0	\$ 434,854	\$ 794,922
Accrued Wages and Benefits Payable	234,834	0	0	234,834
Intergovernmental Payable	23,866	0	0	23,866
Due to Other Funds	466,283	0	0	466,283
Interfund Loans Payable	15,468	0	0	15,468
Deferred Revenue	1,035,354	0	0	1,035,354
Accrued Interest Payable	3,410	0	0	3,410
General Obligation Notes Payable	310,208	0	0	310,208
<b>Total Liabilities</b>	<b>2,449,491</b>	<b>0</b>	<b>434,854</b>	<b>2,884,345</b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	2,460,077	0	1,591,171	4,051,248
Reserved for Prepaid Items	12,199	0	0	12,199
Reserved for Debt Service	0	46,425	0	46,425
Undesignated/Unreserved in:				
Special Revenue Funds	11,277,687	0	0	11,277,687
Capital Projects Funds	0	0	1,774,822	1,774,822
<b>Total Fund Balances</b>	<b>13,749,963</b>	<b>46,425</b>	<b>3,365,993</b>	<b>17,162,381</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 16,199,454</b>	<b>\$ 46,425</b>	<b>\$ 3,800,847</b>	<b>\$ 20,046,726</b>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2010***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 2,942,088	\$ 0	\$ 17,548	\$ 2,959,636
Intergovernmental Revenues	8,123,728	0	34,372	8,158,100
Charges for Services	8,391,931	0	2,242,022	10,633,953
Licenses and Permits	20	0	0	20
Investment Earnings	450	0	0	450
Fines and Forfeitures	240,368	0	0	240,368
All Other Revenues	138,933	0	0	138,933
<b>Total Revenue</b>	19,837,518	0	2,293,942	22,131,460
<b>Expenditures:</b>				
Current:				
Public Safety	8,930,195	0	0	8,930,195
Health	339,741	0	0	339,741
Human Services	5,631,067	0	0	5,631,067
Conservation and Recreation	122,794	0	0	122,794
Public Works	1,393,707	0	0	1,393,707
General Government	2,962,121	0	0	2,962,121
Capital Outlay	0	0	3,982,949	3,982,949
Debt Service:				
Principal Retirement	20,250	480,000	0	500,250
Interest and Fiscal Charges	8,923	261,490	105,355	375,768
<b>Total Expenditures</b>	19,408,798	741,490	4,088,304	24,238,592
Excess (Deficiency) of Revenues Over Expenditures	428,720	(741,490)	(1,794,362)	(2,107,132)
<b>Other Financing Sources (Uses):</b>				
General Obligation Bonds Issued	0	0	4,570,000	4,570,000
Premium on General Obligation Bonds Issued	0	0	40,979	40,979
Transfers In	0	700,622	579	701,201
Transfers Out	(300,926)	0	(77,246)	(378,172)
<b>Total Other Financing Sources (Uses)</b>	(300,926)	700,622	4,534,312	4,934,008
Net Change in Fund Balance	127,794	(40,868)	2,739,950	2,826,876
<b>Fund Balances at Beginning of Year</b>	13,622,169	87,293	626,043	14,335,505
<b>Fund Balances End of Year</b>	\$ 13,749,963	\$ 46,425	\$ 3,365,993	\$ 17,162,381

**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2010***

	Child Support Enforcement Agency	Dog and Kennel	Shelter/ Domestic Violence	Youth Services Subsidy
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 303,152	\$ 130,733	\$ 50,496	\$ 401,330
Investments	1,892,016	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	34,183	0	1,120	0
Intergovernmental	0	4,677	96,995	197,002
Due from Other Funds	0	0	0	11,838
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 2,229,351</u>	<u>\$ 135,410</u>	<u>\$ 148,611</u>	<u>\$ 610,170</u>
<b>Liabilities:</b>				
Accounts Payable	0	2,417	27,365	8,941
Accrued Wages and Benefits Payable	21,148	5,257	4,087	17,270
Intergovernmental Payable	0	21,012	0	0
Due to Other Funds	46,183	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	96,995	88,027
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
<b>Total Liabilities</b>	<u>67,331</u>	<u>28,686</u>	<u>128,447</u>	<u>114,238</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	24,257	21,459	2,796	141,661
Reserved for Prepaid Items	0	0	0	0
Undesignated/Unreserved	2,137,763	85,265	17,368	354,271
<b>Total Fund Balances</b>	<u>2,162,020</u>	<u>106,724</u>	<u>20,164</u>	<u>495,932</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 2,229,351</u>	<u>\$ 135,410</u>	<u>\$ 148,611</u>	<u>\$ 610,170</u>

**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2010***

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy	Super Cleanup
\$ 312,932	\$ 111,352	\$ 456,834	\$ 95,936	\$ 15,646	\$ 68,756	\$ 384,463
1,953,061	0	0	598,761	0	0	0
438,702	0	0	0	0	118,101	35,096
0	0	0	0	0	0	0
306,566	12,509	0	0	43,940	8,011	0
70,893	0	0	0	0	0	0
7,359	884	0	0	0	0	0
<u>\$ 3,089,513</u>	<u>\$ 124,745</u>	<u>\$ 456,834</u>	<u>\$ 694,697</u>	<u>\$ 59,586</u>	<u>\$ 194,868</u>	<u>\$ 419,559</u>
19,172	0	0	19,665	0	0	0
34,340	9,077	5,552	12,216	2,233	0	0
0	0	0	0	0	0	0
324,940	0	0	0	0	0	0
0	0	0	0	9,026	0	0
0	0	0	0	21,970	126,112	0
0	0	0	0	0	0	3,410
0	0	0	0	0	0	310,208
<u>378,452</u>	<u>9,077</u>	<u>5,552</u>	<u>31,881</u>	<u>33,229</u>	<u>126,112</u>	<u>313,618</u>
1,048,718	13,535	150	224,219	0	726	376,554
7,359	884	0	0	0	0	0
<u>1,654,984</u>	<u>101,249</u>	<u>451,132</u>	<u>438,597</u>	<u>26,357</u>	<u>68,030</u>	<u>(270,613)</u>
<u>2,711,061</u>	<u>115,668</u>	<u>451,282</u>	<u>662,816</u>	<u>26,357</u>	<u>68,756</u>	<u>105,941</u>
<u>\$ 3,089,513</u>	<u>\$ 124,745</u>	<u>\$ 456,834</u>	<u>\$ 694,697</u>	<u>\$ 59,586</u>	<u>\$ 194,868</u>	<u>\$ 419,559</u>

(Continued)

**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2010***

	Emergency Management Agency	Enforcement and Education	Juvenile Detention/ Rehabilitation Center	County Probation Services
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 28,240	\$ 83,519	\$ 153,850	\$ 12,840
Investments	0	0	960,210	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	278,675	16,305	1,028,838	22,546
Due from Other Funds	0	0	26,558	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 306,915</u>	<u>\$ 99,824</u>	<u>\$ 2,169,456</u>	<u>\$ 35,386</u>
<b>Liabilities:</b>				
Accounts Payable	10,000	0	15,784	3,278
Accrued Wages and Benefits Payable	2,314	0	66,291	4,881
Intergovernmental Payable	0	0	1,377	0
Due to Other Funds	70,893	0	4,334	0
Interfund Loans Payable	0	5,299	0	1,143
Deferred Revenue	182,896	4,973	285,104	11,273
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
<b>Total Liabilities</b>	<u>266,103</u>	<u>10,272</u>	<u>372,890</u>	<u>20,575</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	8,216	8,071	104,067	2,250
Reserved for Prepaid Items	0	0	0	0
Undesignated/Unreserved	32,596	81,481	1,692,499	12,561
<b>Total Fund Balances</b>	<u>40,812</u>	<u>89,552</u>	<u>1,796,566</u>	<u>14,811</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 306,915</u>	<u>\$ 99,824</u>	<u>\$ 2,169,456</u>	<u>\$ 35,386</u>

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2010**

Recycle Grant	Urban Mass Transportation	Children's Services Board	Legal Research	One-Stop Shop	Law Enforcement	County Recorder Equipment
\$ 33,967	\$ 440,088	\$ 278,265	\$ 76,914	\$ 230,504	\$ 133,410	\$ 183,272
0	0	1,736,703	0	0	0	0
0	0	0	0	0	0	0
0	0	5,236	4,924	38,906	0	0
0	9,946	441,041	0	0	47,772	0
0	39,270	112,118	0	0	0	0
0	0	3,956	0	0	0	0
<u>\$ 33,967</u>	<u>\$ 489,304</u>	<u>\$ 2,577,319</u>	<u>\$ 81,838</u>	<u>\$ 269,410</u>	<u>\$ 181,182</u>	<u>\$ 183,272</u>
0	63,110	112,172	10,612	0	0	2,000
257	0	32,497	1,412	7,691	0	0
0	0	0	0	0	1,477	0
0	11,948	6,228	0	0	1,757	0
0	0	0	0	0	0	0
0	0	170,232	0	0	47,772	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>257</u>	<u>75,058</u>	<u>321,129</u>	<u>12,024</u>	<u>7,691</u>	<u>51,006</u>	<u>2,000</u>
3,304	246,172	111,842	895	7,030	4,528	12,502
0	0	3,956	0	0	0	0
<u>30,406</u>	<u>168,074</u>	<u>2,140,392</u>	<u>68,919</u>	<u>254,689</u>	<u>125,648</u>	<u>168,770</u>
<u>33,710</u>	<u>414,246</u>	<u>2,256,190</u>	<u>69,814</u>	<u>261,719</u>	<u>130,176</u>	<u>181,272</u>
<u>\$ 33,967</u>	<u>\$ 489,304</u>	<u>\$ 2,577,319</u>	<u>\$ 81,838</u>	<u>\$ 269,410</u>	<u>\$ 181,182</u>	<u>\$ 183,272</u>

(Continued)

**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2010***

	Court Computerization	Dispute Resolution	Commissary	Court Security Grant
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 85,197	\$ 67,998	\$ 146,001	\$ 8,941
Investments	531,741	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	16,885	5,222	4,224	1,660
Intergovernmental	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 633,823</u>	<u>\$ 73,220</u>	<u>\$ 150,225</u>	<u>\$ 10,601</u>
<b>Liabilities:</b>				
Accounts Payable	34,818	0	4,294	0
Accrued Wages and Benefits Payable	3,328	3,253	0	0
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
<b>Total Liabilities</b>	<u>38,146</u>	<u>3,253</u>	<u>4,294</u>	<u>0</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	35,137	11,940	4,574	1,455
Reserved for Prepaid Items	0	0	0	0
Undesignated/Unreserved	560,540	58,027	141,357	9,146
<b>Total Fund Balances</b>	<u>595,677</u>	<u>69,967</u>	<u>145,931</u>	<u>10,601</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 633,823</u>	<u>\$ 73,220</u>	<u>\$ 150,225</u>	<u>\$ 10,601</u>

**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2010***

Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
\$ 118,415	\$ 75,540	\$ 1,567	\$ 2,776	\$ 31,929	\$ 4,956	\$ 4,529,819
0	471,463	0	0	0	0	8,143,955
0	0	0	0	0	0	591,899
0	10,439	0	0	0	0	122,799
23,283	0	0	0	0	0	2,538,106
0	0	0	0	0	0	260,677
0	0	0	0	0	0	12,199
<u>\$ 141,698</u>	<u>\$ 557,442</u>	<u>\$ 1,567</u>	<u>\$ 2,776</u>	<u>\$ 31,929</u>	<u>\$ 4,956</u>	<u>\$ 16,199,454</u>
9,103	15,487	0	1,850	0	0	360,068
353	1,377	0	0	0	0	234,834
0	0	0	0	0	0	23,866
0	0	0	0	0	0	466,283
0	0	0	0	0	0	15,468
0	0	0	0	0	0	1,035,354
0	0	0	0	0	0	3,410
0	0	0	0	0	0	310,208
<u>9,456</u>	<u>16,864</u>	<u>0</u>	<u>1,850</u>	<u>0</u>	<u>0</u>	<u>2,449,491</u>
29,825	9,472	0	4,211	511	0	2,460,077
0	0	0	0	0	0	12,199
<u>102,417</u>	<u>531,106</u>	<u>1,567</u>	<u>(3,285)</u>	<u>31,418</u>	<u>4,956</u>	<u>11,277,687</u>
<u>132,242</u>	<u>540,578</u>	<u>1,567</u>	<u>926</u>	<u>31,929</u>	<u>4,956</u>	<u>13,749,963</u>
<u>\$ 141,698</u>	<u>\$ 557,442</u>	<u>\$ 1,567</u>	<u>\$ 2,776</u>	<u>\$ 31,929</u>	<u>\$ 4,956</u>	<u>\$ 16,199,454</u>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

	<u>Child Support Enforcement Agency</u>	<u>Dog and Kennel</u>	<u>Shelter/ Domestic Violence</u>	<u>Youth Services Subsidy</u>
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,114,342	0	152,957	400,630
Charges for Services	359,664	314,965	0	542,681
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	19,033	0	9,310
All Other Revenue	14,119	39	1,500	1,411
<b>Total Revenue</b>	<u>1,488,125</u>	<u>334,037</u>	<u>154,457</u>	<u>954,032</u>
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	0	425,269
Health	0	339,741	0	0
Human Services	1,536,339	0	188,215	653,271
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<u>1,536,339</u>	<u>339,741</u>	<u>188,215</u>	<u>1,078,540</u>
Excess (Deficiency) of Revenues Over Expenditures	(48,214)	(5,704)	(33,758)	(124,508)
<b>Other Financing Sources (Uses):</b>				
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(48,214)	(5,704)	(33,758)	(124,508)
<b>Fund Balances at Beginning of Year</b>	<u>2,210,234</u>	<u>112,428</u>	<u>53,922</u>	<u>620,440</u>
<b>Fund Balances End of Year</b>	<u>\$ 2,162,020</u>	<u>\$ 106,724</u>	<u>\$ 20,164</u>	<u>\$ 495,932</u>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy	Super Cleanup
\$ 2,619,242	\$ 0	\$ 0	\$ 0	\$ 0	\$ 113,309	\$ 209,537
0	327,564	0	0	89,536	19,535	0
1,025,650	65,214	135,001	904,475	0	0	0
0	0	0	20	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
94	259	1,648	0	0	0	0
<u>3,644,986</u>	<u>393,037</u>	<u>136,649</u>	<u>904,495</u>	<u>89,536</u>	<u>132,844</u>	<u>209,537</u>
4,110,856	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	122,794	0
0	0	0	0	0	0	170,521
0	386,285	177,130	655,576	81,829	0	0
20,250	0	0	0	0	0	0
1,904	0	0	0	0	0	7,019
<u>4,133,010</u>	<u>386,285</u>	<u>177,130</u>	<u>655,576</u>	<u>81,829</u>	<u>122,794</u>	<u>177,540</u>
(488,024)	6,752	(40,481)	248,919	7,707	10,050	31,997
<u>(62,576)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(62,576)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(550,600)	6,752	(40,481)	248,919	7,707	10,050	31,997
3,261,661	108,916	491,763	413,897	18,650	58,706	73,944
<u>\$ 2,711,061</u>	<u>\$ 115,668</u>	<u>\$ 451,282</u>	<u>\$ 662,816</u>	<u>\$ 26,357</u>	<u>\$ 68,756</u>	<u>\$ 105,941</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, 2010***

	Emergency Management Agency	Enforcement and Education	Juvenile Detention/ Rehabilitation Center	County Probation Services
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	400,228	37,864	1,562,141	43,435
Charges for Services	0	0	2,247,107	241,329
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	19,705	0	0
All Other Revenue	0	0	2,470	0
<b>Total Revenue</b>	400,228	57,569	3,811,718	284,764
<b>Expenditures:</b>				
Current:				
Public Safety	398,327	0	3,654,348	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	14,617	0	291,507
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	398,327	14,617	3,654,348	291,507
Excess (Deficiency) of Revenues Over Expenditures	1,901	42,952	157,370	(6,743)
<b>Other Financing Sources (Uses):</b>				
Transfers Out	0	0	(225,000)	0
<b>Total Other Financing Sources (Uses)</b>	0	0	(225,000)	0
Net Change in Fund Balance	1,901	42,952	(67,630)	(6,743)
<b>Fund Balances at Beginning of Year</b>	38,911	46,600	1,864,196	21,554
<b>Fund Balances End of Year</b>	\$ 40,812	\$ 89,552	\$ 1,796,566	\$ 14,811

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

<u>Recycle Grant</u>	<u>Urban Mass Transportation</u>	<u>Children's Services Board</u>	<u>Legal Research</u>	<u>One-Stop Shop</u>	<u>Law Enforcement</u>	<u>County Recorder Equipment</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
20,000	971,780	2,727,329	0	0	41,177	0
0	257,078	1,159,028	5,559	603,480	42,034	31,279
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	92,565	0	1,922	0
0	3,000	52,176	140	730	0	0
<u>20,000</u>	<u>1,231,858</u>	<u>3,938,533</u>	<u>98,264</u>	<u>604,210</u>	<u>85,133</u>	<u>31,279</u>
0	14,920	0	0	0	93,065	0
0	0	0	0	0	0	0
0	0	3,238,426	0	0	0	0
0	0	0	0	0	0	0
0	1,223,186	0	0	0	0	0
15,464	0	0	152,856	483,334	0	64,525
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>15,464</u>	<u>1,238,106</u>	<u>3,238,426</u>	<u>152,856</u>	<u>483,334</u>	<u>93,065</u>	<u>64,525</u>
4,536	(6,248)	700,107	(54,592)	120,876	(7,932)	(33,246)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(13,350)</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(13,350)</u>	<u>0</u>	<u>0</u>
4,536	(6,248)	700,107	(54,592)	107,526	(7,932)	(33,246)
29,174	420,494	1,556,083	124,406	154,193	138,108	214,518
<u>\$ 33,710</u>	<u>\$ 414,246</u>	<u>\$ 2,256,190</u>	<u>\$ 69,814</u>	<u>\$ 261,719</u>	<u>\$ 130,176</u>	<u>\$ 181,272</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, 2010***

	Court Computerization	Dispute Resolution	Commissary	Court Security Grant
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	70,560	0	0
Charges for Services	244,980	0	49,450	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	76,292	0	21,541
All Other Revenue	0	0	0	0
<b>Total Revenue</b>	<u>244,980</u>	<u>146,852</u>	<u>49,450</u>	<u>21,541</u>
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	45,969	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	276,719	179,786	0	16,246
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<u>276,719</u>	<u>179,786</u>	<u>45,969</u>	<u>16,246</u>
Excess (Deficiency) of Revenues Over Expenditures	(31,739)	(32,934)	3,481	5,295
<b>Other Financing Sources (Uses):</b>				
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(31,739)	(32,934)	3,481	5,295
<b>Fund Balances at Beginning of Year</b>	<u>627,416</u>	<u>102,901</u>	<u>142,450</u>	<u>5,306</u>
<b>Fund Balances End of Year</b>	<u>\$ 595,677</u>	<u>\$ 69,967</u>	<u>\$ 145,931</u>	<u>\$ 10,601</u>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,942,088
144,650	0	0	0	0	0	8,123,728
0	162,957	0	0	0	0	8,391,931
0	0	0	0	0	0	20
0	0	0	0	450	0	450
0	0	0	0	0	0	240,368
0	0	0	61,347	0	0	138,933
<u>144,650</u>	<u>162,957</u>	<u>0</u>	<u>61,347</u>	<u>450</u>	<u>0</u>	<u>19,837,518</u>
186,864	0	0	0	0	577	8,930,195
0	0	0	0	0	0	339,741
14,576	0	0	0	240	0	5,631,067
0	0	0	0	0	0	122,794
0	0	0	0	0	0	1,393,707
0	100,367	0	65,880	0	0	2,962,121
0	0	0	0	0	0	20,250
0	0	0	0	0	0	8,923
<u>201,440</u>	<u>100,367</u>	<u>0</u>	<u>65,880</u>	<u>240</u>	<u>577</u>	<u>19,408,798</u>
(56,790)	62,590	0	(4,533)	210	(577)	428,720
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(300,926)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(300,926)</u>
(56,790)	62,590	0	(4,533)	210	(577)	127,794
189,032	477,988	1,567	5,459	31,719	5,533	13,622,169
<u>\$ 132,242</u>	<u>\$ 540,578</u>	<u>\$ 1,567</u>	<u>\$ 926</u>	<u>\$ 31,929</u>	<u>\$ 4,956</u>	<u>\$ 13,749,963</u>

**MIAMI COUNTY, OHIO**

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***Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2010***

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	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 43,696	\$ 2,729	\$ 46,425
<b>Total Assets</b>	<u>\$ 43,696</u>	<u>\$ 2,729</u>	<u>\$ 46,425</u>
<b>Liabilities:</b>			
<b>Total Liabilities</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Fund Balances:</b>			
Reserved for Debt Service	43,696	2,729	46,425
<b>Total Fund Balances</b>	<u>43,696</u>	<u>2,729</u>	<u>46,425</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 43,696</u>	<u>\$ 2,729</u>	<u>\$ 46,425</u>

**MIAMI COUNTY, OHIO**

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***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2010***

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	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
<b>Revenues:</b>			
<b>Total Revenue</b>	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	480,000	0	480,000
Interest and Fiscal Charges	261,490	0	261,490
<b>Total Expenditures</b>	741,490	0	741,490
Excess (Deficiency) of Revenues Over Expenditures	(741,490)	0	(741,490)
<b>Other Financing Sources (Uses):</b>			
Transfers In	700,622	0	700,622
<b>Total Other Financing Sources (Uses)</b>	700,622	0	700,622
Net Change in Fund Balance	(40,868)	0	(40,868)
<b>Fund Balances at Beginning of Year</b>	84,564	2,729	87,293
<b>Fund Balances End of Year</b>	\$ 43,696	\$ 2,729	\$ 46,425

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2010**

	Sewer System Improvement	Permanent Improvement	Health Care Improvement	E-911 Facility Construction	Total Nonmajor Capital Projects Funds
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 5,394	\$ 104,269	\$ 2,696,485	\$ 2,097	\$ 2,808,245
Investments	0	650,764	0	0	650,764
Receivables:					
Taxes	0	17,548	0	0	17,548
Due from Other Funds	0	324,290	0	0	324,290
<b>Total Assets</b>	<b>\$ 5,394</b>	<b>\$ 1,096,871</b>	<b>\$ 2,696,485</b>	<b>\$ 2,097</b>	<b>\$ 3,800,847</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 0	\$ 434,854	\$ 0	\$ 0	\$ 434,854
<b>Total Liabilities</b>	<b>0</b>	<b>434,854</b>	<b>0</b>	<b>0</b>	<b>434,854</b>
<b>Fund Balances:</b>					
Reserved for Encumbrances	0	1,591,171	0	0	1,591,171
Undesignated/Unreserved	5,394	(929,154)	2,696,485	2,097	1,774,822
<b>Total Fund Balances</b>	<b>5,394</b>	<b>662,017</b>	<b>2,696,485</b>	<b>2,097</b>	<b>3,365,993</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 5,394</b>	<b>\$ 1,096,871</b>	<b>\$ 2,696,485</b>	<b>\$ 2,097</b>	<b>\$ 3,800,847</b>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2010***

	Sewer System Improvement	Permanent Improvement	Health Care Improvement	E-911 Facility Construction	Total Nonmajor Capital Project Funds
<b>Revenues:</b>					
Taxes	\$ 0	\$ 17,548	\$ 0	\$ 0	\$ 17,548
Intergovernmental Revenues	0	34,372	0	0	34,372
Charges for Services	0	2,242,022	0	0	2,242,022
<b>Total Revenue</b>	<u>0</u>	<u>2,293,942</u>	<u>0</u>	<u>0</u>	<u>2,293,942</u>
<b>Expenditures:</b>					
Current:					
Capital Outlay	0	3,982,949	0	0	3,982,949
Debt Service:					
Interest and Fiscal Charges	0	105,355	0	0	105,355
<b>Total Expenditures</b>	<u>0</u>	<u>4,088,304</u>	<u>0</u>	<u>0</u>	<u>4,088,304</u>
Excess (Deficiency) of Revenues Over Expenditures	0	(1,794,362)	0	0	(1,794,362)
<b>Other Financing Sources (Uses):</b>					
General Obligation Bonds Issued	0	4,570,000	0	0	4,570,000
Premium on General Obligation Bonds Issued	0	40,979	0	0	40,979
Transfers In	0	579	0	0	579
Transfers Out	0	0	(77,246)	0	(77,246)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>4,611,558</u>	<u>(77,246)</u>	<u>0</u>	<u>4,534,312</u>
Net Change in Fund Balance	0	2,817,196	(77,246)	0	2,739,950
<b>Fund Balances at Beginning of Year</b>	<u>5,394</u>	<u>(2,155,179)</u>	<u>2,773,731</u>	<u>2,097</u>	<u>626,043</u>
<b>Fund Balances End of Year</b>	<u>\$ 5,394</u>	<u>\$ 662,017</u>	<u>\$ 2,696,485</u>	<u>\$ 2,097</u>	<u>\$ 3,365,993</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, 2010***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 13,743,770	\$ 13,746,270	\$ 14,579,181	\$ 832,911
Intergovernmental Revenues	2,903,494	2,903,494	3,071,455	167,961
Charges for Services	2,997,333	2,997,333	2,893,420	(103,913)
Licenses and Permits	841,783	841,783	817,179	(24,604)
Investment Earnings	1,200,000	1,200,000	705,698	(494,302)
Fines and Forfeitures	1,109,500	1,109,500	1,143,942	34,442
All Other Revenues	260,500	260,500	400,819	140,319
Total Revenues	23,056,380	23,058,880	23,611,694	552,814
<b>Expenditures:</b>				
Public Safety:				
Sheriff:				
Personal Services	6,661,550	5,955,270	5,748,794	206,476
Materials and Supplies	541,023	591,849	486,792	105,057
Contractual Services	1,099,500	1,407,451	1,144,880	262,571
Other Expenditures	1,425	1,425	51	1,374
Capital Outlay	459,136	304,958	273,153	31,805
Total Sheriff	8,762,634	8,260,953	7,653,670	607,283
Coroner:				
Personal Services	61,112	61,464	60,028	1,436
Materials and Supplies	256	256	150	106
Contractual Services	94,922	92,395	72,927	19,468
Capital Outlay	200	100	0	100
Total Coroner	156,490	154,215	133,105	21,110
Adult Probation:				
Personal Services	104,795	91,767	84,358	7,409
Travel and Transportation	500	500	0	500
Materials and Supplies	8,676	4,476	765	3,711
Contractual Services	36,556	35,056	29,329	5,727
Total Adult Probation	150,527	131,799	114,452	17,347

(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, 2010***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	396,901	349,151	345,287	3,864
Travel and Transportation	5,158	4,169	3,342	827
Materials and Supplies	9,100	10,250	7,899	2,351
Contractual Services	319,952	261,042	221,570	39,472
Total Juvenile Probation	<u>731,111</u>	<u>624,612</u>	<u>578,098</u>	<u>46,514</u>
Emergency Management:				
Personal Services	42,066	42,066	30,884	11,182
Materials and Supplies	420	420	420	0
Contractual Services	86,235	86,235	84,864	1,371
Capital Outlay	0	33,918	33,918	0
Total Emergency Management	<u>128,721</u>	<u>162,639</u>	<u>150,086</u>	<u>12,553</u>
Building Regulations:				
Personal Services	653,837	650,838	582,266	68,572
Materials and Supplies	21,600	21,524	18,640	2,884
Contractual Services	86,785	91,206	68,416	22,790
Other Expenditures	2,000	2,154	154	2,000
Capital Outlay	1,500	0	0	0
Total Building Regulations	<u>765,722</u>	<u>765,722</u>	<u>669,476</u>	<u>96,246</u>
Total Public Safety	<u>10,695,205</u>	<u>10,099,940</u>	<u>9,298,887</u>	<u>801,053</u>
Health:				
Vital Statistics:				
Contractual Services	2,500	2,500	2,500	0
Total Vital Statistics	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
Children with Medical Handicaps:				
Contractual Services	274,866	601,475	198,816	402,659
Total Children with Medical Handicaps	<u>274,866</u>	<u>601,475</u>	<u>198,816</u>	<u>402,659</u>
TB Patients:				
Materials and Supplies	1,600	1,600	65	1,535
Contractual Services	4,200	4,200	3,049	1,151
Total TB Patients	<u>5,800</u>	<u>5,800</u>	<u>3,114</u>	<u>2,686</u>
Total Health	<u>283,166</u>	<u>609,775</u>	<u>204,430</u>	<u>405,345</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, 2010***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services:				
Victim Witness:				
Contractual Services	77,300	77,300	77,300	0
Total Victim Witness	77,300	77,300	77,300	0
County Home:				
Materials and Supplies	15,580	14,080	11,269	2,811
Total County Home	15,580	14,080	11,269	2,811
Children's Services:				
Contractual Services	1,123,000	1,123,000	1,123,000	0
Total Children's Services	1,123,000	1,123,000	1,123,000	0
Soldiers' Relief:				
Personal Services	232,114	232,284	210,431	21,853
Travel and Transportation	8,000	8,000	5,793	2,207
Materials and Supplies	1,685	1,685	524	1,161
Contractual Services	603,973	590,478	541,687	48,791
Total Soldiers' Relief	845,772	832,447	758,435	74,012
Veterans' Services:				
Materials and Supplies	15,806	36,306	33,666	2,640
Contractual Services	30,334	23,159	20,029	3,130
Total Veterans' Services	46,140	59,465	53,695	5,770
Public Assistance:				
Contractual Services	258,269	258,269	245,531	12,738
Total Public Assistance	258,269	258,269	245,531	12,738
Total Human Services	2,366,061	2,364,561	2,269,230	95,331
Conservation and Recreation:				
Agriculture:				
Contractual Services	427,269	415,653	411,653	4,000
Total Agriculture	427,269	415,653	411,653	4,000

(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, 2010***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Neal Farm:				
Materials and Supplies	5,740	11,341	11,341	0
Total Neal Farm	<u>5,740</u>	<u>11,341</u>	<u>11,341</u>	<u>0</u>
Total Conservation and Recreation	<u>433,009</u>	<u>426,994</u>	<u>422,994</u>	<u>4,000</u>
Public Works:				
Transit System:				
Personal Services	149,893	124,258	114,059	10,199
Contractual Services	<u>122,000</u>	<u>122,000</u>	<u>122,000</u>	<u>0</u>
Total Public Works	<u>271,893</u>	<u>246,258</u>	<u>236,059</u>	<u>10,199</u>
General Government:				
Commissioners:				
Personal Services	617,617	614,898	611,145	3,753
Travel and Transportation	2,894	1,240	789	451
Materials and Supplies	5,426	6,430	2,792	3,638
Contractual Services	<u>142,000</u>	<u>141,357</u>	<u>105,879</u>	<u>35,478</u>
Total Commissioners	767,937	763,925	720,605	43,320
Auditor:				
Personal Services	629,612	584,554	535,957	48,597
Travel and Transportation	518	913	693	220
Materials and Supplies	20,455	18,026	6,601	11,425
Contractual Services	90,988	90,767	87,244	3,523
Other Expenditures	<u>80</u>	<u>70</u>	<u>64</u>	<u>6</u>
Total Auditor	741,653	694,330	630,559	63,771
Treasurer:				
Personal Services	177,948	174,608	170,411	4,197
Travel and Transportation	1,500	1,500	541	959
Materials and Supplies	7,487	4,122	1,073	3,049
Contractual Services	<u>24,925</u>	<u>40,967</u>	<u>39,371</u>	<u>1,596</u>
Total Treasurer	211,860	221,197	211,396	9,801

(Continued)

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2010***

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Prosecutor:				
Personal Services	787,408	734,224	723,170	11,054
Travel and Transportation	8,125	8,125	2,632	5,493
Materials and Supplies	6,668	6,668	4,387	2,281
Contractual Services	98,678	98,678	73,472	25,206
Total Prosecutor	<u>900,879</u>	<u>847,695</u>	<u>803,661</u>	<u>44,034</u>
Planning:				
Personal Services	114,637	106,637	100,578	6,059
Travel and Transportation	750	750	0	750
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	2,828	2,828	1,917	911
Total Planning	<u>119,215</u>	<u>111,215</u>	<u>102,495</u>	<u>8,720</u>
Data Processing:				
Personal Services	95,002	90,443	90,438	5
Materials and Supplies	47,457	40,256	38,205	2,051
Contractual Services	188,486	182,946	181,076	1,870
Total Data Processing	<u>330,945</u>	<u>313,645</u>	<u>309,719</u>	<u>3,926</u>
Purchasing:				
Materials and Supplies	42,273	38,556	0	38,556
Contractual Services	203,688	194,851	183,851	11,000
Capital Outlay	26,267	24,267	20,115	4,152
Total Purchasing	<u>272,228</u>	<u>257,674</u>	<u>203,966</u>	<u>53,708</u>
Poll Workers:				
Personal Services	83,640	90,756	90,747	9
Total Poll Workers	<u>83,640</u>	<u>90,756</u>	<u>90,747</u>	<u>9</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, 2010***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Elections:</b>				
Personal Services	269,543	269,866	246,146	23,720
Travel and Transportation	5,000	4,091	4,091	0
Materials and Supplies	59,239	50,214	38,088	12,126
Contractual Services	105,042	107,540	86,678	20,862
<b>Total Elections</b>	<b>438,824</b>	<b>431,711</b>	<b>375,003</b>	<b>56,708</b>
<b>Recorder:</b>				
Personal Services	274,615	274,615	250,735	23,880
Travel and Transportation	1,174	1,174	211	963
Materials and Supplies	11,772	3,594	1,474	2,120
Contractual Services	2,389	2,389	2,359	30
Other Expenditures	19	19	0	19
<b>Total Recorder</b>	<b>289,969</b>	<b>281,791</b>	<b>254,779</b>	<b>27,012</b>
<b>Microfilm:</b>				
Personal Services	46,056	41,815	41,752	63
Material and Supplies	12,509	7,486	5,688	1,798
Contractual Services	3,750	290	206	84
<b>Total Microfilm</b>	<b>62,315</b>	<b>49,591</b>	<b>47,646</b>	<b>1,945</b>
<b>Copiers:</b>				
Materials and Supplies	32,901	29,040	25,828	3,212
Contractual Services	123,536	122,736	103,692	19,044
<b>Total Copiers</b>	<b>156,437</b>	<b>151,776</b>	<b>129,520</b>	<b>22,256</b>
<b>Zoning:</b>				
Personal Services	39,498	28,987	26,101	2,886
Travel and Transportation	250	250	0	250
Materials and Supplies	6,914	5,914	1,447	4,467
Contractual Services	5,853	10,853	10,345	508
<b>Total Zoning</b>	<b>52,515</b>	<b>46,004</b>	<b>37,893</b>	<b>8,111</b>

(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, 2010***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Economic Development:				
Personal Services	199,055	198,378	197,695	683
Travel and Transportation	1,785	1,809	1,696	113
Materials and Supplies	492	261	261	0
Contractual Services	33,000	28,474	28,474	0
Capital Outlay	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Economic Development	235,332	228,922	228,126	796
Maintenance and Operations:				
Personal Services	578,146	538,939	491,489	47,450
Travel and Transportation	500	0	0	0
Materials and Supplies	151,807	222,331	195,200	27,131
Contractual Services	1,262,510	1,154,975	1,060,278	94,697
Capital Outlay	<u>4,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Maintenance and Operations	1,996,963	1,916,245	1,746,967	169,278
Annexations:				
Other Expenditures	<u>0</u>	<u>114</u>	<u>114</u>	<u>0</u>
Total Annexations	0	114	114	0
Contingencies:				
Contractual Services	<u>88,000</u>	<u>754,608</u>	<u>0</u>	<u>754,608</u>
Total Contingencies	88,000	754,608	0	754,608
Administration:				
Contractual Services	530,767	507,923	461,576	46,347
Other Expenditures	<u>21,000</u>	<u>28,734</u>	<u>25,501</u>	<u>3,233</u>
Total Administration	551,767	536,657	487,077	49,580
Bureau of Inspection:				
Contractual Services	<u>75,915</u>	<u>75,915</u>	<u>75,915</u>	<u>0</u>
Total Bureau of Inspection	75,915	75,915	75,915	0

(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, 2010***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Family Coach Program:				
Personal Services	0	261	261	0
Total Family Coach Program	0	261	261	0
Court of Appeals:				
Contractual Services	29,031	35,887	31,056	4,831
Total Court of Appeals	29,031	35,887	31,056	4,831
Common Pleas Court:				
Personal Services	268,023	267,274	254,996	12,278
Travel and Transportation	300	300	53	247
Materials and Supplies	10,572	5,572	2,917	2,655
Contractual Services	133,329	95,004	71,125	23,879
Total Common Pleas Court	412,224	368,150	329,091	39,059
Probate Court:				
Personal Services	232,100	229,930	225,968	3,962
Travel and Transportation	3,000	1,000	967	33
Materials and Supplies	7,700	7,100	4,750	2,350
Contractual Services	32,825	39,845	28,323	11,522
Total Probate Court	275,625	277,875	260,008	17,867
Municipal Court:				
Personal Services	1,530,495	1,500,367	1,489,991	10,376
Travel and Transportation	8,000	3,890	2,069	1,821
Materials and Supplies	111,187	96,620	93,391	3,229
Contractual Services	270,207	207,091	187,097	19,994
Other Expenditures	820	820	0	820
Total Municipal Court	1,920,709	1,808,788	1,772,548	36,240
Jury Commission:				
Personal Services	57,629	57,629	55,165	2,464
Materials and Supplies	2,246	2,246	897	1,349
Total Jury Commission	59,875	59,875	56,062	3,813

(Continued)

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2010***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Court:				
Personal Services	571,400	584,310	580,021	4,289
Travel and Transportation	3,923	2,923	2,814	109
Materials and Supplies	13,000	11,468	8,764	2,704
Contractual Services	540,267	507,464	491,108	16,356
Capital Outlay	0	3,456	3,456	0
Total Juvenile Court	1,128,590	1,109,621	1,086,163	23,458
Municipal Court Prosecutor:				
Contractual Services	120,000	120,000	120,000	0
Total Municipal Court Prosecutor	120,000	120,000	120,000	0
Clerk of Courts:				
Personal Services	411,892	397,383	391,930	5,453
Materials and Supplies	3,000	9,756	7,280	2,476
Contractual Services	11,450	6,974	5,474	1,500
Total Clerk of Courts	426,342	414,113	404,684	9,429
Common Pleas Magistrate:				
Personal Services	292,197	308,471	306,943	1,528
Travel and Transportation	200	200	0	200
Materials and Supplies	4,013	4,013	2,105	1,908
Contractual Services	16,110	7,410	2,110	5,300
Total Common Pleas Magistrate	312,520	320,094	311,158	8,936
Public Defender:				
Contractual Services	158,400	158,400	158,400	0
Total Public Defender	158,400	158,400	158,400	0
Dispute Resolution:				
Contractual Services	36,960	36,960	34,742	2,218
Total Dispute Resolution	36,960	36,960	34,742	2,218

(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, 2010***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Magistrate:				
Contractual Services	38,104	38,104	35,818	2,286
Total Magistrate	38,104	38,104	35,818	2,286
Engineer:				
Personal Services	208,512	207,041	207,017	24
Materials and Supplies	2,873	1,076	578	498
Contractual Services	4,633	2,119	1,042	1,077
Total Engineer	216,018	210,236	208,637	1,599
Total General Government	12,510,792	12,732,135	11,264,816	1,467,319
Total Expenditures	26,560,126	26,479,663	23,696,416	2,783,247
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(3,503,746)	(3,420,783)	(84,722)	3,336,061
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	13,350	13,350
Transfers Out	(336,363)	(336,379)	(336,379)	0
Advances In	50,000	50,000	330,879	280,879
Advances Out	0	(93,817)	(93,817)	0
Total Other Financing Sources (Uses)	(286,363)	(380,196)	(85,967)	294,229
Net Change in Fund Balance	(3,790,109)	(3,800,979)	(170,689)	3,630,290
Fund Balance at Beginning of Year	8,002,590	8,002,590	8,002,590	0
Prior Year Encumbrances	991,874	991,874	991,874	0
Fund Balance at End of Year	\$ 5,204,355	\$ 5,193,485	\$ 8,823,775	\$ 3,630,290

**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, 2010***

**MOTOR VEHICLE AND GASOLINE TAX FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 772,176	\$ 772,176	\$ 780,830	\$ 8,654
Intergovernmental Revenues	5,190,500	6,009,798	6,124,421	114,623
Charges for Services	333,593	475,791	497,933	22,142
Investment Earnings	20,000	20,000	2,322	(17,678)
Fines and Forfeitures	74,000	74,000	60,454	(13,546)
All Other Revenues	91,700	269,234	280,842	11,608
Total Revenues	6,481,969	7,620,999	7,746,802	125,803
<b>Expenditures:</b>				
Public Works:				
Engineering:				
Personal Services	1,031,196	1,032,641	921,919	110,722
Travel and Transportation	3,537	3,537	1,295	2,242
Materials and Supplies	381,086	389,290	309,173	80,117
Contractual Services	685,645	955,723	499,158	456,565
Other Expenditures	17,725	22,093	12,857	9,236
Capital Outlay	295,000	631,030	277,053	353,977
Total Engineering	2,414,189	3,034,314	2,021,455	1,012,859
Roads:				
Personal Services	2,334,500	2,400,722	2,180,795	219,927
Travel and Transportation	1,095	1,095	95	1,000
Materials and Supplies	936,575	1,263,864	1,117,869	145,995
Contractual Services	1,829,678	2,265,872	1,776,935	488,937
Other Expenditures	2,500	131,498	130,914	584
Capital Outlay	235,723	1,409,262	1,126,650	282,612
Total Roads	5,340,071	7,472,313	6,333,258	1,139,055
Total Expenditures	7,754,260	10,506,627	8,354,713	2,151,914
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(1,272,291)	(2,885,628)	(607,911)	2,277,717
Fund Balance at Beginning of Year	2,734,273	2,734,273	2,734,273	0
Prior Year Encumbrances	409,344	409,344	409,344	0
Fund Balance at End of Year	\$ 1,871,326	\$ 257,989	\$ 2,535,706	\$ 2,277,717

**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, 2010***

<b>JOB AND FAMILY SERVICES FUND</b>				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 6,151,205	\$ 5,941,699	\$ 4,519,875	\$ (1,421,824)
Charges for Services	30,000	30,000	20,690	(9,310)
All Other Revenues	191,714	191,714	168,644	(23,070)
Total Revenues	<u>6,372,919</u>	<u>6,163,413</u>	<u>4,709,209</u>	<u>(1,454,204)</u>
<b>Expenditures:</b>				
Human Services:				
Public Assistance:				
Personal Services	2,138,965	2,164,040	2,071,927	92,113
Travel and Transportation	960	960	105	855
Materials and Supplies	82,975	86,725	55,647	31,078
Contractual Services	1,072,459	1,599,384	1,151,003	448,381
Other Expenditures	2,515	3,515	1,975	1,540
Total Public Assistance	<u>3,297,874</u>	<u>3,854,624</u>	<u>3,280,657</u>	<u>573,967</u>
Job and Family Services:				
Travel and Transportation	43,454	23,778	22,326	1,452
Material and Supplies	25,418	41,040	40,919	121
Contractual Services	1,338,072	1,203,120	1,156,790	46,330
Capital Outlay	0	22,536	22,536	0
Total Job and Family Services	<u>1,406,944</u>	<u>1,290,474</u>	<u>1,242,571</u>	<u>47,903</u>
Public Social Services:				
Contractual Services	1,888,712	636,962	565,533	71,429
Total Public Social Services	<u>1,888,712</u>	<u>636,962</u>	<u>565,533</u>	<u>71,429</u>
Total Expenditures	<u>6,593,530</u>	<u>5,782,060</u>	<u>5,088,761</u>	<u>693,299</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(220,611)	381,353	(379,552)	(760,905)
Fund Balance at Beginning of Year	681,895	681,895	681,895	0
Prior Year Encumbrances	300,602	300,602	300,602	0
Fund Balance at End of Year	<u>\$ 761,886</u>	<u>\$ 1,363,850</u>	<u>\$ 602,945</u>	<u>\$ (760,905)</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, 2010***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 6,184,341	\$ 6,184,341	\$ 6,146,455	\$ (37,886)
Intergovernmental Revenues	4,480,369	4,480,369	4,950,268	469,899
Charges for Services	197,076	197,076	353,712	156,636
Investment Earnings	700	700	211	(489)
All Other Revenues	41,500	41,500	34,287	(7,213)
Total Revenues	10,903,986	10,903,986	11,484,933	580,947
<b>Expenditures:</b>				
Health:				
Riverside School:				
Personal Services	7,634,691	7,644,691	7,510,319	134,372
Travel and Transportation	77,792	77,792	59,825	17,967
Materials and Supplies	285,788	275,138	208,800	66,338
Contractual Services	3,700,129	3,508,954	3,325,090	183,864
Other Expenditures	1,250	5,500	4,447	1,053
Capital Outlay	194,131	345,531	310,815	34,716
Total Riverside School	11,893,781	11,857,606	11,419,296	438,310
Gifts and Donations:				
Materials and Supplies	7,569	7,569	1,227	6,342
Contractual Services	197,251	233,426	212,329	21,097
Capital Outlay	5,000	5,000	1,980	3,020
Total Gifts and Donations	209,820	245,995	215,536	30,459
Total Expenditures	12,103,601	12,103,601	11,634,832	468,769
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(1,199,615)	(1,199,615)	(149,899)	1,049,716
Fund Balance at Beginning of Year	6,135,698	6,135,698	6,135,698	0
Prior Year Encumbrances	196,414	196,414	196,414	0
Fund Balance at End of Year	\$ 5,132,497	\$ 5,132,497	\$ 6,182,213	\$ 1,049,716

**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, 2010***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive Negative
<b>COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b>				
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 2,971,956	\$ 2,971,956	\$ 2,275,655	\$ (696,301)
Charges for Services	0	20,636	20,636	0
All Other Revenues	9,096	30,558	31,681	1,123
Total Revenues	2,981,052	3,023,150	2,327,972	(695,178)
<b>Expenditures:</b>				
Public Works:				
Commissioners:				
Travel and Transportation	50	135	85	50
Materials and Supplies	2,000	4,000	3,685	315
Contractual Services	312,227	219,311	173,843	45,468
Total Commissioners	314,277	223,446	177,613	45,833
Community Development:				
Travel and Transportation	1,000	1,168	950	218
Materials and Supplies	2,000	7,802	2,727	5,075
Contractual Services	1,822,478	1,943,376	1,896,081	47,295
Other Expenditures	844,671	453,141	433,177	19,964
Total Community Development	2,670,149	2,405,487	2,332,935	72,552
Total Expenditures	2,984,426	2,628,933	2,510,548	118,385
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,374)	394,217	(182,576)	(576,793)
<b>Other Financing Sources (Uses):</b>				
Advances In	0	25,000	75,000	50,000
Advances Out	0	(25,000)	(25,000)	0
Total Other Financing Sources (Uses)	0	0	50,000	50,000
Net Change in Fund Balance	(3,374)	394,217	(132,576)	(526,793)
Fund Balance at Beginning of Year	129,262	129,262	129,262	0
Prior Year Encumbrances	470	470	470	0
Fund Balance at End of Year	\$ 126,358	\$ 523,949	\$ (2,844)	\$ (526,793)

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>CHILD SUPPORT ENFORCEMENT AGENCY FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,439,436	\$ 1,114,342	\$ (325,094)
Charges for Services	378,000	358,755	(19,245)
All Other Revenues	40,100	13,011	(27,089)
Total Revenues	1,857,536	1,486,108	(371,428)
<b>Expenditures:</b>			
Human Services:			
Child Support Enforcement:			
Personal Services	1,010,585	956,728	53,857
Travel and Transportation	775	707	68
Materials and Supplies	600	187	413
Contractual Services	896,956	657,429	239,527
Other Expenditures	1,000	0	1,000
Capital Outlay	4,400	0	4,400
Total Expenditures	1,914,316	1,615,051	299,265
Excess (Deficiency) of Revenues Over (Under) Expenditures	(56,780)	(128,943)	(72,163)
Fund Balance at Beginning of Year	2,193,830	2,193,830	0
Prior Year Encumbrances	59,841	59,841	0
Fund Balance at End of Year	\$ 2,196,891	\$ 2,124,728	\$ (72,163)

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>DOG AND KENNEL FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 317,200	\$ 312,469	\$ (4,731)
Fines and Forfeitures	20,000	19,033	(967)
All Other Revenues	0	39	39
Total Revenues	<u>337,200</u>	<u>331,541</u>	<u>(5,659)</u>
<b>Expenditures:</b>			
Health:			
Dog and Kennel:			
Personal Services	260,474	230,271	30,203
Travel and Transportation	1,000	613	387
Materials and Supplies	26,840	22,833	4,007
Contractual Services	111,847	83,196	28,651
Other Expenditures	2,800	1,115	1,685
Capital Outlay	2,820	2,820	0
Total Expenditures	<u>405,781</u>	<u>340,848</u>	<u>64,933</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(68,581)	(9,307)	59,274
Fund Balance at Beginning of Year	117,430	117,430	0
Prior Year Encumbrances	1,151	1,151	0
Fund Balance at End of Year	<u>\$ 50,000</u>	<u>\$ 109,274</u>	<u>\$ 59,274</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 179,713	\$ 176,372	\$ (3,341)
All Other Revenues	3,450	1,500	(1,950)
Total Revenues	183,163	177,872	(5,291)
<b>Expenditures:</b>			
Human Services:			
Victim Witness Program:			
Personal Services	174,021	169,057	4,964
Materials and Supplies	41	41	0
Contractual Services	6,313	4,356	1,957
Other Expenditures	5,746	1,013	4,733
Capital Outlay	3,200	3,150	50
Total Expenditures	189,321	177,617	11,704
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,158)	255	6,413
Fund Balance at Beginning of Year	25,355	25,355	0
Prior Year Encumbrances	7,529	7,529	0
Fund Balance at End of Year	\$ 26,726	\$ 33,139	\$ 6,413

**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, 2010***

**YOUTH SERVICES SUBSIDY FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 458,000	\$ 448,295	\$ (9,705)
Charges for Services	718,492	519,518	(198,974)
Fines and Forfeitures	10,000	9,310	(690)
All Other Revenues	3,300	1,411	(1,889)
Total Revenues	1,189,792	978,534	(211,258)
<b>Expenditures:</b>			
Public Safety:			
Juvenile Court:			
Personal Services	251,786	247,295	4,491
Materials and Supplies	1,950	0	1,950
Contractual Services	379,768	281,473	98,295
Capital Outlay	22,250	22,250	0
Total Public Safety	655,754	551,018	104,736
Human Services:			
Miami County Youth Center:			
Personal Services	505,634	478,919	26,715
Travel and Transportation	200	74	126
Material and Supplies	44,887	38,031	6,856
Contractual Services	203,408	185,129	18,279
Other Expenditures	2,114	2,114	0
Capital Outlay	1,500	0	1,500
Total Human Services	757,743	704,267	53,476
Total Expenditures	1,413,497	1,255,285	158,212
Excess (Deficiency) of Revenues Over (Under) Expenditures	(223,705)	(276,751)	(53,046)
Fund Balance at Beginning of Year	292,430	292,430	0
Prior Year Encumbrances	235,049	235,049	0
Fund Balance at End of Year	\$ 303,774	\$ 250,728	\$ (53,046)

**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, 2010***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 2,375,000	\$ 2,570,784	\$ 195,784
Charges for Services	318,433	727,882	409,449
All Other Revenues	30	94	64
Total Revenues	2,693,463	3,298,760	605,297
<b>Expenditures:</b>			
Public Safety:			
Communications Center:			
Personal Services	1,660,058	1,546,560	113,498
Travel and Transportation	3,205	1,979	1,226
Materials and Supplies	30,836	21,450	9,386
Contractual Services	3,248,834	3,060,859	187,975
Capital Outlay	284,637	240,353	44,284
Total Expenditures	5,227,570	4,871,201	356,369
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,534,107)	(1,572,441)	961,666
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(62,576)	(62,576)	0
Total Other Financing Sources (Uses)	(62,576)	(62,576)	0
Net Change in Fund Balance	(2,596,683)	(1,635,017)	961,666
Fund Balance at Beginning of Year	2,732,448	2,732,448	0
Prior Year Encumbrances	92,098	92,098	0
Fund Balance at End of Year	\$ 227,863	\$ 1,189,529	\$ 961,666

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 303,400	\$ 342,566	\$ 39,166
Charges for Services	65,317	65,214	(103)
All Other Revenues	0	259	259
Total Revenues	368,717	408,039	39,322
<b>Expenditures:</b>			
General Government:			
Indigent Guardianship:			
Contractual Services	34,530	25,586	8,944
Total Indigent Guardianship	34,530	25,586	8,944
Public Defender:			
Personal Services	374,523	366,576	7,947
Travel and Transportation	900	721	179
Materials and Supplies	2,300	1,560	740
Contractual Services	8,407	7,606	801
Total Public Defender	386,130	376,463	9,667
Total Expenditures	420,660	402,049	18,611
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(51,943)	5,990	57,933
Fund Balance at Beginning of Year	78,718	78,718	0
Prior Year Encumbrances	13,109	13,109	0
Fund Balance at End of Year	\$ 39,884	\$ 97,817	\$ 57,933

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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**DELINQUENT TAX COLLECTION FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 115,400	\$ 135,001	\$ 19,601
All Other Revenues	450	1,648	1,198
Total Revenues	115,850	136,649	20,799
<b>Expenditures:</b>			
General Government:			
Treasurer:			
Personal Services	79,400	74,913	4,487
Other Expenditures	15	0	15
Total Treasurer	79,415	74,913	4,502
Prosecutor:			
Personal Services	99,176	97,432	1,744
Contractual Services	7,650	2,104	5,546
Total Prosecutor	106,826	99,536	7,290
Total Expenditures	186,241	174,449	11,792
Excess (Deficiency) of Revenues Over (Under) Expenditures	(70,391)	(37,800)	32,591
Fund Balance at Beginning of Year	492,834	492,834	0
Prior Year Encumbrances	1,650	1,650	0
Fund Balance at End of Year	\$ 424,093	\$ 456,684	\$ 32,591

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REAL ESTATE APPRAISAL FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 904,800	\$ 904,475	\$ (325)
Licenses and Permits	100	20	(80)
Total Revenues	<u>904,900</u>	<u>904,495</u>	<u>(405)</u>
<b>Expenditures:</b>			
General Government:			
Auditor:			
Personal Services	599,935	536,210	63,725
Travel and Transportation	2,800	300	2,500
Materials and Supplies	23,715	23,004	711
Contractual Services	415,952	325,510	90,442
Other Expenditures	600	600	0
Capital Outlay	79,061	0	79,061
Total Expenditures	<u>1,122,063</u>	<u>885,624</u>	<u>236,439</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(217,163)	18,871	236,034
Fund Balance at Beginning of Year	299,172	299,172	0
Prior Year Encumbrances	132,979	132,979	0
Fund Balance at End of Year	<u>\$ 214,988</u>	<u>\$ 451,022</u>	<u>\$ 236,034</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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<b>PRE-TRIAL SERVICES FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 88,117	\$ 88,117	\$ 0
Total Revenues	88,117	88,117	0
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	87,031	79,492	7,539
Materials and Supplies	80	74	6
Contractual Services	8,099	0	8,099
Other Expenditures	1,785	1,785	0
Total Expenditures	96,995	81,351	15,644
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,878)	6,766	15,644
Fund Balance at Beginning of Year	8,880	8,880	0
Fund Balance at End of Year	\$ 2	\$ 15,646	\$ 15,644

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 112,075	\$ 113,309	\$ 1,234
Intergovernmental Revenues	13,501	19,535	6,034
Total Revenues	<u>125,576</u>	<u>132,844</u>	<u>7,268</u>
<b>Expenditures:</b>			
Conservation and Recreation:			
Auditor:			
Contractual Services	124,753	123,520	1,233
Total Expenditures	<u>124,753</u>	<u>123,520</u>	<u>1,233</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	823	9,324	8,501
<b>Other Financing Sources (Uses):</b>			
Advances In	10,000	0	(10,000)
Advances Out	(10,000)	0	10,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	823	9,324	8,501
Fund Balance at Beginning of Year	57,980	57,980	0
Prior Year Encumbrances	726	726	0
Fund Balance at End of Year	<u>\$ 59,529</u>	<u>\$ 68,030</u>	<u>\$ 8,501</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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		<b>SUPER CLEANUP FUND</b>		Variance with Final Budget Positive (Negative)
		<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
<b>Revenues:</b>				
Taxes		\$ 200,000	\$ 205,661	\$ 5,661
Total Revenues		<u>200,000</u>	<u>205,661</u>	<u>5,661</u>
<b>Expenditures:</b>				
Public Works:				
Transfer Station:				
Contractual Services		549,144	547,075	2,069
Total Public Works		<u>549,144</u>	<u>547,075</u>	<u>2,069</u>
Debt Service:				
Principal Retirement		306,000	306,000	0
Interest and Fiscal Charges		5,593	5,593	0
Total Expenditures		<u>860,737</u>	<u>858,668</u>	<u>2,069</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures		(660,737)	(653,007)	7,730
<b>Other Financing Sources (Uses):</b>				
General Obligation Notes Issued		310,208	310,208	0
Premium on Issuance of General Obligation Notes		1,563	1,563	0
Total Other Financing Sources (Uses)		<u>311,771</u>	<u>311,771</u>	<u>0</u>
Net Change in Fund Balance		(348,966)	(341,236)	7,730
Fund Balance at Beginning of Year		(842)	(842)	0
Prior Year Encumbrances		349,987	349,987	0
Fund Balance at End of Year		<u>\$ 179</u>	<u>\$ 7,909</u>	<u>\$ 7,730</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>EMERGENCY MANAGEMENT AGENCY FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 468,712	\$ 348,496	\$ (120,216)
Total Revenues	<u>468,712</u>	<u>348,496</u>	<u>(120,216)</u>
<b>Expenditures:</b>			
Public Safety:			
Emergency Management:			
Personal Services	87,400	85,605	1,795
Travel and Transportation	1,200	1,033	167
Materials and Supplies	3,151	2,780	371
Contractual Services	126,646	113,391	13,255
Other Expenditures	1,666	0	1,666
Capital Outlay	<u>220,326</u>	<u>220,326</u>	<u>0</u>
Total Expenditures	<u>440,389</u>	<u>423,135</u>	<u>17,254</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,323	(74,639)	(102,962)
<b>Other Financing Sources (Uses):</b>			
Advances Out	<u>(32,851)</u>	<u>(32,851)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(32,851)</u>	<u>(32,851)</u>	<u>0</u>
Net Change in Fund Balance	(4,528)	(107,490)	(102,962)
Fund Balance at Beginning of Year	(101,198)	(101,198)	0
Prior Year Encumbrances	<u>147,819</u>	<u>147,819</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 42,093</u>	<u>\$ (60,869)</u>	<u>\$ (102,962)</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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**ENFORCEMENT AND EDUCATION FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 22,000	\$ 26,532	\$ 4,532
Fines and Forfeitures	9,700	19,705	10,005
Total Revenues	31,700	46,237	14,537
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	3,003	3	3,000
Total Public Safety	3,003	3	3,000
General Government:			
Municipal Court:			
Contractual Services	29,939	24,939	5,000
Total General Government	29,939	24,939	5,000
Total Expenditures	32,942	24,942	8,000
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(1,242)	21,295	22,537
Fund Balance at Beginning of Year	52,211	52,211	0
Prior Year Encumbrances	1,942	1,942	0
Fund Balance at End of Year	\$ 52,911	\$ 75,448	\$ 22,537

**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, 2010***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>JUVENILE DETENTION/REHABILITATION CENTER FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,683,068	\$ 1,591,612	\$ (91,456)
Charges for Services	2,307,228	2,217,904	(89,324)
All Other Revenues	3,000	2,470	(530)
Total Revenues	3,993,296	3,811,986	(181,310)
<b>Expenditures:</b>			
Public Safety:			
Juvenile Court:			
Personal Services	1,244,126	1,242,849	1,277
Travel and Transportation	2,784	1,783	1,001
Materials and Supplies	73,011	71,914	1,097
Contractual Services	276,514	276,172	342
Other Expenditures	2,200	366	1,834
Capital Outlay	13,365	10,190	3,175
Total Juvenile Court	1,612,000	1,603,274	8,726
West Central Rehabilitation:			
Personal Services	1,813,514	1,723,931	89,583
Travel and Transportation	6,073	3,249	2,824
Materials and Supplies	170,053	110,895	59,158
Contractual Services	415,602	320,106	95,496
Capital Outlay	37,195	18,395	18,800
Total West Central Rehabilitation	2,442,437	2,176,576	265,861
Total Expenditures	4,054,437	3,779,850	274,587
Excess (Deficiency) of Revenues Over (Under) Expenditures	(61,141)	32,136	93,277
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(225,000)	(225,000)	0
Total Other Financing Sources (Uses)	(225,000)	(225,000)	0
Net Change in Fund Balance	(286,141)	(192,864)	93,277
Fund Balance at Beginning of Year	1,001,826	1,001,826	0
Prior Year Encumbrances	179,536	179,536	0
Fund Balance at End of Year	\$ 895,221	\$ 988,498	\$ 93,277

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 44,854	\$ 44,854	\$ 0
Charges for Services	250,000	241,329	(8,671)
Total Revenues	<u>294,854</u>	<u>286,183</u>	<u>(8,671)</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	245,709	242,879	2,830
Contractual Services	58,222	54,835	3,387
Other Expenditures	1,813	1,413	400
Total Expenditures	<u>305,744</u>	<u>299,127</u>	<u>6,617</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,890)	(12,944)	(2,054)
Fund Balance at Beginning of Year	10,234	10,234	0
Prior Year Encumbrances	10,022	10,022	0
Fund Balance at End of Year	<u>\$ 9,366</u>	<u>\$ 7,312</u>	<u>\$ (2,054)</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 20,000	\$ 20,000	\$ 0
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	14,883	12,656	2,227
Materials and Supplies	4,022	2,806	1,216
Contractual Services	<u>6,518</u>	<u>3,165</u>	<u>3,353</u>
Total Expenditures	<u>25,423</u>	<u>18,627</u>	<u>6,796</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,423)	1,373	6,796
Fund Balance at Beginning of Year	27,867	27,867	0
Prior Year Encumbrances	<u>1,423</u>	<u>1,423</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 23,867</u>	<u>\$ 30,663</u>	<u>\$ 6,796</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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<b>URBAN MASS TRANSPORTATION FUND</b>			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,099,787	\$ 965,120	\$ (134,667)
Charges for Services	350,000	238,576	(111,424)
All Other Revenues	0	3,000	3,000
Total Revenues	<u>1,449,787</u>	<u>1,206,696</u>	<u>(243,091)</u>
<b>Expenditures:</b>			
Public Works:			
Personal Services	14,920	14,920	0
Materials and Supplies	272,466	232,282	40,184
Contractual Services	1,390,383	1,291,605	98,778
Other Expenditures	2,270	2,270	0
Capital Outlay	<u>56,610</u>	<u>6,827</u>	<u>49,783</u>
Total Expenditures	<u>1,736,649</u>	<u>1,547,904</u>	<u>188,745</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(286,862)	(341,208)	(54,346)
Fund Balance at Beginning of Year	134,937	134,937	0
Prior Year Encumbrances	<u>396,514</u>	<u>396,514</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 244,589</u>	<u>\$ 190,243</u>	<u>\$ (54,346)</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, 2010***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>CHILDREN'S SERVICES BOARD FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,693,000	\$ 2,813,674	\$ 120,674
Charges for Services	655,000	1,060,756	405,756
All Other Revenues	25,250	49,776	24,526
Total Revenues	3,373,250	3,924,206	550,956
<b>Expenditures:</b>			
Human Services:			
Children's Services:			
Personal Services	1,689,852	1,560,666	129,186
Travel and Transportation	28,525	15,102	13,423
Materials and Supplies	57,445	40,322	17,123
Contractual Services	2,428,600	1,834,494	594,106
Other Expenditures	37,397	28,052	9,345
Capital Outlay	1,000	0	1,000
Total Children's Services	4,242,819	3,478,636	764,183
Children's Home Farm:			
Materials and Supplies	6,100	5,404	696
Contractual Services	500	0	500
Total Children's Home Farm	6,600	5,404	1,196
Total Expenditures	4,249,419	3,484,040	765,379
Excess (Deficiency) of Revenues Over (Under) Expenditures	(876,169)	440,166	1,316,335
Fund Balance at Beginning of Year	1,114,712	1,114,712	0
Prior Year Encumbrances	232,140	232,140	0
Fund Balance at End of Year	\$ 470,683	\$ 1,787,018	\$ 1,316,335

**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, 2010***

<b>LEGAL RESEARCH FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 8,320	\$ 5,559	\$ (2,761)
Fines and Forfeitures	116,090	94,403	(21,687)
All Other Revenues	80,000	140	(79,860)
Total Revenues	204,410	100,102	(104,308)
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Contractual Services	2,395	2,395	0
Total Common Pleas Court	2,395	2,395	0
Juvenile Court:			
Materials and Supplies	2,173	282	1,891
Capital Outlay	13,694	13,295	399
Total Juvenile Court	15,867	13,577	2,290
Probate Court:			
Contractual Services	4,000	683	3,317
Total Probate Court	4,000	683	3,317
Law Library:			
Personal Services	55,374	55,256	118
Materials and Supplies	1,594	0	1,594
Contractual Services	83,478	72,861	10,617
Total Law Library	140,446	128,117	12,329
Total Expenditures	162,708	144,772	17,936
Excess (Deficiency) of Revenues Over (Under) Expenditures	41,702	(44,670)	(86,372)
Fund Balance at Beginning of Year	118,027	118,027	0
Prior Year Encumbrances	2,662	2,662	0
Fund Balance at End of Year	\$ 162,391	\$ 76,019	\$ (86,372)

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>ONE-STOP SHOP FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 520,942	\$ 601,994	\$ 81,052
All Other Revenues	700	730	30
Total Revenues	<u>521,642</u>	<u>602,724</u>	<u>81,082</u>
<b>Expenditures:</b>			
General Government:			
Commissioners:			
Contractual Services	125,862	121,779	4,083
Total Commissioners	125,862	121,779	4,083
Clerk of Courts:			
Personal Services	339,611	338,730	881
Travel and Transportation	1,500	0	1,500
Materials and Supplies	16,084	7,632	8,452
Contractual Services	49,337	39,364	9,973
Total Clerk of Courts	<u>406,532</u>	<u>385,726</u>	<u>20,806</u>
Total Expenditures	<u>532,394</u>	<u>507,505</u>	<u>24,889</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,752)	95,219	105,971
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(29,937)	(13,350)	16,587
Total Other Financing Sources (Uses)	<u>(29,937)</u>	<u>(13,350)</u>	<u>16,587</u>
Net Change in Fund Balance	(40,689)	81,869	122,558
Fund Balance at Beginning of Year	135,108	135,108	0
Prior Year Encumbrances	6,497	6,497	0
Fund Balance at End of Year	<u>\$ 100,916</u>	<u>\$ 223,474</u>	<u>\$ 122,558</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>LAW ENFORCEMENT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 46,870	\$ 49,848	\$ 2,978
Charges for Services	30,000	42,034	12,034
Fines and Forfeitures	2,000	1,922	(78)
Total Revenues	<u>78,870</u>	<u>93,804</u>	<u>14,934</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	2,990	2,209	781
Contractual Services	60,766	57,510	3,256
Other Expenditures	3	3	0
Capital Outlay	40,827	37,594	3,233
Total Expenditures	<u>104,586</u>	<u>97,316</u>	<u>7,270</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,716)	(3,512)	22,204
<b>Other Financing Sources (Uses):</b>			
Advances In	13,817	13,817	0
Advances Out	(23,028)	(23,028)	0
Total Other Financing Sources (Uses)	<u>(9,211)</u>	<u>(9,211)</u>	<u>0</u>
Net Change in Fund Balance	(34,927)	(12,723)	22,204
Fund Balance at Beginning of Year	137,413	137,413	0
Prior Year Encumbrances	2,716	2,716	0
Fund Balance at End of Year	<u>\$ 105,202</u>	<u>\$ 127,406</u>	<u>\$ 22,204</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 32,000	\$ 31,279	\$ (721)
Total Revenues	<u>32,000</u>	<u>31,279</u>	<u>(721)</u>
<b>Expenditures:</b>			
General Government:			
Recorder:			
Materials and Supplies	10,474	3,123	7,351
Contractual Services	92,647	61,795	30,852
Other Expenditures	2	2	0
Capital Outlay	<u>81,972</u>	<u>12,107</u>	<u>69,865</u>
Total Expenditures	<u>185,095</u>	<u>77,027</u>	<u>108,068</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(153,095)	(45,748)	107,347
Fund Balance at Beginning of Year	194,142	194,142	0
Prior Year Encumbrances	<u>20,376</u>	<u>20,376</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 61,423</u>	<u>\$ 168,770</u>	<u>\$ 107,347</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, 2010***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 273,000	\$ 247,189	\$ (25,811)
Total Revenues	273,000	247,189	(25,811)
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	127,429	127,038	391
Materials and Supplies	8,604	7,573	1,031
Contractual Services	93,769	50,138	43,631
Capital Outlay	31,980	31,847	133
Total Municipal Court	261,782	216,596	45,186
Common Pleas Court:			
Materials and Supplies	5,000	1,446	3,554
Contractual Services	51,737	28,051	23,686
Capital Outlay	25,000	0	25,000
Total Common Pleas Court	81,737	29,497	52,240
Probate Court:			
Materials and Supplies	2,000	2,000	0
Contractual Services	5,500	5,000	500
Capital Outlay	28,394	27,648	746
Total Probate Court	35,894	34,648	1,246
Juvenile Court:			
Personal Services	5,600	5,018	582
Materials and Supplies	1,566	1,307	259
Contractual Services	5,000	4,000	1,000
Capital Outlay	26,645	26,381	264
Total Juvenile Court	38,811	36,706	2,105
Total Expenditures	418,224	317,447	100,777
Excess (Deficiency) of Revenues Over (Under) Expenditures	(145,224)	(70,258)	74,966
Fund Balance at Beginning of Year	595,981	595,981	0
Prior Year Encumbrances	21,260	21,260	0
Fund Balance at End of Year	\$ 472,017	\$ 546,983	\$ 74,966

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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<b>DISPUTE RESOLUTION FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 75,064	\$ 70,560	\$ (4,504)
Fines and Forfeitures	94,000	77,088	(16,912)
Total Revenues	169,064	147,648	(21,416)
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	152,374	151,238	1,136
Materials and Supplies	125	24	101
Total Municipal Court	152,499	151,262	1,237
Juvenile Court:			
Personal Services	17,600	13,639	3,961
Travel and Transportation	800	0	800
Materials and Supplies	800	282	518
Contractual Services	55,624	26,724	28,900
Capital Outlay	5,047	1,147	3,900
Total Juvenile Court	79,871	41,792	38,079
Total Expenditures	232,370	193,054	39,316
Excess (Deficiency) of Revenues Over (Under) Expenditures	(63,306)	(45,406)	17,900
Fund Balance at Beginning of Year	86,538	86,538	0
Prior Year Encumbrances	14,926	14,926	0
Fund Balance at End of Year	\$ 38,158	\$ 56,058	\$ 17,900

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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<b>COMMISSARY FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 50,000	\$ 45,226	\$ (4,774)
Total Revenues	50,000	45,226	(4,774)
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	13,030	6,524	6,506
Contractual Services	50,131	43,110	7,021
Other Expenditures	2,350	1,945	405
Total Expenditures	65,511	51,579	13,932
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,511)	(6,353)	9,158
Fund Balance at Beginning of Year	132,967	132,967	0
Prior Year Encumbrances	10,519	10,519	0
Fund Balance at End of Year	\$ 127,975	\$ 137,133	\$ 9,158

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 25,000	\$ 21,454	\$ (3,546)
Total Revenues	<u>25,000</u>	<u>21,454</u>	<u>(3,546)</u>
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Personal Services	18,610	16,483	2,127
Contractual Services	<u>1,500</u>	<u>1,500</u>	<u>0</u>
Total Expenditures	<u>20,110</u>	<u>17,983</u>	<u>2,127</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,890	3,471	(1,419)
Fund Balance at Beginning of Year	<u>4,015</u>	<u>4,015</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 8,905</u>	<u>\$ 7,486</u>	<u>\$ (1,419)</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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**FOOD SERVICES FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 162,155	\$ 149,419	\$ (12,736)
All Other Revenues	12,247	0	(12,247)
Total Revenues	174,402	149,419	(24,983)
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	112,489	84,643	27,846
Total Sheriff	112,489	84,643	27,846
West Central Rehabilitation:			
Personal Services	14,173	974	13,199
Materials and Supplies	173,699	139,762	33,937
Total West Central Rehabilitation	187,872	140,736	47,136
Total Public Safety	300,361	225,379	74,982
Human Services:			
Miami County Youth Center:			
Materials and Supplies	16,400	15,817	583
Total Human Services	16,400	15,817	583
Total Expenditures	316,761	241,196	75,565
Excess (Deficiency) of Revenues Over (Under) Expenditures	(142,359)	(91,777)	50,582
Fund Balance at Beginning of Year	105,277	105,277	0
Prior Year Encumbrances	65,987	65,987	0
Fund Balance at End of Year	\$ 28,905	\$ 79,487	\$ 50,582

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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<b>COMMON PLEAS COURT - SPECIAL PROJECTS FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 148,000	\$ 166,176	\$ 18,176
Total Revenues	148,000	166,176	18,176
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Personal Services	55,226	55,060	166
Travel and Transportation	13,030	4,300	8,730
Materials and Supplies	15,650	10,211	5,439
Contractual Services	59,880	42,194	17,686
Capital Outlay	12,899	5,340	7,559
Total Expenditures	156,685	117,105	39,580
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(8,685)	49,071	57,756
Fund Balance at Beginning of Year			
Fund Balance at Beginning of Year	461,087	461,087	0
Prior Year Encumbrances			
Prior Year Encumbrances	11,886	11,886	0
Fund Balance at End of Year			
Fund Balance at End of Year	\$ 464,288	\$ 522,044	\$ 57,756

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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**SHERIFF'S JUVENILE SAFETY TRUST FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	<u>          1,500</u>	<u>              0</u>	<u>          1,500</u>
Total Expenditures	<u>          1,500</u>	<u>              0</u>	<u>          1,500</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(1,500)	0	1,500
Fund Balance at Beginning of Year	<u>          1,567</u>	<u>          1,567</u>	<u>              0</u>
Fund Balance at End of Year	<u><u>          67</u></u>	<u><u>          1,567</u></u>	<u><u>          1,500</u></u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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**MUNICIPAL COURT RESTITUTION FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 62,000	\$ 61,347	\$ (653)
Total Revenues	<u>62,000</u>	<u>61,347</u>	<u>(653)</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Contractual Services	66,791	66,503	288
Other Expenditures	<u>16</u>	<u>16</u>	<u>0</u>
Total Expenditures	<u>66,807</u>	<u>66,519</u>	<u>288</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,807)	(5,172)	(365)
Fund Balance at Beginning of Year	3,381	3,381	0
Prior Year Encumbrances	<u>2,078</u>	<u>2,078</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 652</u>	<u>\$ 287</u>	<u>\$ (365)</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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**CHILDREN'S SERVICES TRUST FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Investment Earnings	\$ 1,200	\$ 450	\$ (750)
Total Revenues	1,200	450	(750)
<b>Expenditures:</b>			
Human Services:			
Children's Services:			
Contractual Services	1,451	751	700
Total Expenditures	1,451	751	700
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(251)	(301)	(50)
Fund Balance at Beginning of Year	31,468	31,468	0
Prior Year Encumbrances	251	251	0
Fund Balance at End of Year	\$ 31,468	\$ 31,418	\$ (50)

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010***

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<b>D.A.R.E. TRUST FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	<u>          3,000</u>	<u>          577</u>	<u>          2,423</u>
Total Expenditures	<u>          3,000</u>	<u>          577</u>	<u>          2,423</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(3,000)	(577)	2,423
Fund Balance at Beginning of Year	<u>          5,533</u>	<u>          5,533</u>	<u>          0</u>
Fund Balance at End of Year	<u><u>\$          2,533</u></u>	<u><u>\$          4,956</u></u>	<u><u>\$          2,423</u></u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2010***

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<b>GENERAL OBLIGATION DEBT FUND</b>			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	481,856	480,000	1,856
Interest and Fiscal Charges	261,491	261,491	0
Total Expenditures	743,347	741,491	1,856
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(743,347)	(741,491)	1,856
<b>Other Financing Sources (Uses):</b>			
Transfers In	714,656	700,623	(14,033)
Total Other Financing Sources (Uses)	714,656	700,623	(14,033)
Net Change in Fund Balance	(28,691)	(40,868)	(12,177)
Fund Balance at Beginning of Year	84,564	84,564	0
Fund Balance at End of Year	\$ 55,873	\$ 43,696	\$ (12,177)

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2010***

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<b>SPECIAL ASSESSMENT DEBT FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>2,729</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**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2010***

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<b>SEWER SYSTEM IMPROVEMENT FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
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>5,394</u>	<u>5,394</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 5,394</u></u>	<u><u>\$ 5,394</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, 2010***

<b>PERMANENT IMPROVEMENT FUND</b>			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 306,416	\$ 274,044	\$ (32,372)
Charges for Services	3,127,708	1,917,732	(1,209,976)
All Other Revenues	6,116	4,800	(1,316)
Total Revenues	3,440,240	2,196,576	(1,243,664)
<b>Expenditures:</b>			
Capital Outlay:			
Commissioners:			
Capital Outlay	6,645,097	6,573,394	71,703
Debt Service:			
Principal Retirement	4,500,000	4,500,000	0
Interest and Fiscal Charges	110,980	110,980	0
Total Expenditures	11,256,077	11,184,374	71,703
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,815,837)	(8,987,798)	(1,171,961)
<b>Other Financing Sources (Uses):</b>			
General Obligation Bonds Issued	4,674,451	4,570,000	(104,451)
Premium on General Obligation Bonds Issued	40,979	40,979	0
Transfers In	579	579	0
Total Other Financing Sources (Uses)	4,716,009	4,611,558	(104,451)
Net Change in Fund Balance	(3,099,828)	(4,376,240)	(1,276,412)
Fund Balance at Beginning of Year	(626,230)	(626,230)	0
Prior Year Encumbrances	3,731,478	3,731,478	0
Fund Balance at End of Year	\$ 5,420	\$ (1,270,992)	\$ (1,276,412)

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2010***

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<b>HEALTH CARE IMPROVEMENT FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(87,228)</u>	<u>(77,246)</u>	<u>9,982</u>
Total Other Financing Sources (Uses)	<u>(87,228)</u>	<u>(77,246)</u>	<u>9,982</u>
Net Change in Fund Balance	(87,228)	(77,246)	9,982
Fund Balance at Beginning of Year	<u>2,773,731</u>	<u>2,773,731</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,686,503</u>	<u>\$ 2,696,485</u>	<u>\$ 9,982</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2010***

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<b>EMERGENCY 911 FACILITY CONSTRUCTION FUND</b>			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>2,097</u>	<u>2,097</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 2,097</u></u>	<u><u>\$ 2,097</u></u>	<u><u>\$ 0</u></u>

***Fiduciary Funds***

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Fiduciary fund types are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

***Agency Funds***

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**Payroll Deductions Fund**

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

**Workers' Compensation Fund**

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

**Local Government Fund**

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

**Auto Registration Fund**

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

**Township Gas Fund**

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

**Cigarette Tax Fund**

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

**Special Emergency Planning Fund**

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

**Inheritance Tax Fund**

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

(Continued)

*Agency Funds*

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**Undivided Tax Settlement Fund**

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

**Special Assessment Collection Fund**

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

**Tri-County Board Fund**

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

**County Court Agency Fund**

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

**General County Agency Fund**

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

**Other County Agencies Fund**

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

**Hotel and Motel Lodging Tax Fund**

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

**State Board of Building Standards Fund**

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

**MIAMI COUNTY, OHIO**

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**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2010**

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	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
<b>Payroll Deductions Fund</b>				
Assets:				
Cash and Cash Equivalents	\$856,682	\$16,129,696	(\$16,694,674)	\$291,704
Total Assets	<u>\$856,682</u>	<u>\$16,129,696</u>	<u>(\$16,694,674)</u>	<u>\$291,704</u>
Liabilities:				
Due To Others	\$856,682	\$16,129,696	(\$16,694,674)	\$291,704
Total Liabilities	<u>\$856,682</u>	<u>\$16,129,696</u>	<u>(\$16,694,674)</u>	<u>\$291,704</u>
<b>Workers' Compensation Fund</b>				
Assets:				
Cash and Cash Equivalents	\$214,233	\$609,334	(\$229,390)	\$594,177
Total Assets	<u>\$214,233</u>	<u>\$609,334</u>	<u>(\$229,390)</u>	<u>\$594,177</u>
Liabilities:				
Due To Others	\$214,233	\$609,334	(\$229,390)	\$594,177
Total Liabilities	<u>\$214,233</u>	<u>\$609,334</u>	<u>(\$229,390)</u>	<u>\$594,177</u>
<b>Local Government Fund</b>				
Assets:				
Cash and Cash Equivalents	\$357	\$8,000,711	(\$8,000,711)	\$357
Total Assets	<u>\$357</u>	<u>\$8,000,711</u>	<u>(\$8,000,711)</u>	<u>\$357</u>
Liabilities:				
Due To Others	\$357	\$8,000,711	(\$8,000,711)	\$357
Total Liabilities	<u>\$357</u>	<u>\$8,000,711</u>	<u>(\$8,000,711)</u>	<u>\$357</u>
<b>Auto Registration Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$3,424,565	(\$3,424,565)	\$0
Total Assets	<u>\$0</u>	<u>\$3,424,565</u>	<u>(\$3,424,565)</u>	<u>\$0</u>
Liabilities:				
Intergovernmental Payables	\$0	\$3,424,565	(\$3,424,565)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,424,565</u>	<u>(\$3,424,565)</u>	<u>\$0</u>

(Continued)

**MIAMI COUNTY, OHIO**

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***Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2010***

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	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
<b>Township Gas Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$1,061,724	(\$1,061,724)	\$0
Total Assets	<u>\$0</u>	<u>\$1,061,724</u>	<u>(\$1,061,724)</u>	<u>\$0</u>
Liabilities:				
Other Accrued Liabilities	\$0	\$1,061,724	(\$1,061,724)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,061,724</u>	<u>(\$1,061,724)</u>	<u>\$0</u>
<b>Cigarette Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$11,240	(\$11,240)	\$0
Total Assets	<u>\$0</u>	<u>\$11,240</u>	<u>(\$11,240)</u>	<u>\$0</u>
Liabilities:				
Due To Others	\$0	\$11,240	(\$11,240)	\$0
Total Liabilities	<u>\$0</u>	<u>\$11,240</u>	<u>(\$11,240)</u>	<u>\$0</u>
<b>Special Emergency Planning Fund</b>				
Assets:				
Cash and Cash Equivalents	\$46,738	\$28,678	(\$29,732)	\$45,684
Total Assets	<u>\$46,738</u>	<u>\$28,678</u>	<u>(\$29,732)</u>	<u>\$45,684</u>
Liabilities:				
Due To Others	\$46,738	\$28,678	(\$29,732)	\$45,684
Total Liabilities	<u>\$46,738</u>	<u>\$28,678</u>	<u>(\$29,732)</u>	<u>\$45,684</u>
<b>Inheritance Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$180,937	\$725,592	(\$801,208)	\$105,321
Investments	325,870	656,406	(325,870)	656,406
Total Assets	<u>\$506,807</u>	<u>\$1,381,998</u>	<u>(\$1,127,078)</u>	<u>\$761,727</u>
Liabilities:				
Due To Others	\$506,807	\$1,381,998	(\$1,127,078)	\$761,727
Total Liabilities	<u>\$506,807</u>	<u>\$1,381,998</u>	<u>(\$1,127,078)</u>	<u>\$761,727</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2010**

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
<b>Undivided Tax Settlement Fund</b>				
Assets:				
Cash and Cash Equivalents	\$634,613	\$91,576,121	(\$91,959,924)	\$250,810
Investments	1,142,957	1,563,173	(1,142,957)	1,563,173
Taxes Receivable	66,611,400	67,766,809	(66,611,400)	67,766,809
Total Assets	<u>\$68,388,970</u>	<u>\$160,906,103</u>	<u>(\$159,714,281)</u>	<u>\$69,580,792</u>
Liabilities:				
Due To Others	\$68,388,970	\$160,906,103	(\$159,714,281)	\$69,580,792
Total Liabilities	<u>\$68,388,970</u>	<u>\$160,906,103</u>	<u>(\$159,714,281)</u>	<u>\$69,580,792</u>
<b>Special Assessment Collection Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$1,303,774	(\$1,303,538)	\$236
Special Assessments Receivable	2,087,365	2,407,231	(2,087,365)	2,407,231
Total Assets	<u>\$2,087,365</u>	<u>\$3,711,005</u>	<u>(\$3,390,903)</u>	<u>\$2,407,467</u>
Liabilities:				
Due To Others	\$2,087,365	\$3,711,005	(\$3,390,903)	\$2,407,467
Total Liabilities	<u>\$2,087,365</u>	<u>\$3,711,005</u>	<u>(\$3,390,903)</u>	<u>\$2,407,467</u>
<b>Tri-County Board Fund</b>				
Assets:				
Cash and Cash Equivalents	\$1,567,434	\$6,192,682	(\$7,159,145)	\$600,971
Investments	2,822,987	3,745,547	(2,822,987)	3,745,547
Taxes Receivable	1,884,015	1,906,211	(1,884,015)	1,906,211
Total Assets	<u>\$6,274,436</u>	<u>\$11,844,440</u>	<u>(\$11,866,147)</u>	<u>\$6,252,729</u>
Liabilities:				
Due To Others	\$6,274,436	\$11,844,440	(\$11,866,147)	\$6,252,729
Total Liabilities	<u>\$6,274,436</u>	<u>\$11,844,440</u>	<u>(\$11,866,147)</u>	<u>\$6,252,729</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2010**

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
<b>County Court Agency Fund</b>				
Assets:				
Cash and Cash Equivalents	\$343,102	\$3,680,594	(\$3,791,745)	\$231,951
Accounts Receivable	647,888	631,829	(647,888)	631,829
Total Assets	<u>\$990,990</u>	<u>\$4,312,423</u>	<u>(\$4,439,633)</u>	<u>\$863,780</u>
Liabilities:				
Due To Others	\$990,990	\$4,312,423	(\$4,439,633)	\$863,780
Total Liabilities	<u>\$990,990</u>	<u>\$4,312,423</u>	<u>(\$4,439,633)</u>	<u>\$863,780</u>
<b>General County Agency Fund</b>				
Assets:				
Cash and Cash Equivalents	\$2,091,580	\$18,389,161	(\$19,170,873)	\$1,309,868
Total Assets	<u>\$2,091,580</u>	<u>\$18,389,161</u>	<u>(\$19,170,873)</u>	<u>\$1,309,868</u>
Liabilities:				
Due To Others	\$2,091,580	\$18,389,161	(\$19,170,873)	\$1,309,868
Total Liabilities	<u>\$2,091,580</u>	<u>\$18,389,161</u>	<u>(\$19,170,873)</u>	<u>\$1,309,868</u>
<b>Other County Agencies Fund</b>				
Assets:				
Cash and Cash Equivalents	\$1,881,756	\$3,345,014	(\$4,454,613)	\$772,157
Investments	3,389,084	4,812,476	(3,389,084)	4,812,476
Taxes Receivable	2,275,551	2,682,766	(2,275,551)	2,682,766
Total Assets	<u>\$7,546,391</u>	<u>\$10,840,256</u>	<u>(\$10,119,248)</u>	<u>\$8,267,399</u>
Liabilities:				
Due To Others	\$7,546,391	\$10,840,256	(\$10,119,248)	\$8,267,399
Total Liabilities	<u>\$7,546,391</u>	<u>\$10,840,256</u>	<u>(\$10,119,248)</u>	<u>\$8,267,399</u>
<b>Hotel and Motel Lodging Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$5,851	\$283,370	(\$287,408)	\$1,813
Total Assets	<u>\$5,851</u>	<u>\$283,370</u>	<u>(\$287,408)</u>	<u>\$1,813</u>
Liabilities:				
Due To Others	\$5,851	\$283,370	(\$287,408)	\$1,813
Total Liabilities	<u>\$5,851</u>	<u>\$283,370</u>	<u>(\$287,408)</u>	<u>\$1,813</u>

(Continued)

**MIAMI COUNTY, OHIO**

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**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2010**

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	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
<b>State Board of Building Standards Fund</b>				
Assets:				
Cash and Cash Equivalents	\$1,502	\$19,219	(\$19,737)	\$984
Total Assets	<u>\$1,502</u>	<u>\$19,219</u>	<u>(\$19,737)</u>	<u>\$984</u>
Liabilities:				
Due To Others	\$1,502	\$19,219	(\$19,737)	\$984
Total Liabilities	<u>\$1,502</u>	<u>\$19,219</u>	<u>(\$19,737)</u>	<u>\$984</u>
 <b>Total - All Agency Funds</b>				
Assets:				
Cash and Cash Equivalents	\$7,824,785	\$154,781,475	(\$158,400,227)	\$4,206,033
Investments	7,680,898	10,777,602	(7,680,898)	10,777,602
Taxes Receivable	70,770,966	72,355,786	(70,770,966)	72,355,786
Accounts Receivable	647,888	631,829	(647,888)	631,829
Special Assessments Receivable	2,087,365	2,407,231	(2,087,365)	2,407,231
Total Assets	<u>\$89,011,902</u>	<u>\$240,953,923</u>	<u>(\$239,587,344)</u>	<u>\$90,378,481</u>
Liabilities:				
Intergovernmental Payables	\$0	\$3,424,565	(\$3,424,565)	\$0
Due to Others	89,011,902	236,467,634	(235,101,055)	90,378,481
Other Accrued Liabilities	0	1,061,724	(1,061,724)	0
Total Liabilities	<u>\$89,011,902</u>	<u>\$240,953,923</u>	<u>(\$239,587,344)</u>	<u>\$90,378,481</u>

# STATISTICAL





## STATISTICAL TABLES

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

### Contents

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

#### Sources Note:

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

## *Miami County, Ohio*

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

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

Source: County Auditor's Office

\* - Restated

*Miami County, Ohio*

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2006	2007	2008	2009	2010
		*		
\$76,641,124	\$78,520,372	\$78,053,727	\$75,816,438	\$80,495,795
35,965,761	36,922,276	27,605,258	28,447,736	27,924,768
18,028,477	18,028,324	17,063,147	18,177,572	14,005,382
<u>\$130,635,362</u>	<u>\$133,470,972</u>	<u>\$122,722,132</u>	<u>\$122,441,746</u>	<u>\$122,425,945</u>
\$5,467,311	\$4,812,358	\$5,094,224	\$7,277,791	\$12,746,045
1,649,492	2,460,862	3,152,627	1,684,946	2,225,637
<u>\$7,116,803</u>	<u>\$7,273,220</u>	<u>\$8,246,851</u>	<u>\$8,962,737</u>	<u>\$14,971,682</u>
\$82,108,435	\$83,332,730	\$83,147,951	\$83,094,229	\$93,241,840
35,965,761	36,922,276	27,605,258	28,447,736	27,924,768
19,677,969	20,489,186	20,215,774	19,862,518	16,231,019
<u>\$137,752,165</u>	<u>\$140,744,192</u>	<u>\$130,968,983</u>	<u>\$131,404,483</u>	<u>\$137,397,627</u>

## Miami County, Ohio

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

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

*Miami County, Ohio*

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2006	2007	2008	2009	2010
\$15,531,350	\$17,712,859	\$19,526,936	\$19,547,540	\$18,139,014
10,841,602	13,284,599	13,501,156	14,234,058	14,011,503
12,156,374	13,434,394	15,692,390	14,987,085	12,761,984
591,531	536,828	612,086	602,603	538,551
8,423,518	9,935,429	10,150,601	10,809,904	11,840,755
13,115,474	14,866,755	15,398,717	15,246,637	12,851,916
275,322	256,451	237,609	250,342	351,205
<u>60,935,171</u>	<u>70,027,315</u>	<u>75,119,495</u>	<u>75,678,169</u>	<u>70,494,928</u>
1,218,332	1,580,027	1,341,121	1,469,710	1,465,738
1,860,644	1,662,836	1,642,150	2,282,710	2,463,509
5,095,970	4,664,059	5,145,223	4,482,949	5,140,902
147,824	301,094	415,074	419,668	409,201
<u>8,322,770</u>	<u>8,208,016</u>	<u>8,543,568</u>	<u>8,655,037</u>	<u>9,479,350</u>
<u>\$69,257,941</u>	<u>\$78,235,331</u>	<u>\$83,663,063</u>	<u>\$84,333,206</u>	<u>\$79,974,278</u>
\$5,645,336	\$5,616,612	\$5,236,592	\$5,248,129	\$6,311,731
531,346	512,707	537,483	542,738	682,346
2,392,696	2,309,418	2,738,276	2,186,559	2,130,811
889,412	996,836	1,568,107	1,688,791	2,501,104
6,581,588	6,649,206	6,440,503	5,380,347	6,015,375
16,479,006	17,640,571	19,217,099	21,544,583	15,142,033
2,216,325	7,051,583	5,381,366	9,717,152	6,327,060
<u>34,735,709</u>	<u>40,776,933</u>	<u>41,119,426</u>	<u>46,308,299</u>	<u>39,110,460</u>

(Continued)

## Miami County, Ohio

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

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

Source: County Auditor's Office

*Miami County, Ohio*

2006	2007	2008	2009	2010
862,526	1,252,273	1,234,564	1,400,272	1,514,081
1,590,212	1,282,360	1,826,296	1,837,662	2,277,358
4,866,833	5,095,856	5,388,401	4,724,944	4,931,863
206,534	331,537	440,144	453,597	450,831
0	0	0	0	2,000
255,135	619,456	630,225	954,448	6,312,162
<u>7,781,240</u>	<u>8,581,482</u>	<u>9,519,630</u>	<u>9,370,923</u>	<u>15,488,295</u>
<u>42,516,949</u>	<u>49,358,415</u>	<u>50,639,056</u>	<u>55,679,222</u>	<u>54,598,755</u>
(26,199,462)	(29,250,382)	(34,000,069)	(29,369,870)	(31,384,468)
(541,530)	373,466	976,062	715,886	6,008,945
<u>(\$26,740,992)</u>	<u>(\$28,876,916)</u>	<u>(\$33,024,007)</u>	<u>(\$28,653,984)</u>	<u>(\$25,375,523)</u>
\$12,032,427	\$12,041,927	\$12,025,273	\$11,543,867	\$11,660,153
10,415,445	10,799,612	10,903,586	10,212,579	13,068,296
4,093,762	4,549,470	4,597,786	5,566,441	5,582,505
3,384,196	3,534,795	2,586,035	1,050,564	399,929
787,847	899,188	754,691	716,033	657,784
0	261,000	0	0	0
<u>30,713,677</u>	<u>32,085,992</u>	<u>30,867,371</u>	<u>29,089,484</u>	<u>31,368,667</u>
51,863	43,951	(2,431)	0	0
0	(261,000)	0	0	0
<u>51,863</u>	<u>(217,049)</u>	<u>(2,431)</u>	<u>0</u>	<u>0</u>
<u>\$30,765,540</u>	<u>\$31,868,943</u>	<u>\$30,864,940</u>	<u>\$29,089,484</u>	<u>\$31,368,667</u>
\$4,514,215	\$2,835,610	(\$3,132,698)	(\$280,386)	(\$15,801)
(489,667)	156,417	973,631	715,886	6,008,945
<u>\$4,024,548</u>	<u>\$2,992,027</u>	<u>(\$2,159,067)</u>	<u>\$435,500</u>	<u>\$5,993,144</u>

## *Miami County, Ohio*

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
General Fund				
Reserved	\$756,257	\$1,180,159	\$807,656	\$903,688
Unreserved	17,115,168	16,686,182	17,039,733	16,182,044
<i>Total General Fund</i>	<u>17,871,425</u>	<u>17,866,341</u>	<u>17,847,389</u>	<u>17,085,732</u>
All Other Governmental Funds				
Reserved	2,746,073	3,122,838	2,194,636	2,034,744
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	18,218,163	16,751,894	17,257,758	17,751,218
Capital Projects Funds	<u>(957,201)</u>	<u>4,301,035</u>	<u>4,377,632</u>	<u>4,080,736</u>
<i>Total All Other Governmental Funds</i>	<u>20,007,035</u>	<u>24,175,767</u>	<u>23,830,026</u>	<u>23,866,698</u>
<i>Total Governmental Funds</i>	<u><u>\$37,878,460</u></u>	<u><u>\$42,042,108</u></u>	<u><u>\$41,677,415</u></u>	<u><u>\$40,952,430</u></u>

Source: County Auditor's Office

NOTE: Years 2001-2002 Do not include the Expendable Trust Funds which were classified as a Fiduciary Funds prior to implementing GASB 34 in 2003.

*Miami County, Ohio*

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<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$872,622	\$894,445	\$576,108	\$1,283,243	\$1,569,366	\$1,457,500
<u>15,118,408</u>	<u>15,754,138</u>	<u>16,022,522</u>	<u>13,782,335</u>	<u>9,836,526</u>	<u>10,759,197</u>
<u>15,991,030</u>	<u>16,648,583</u>	<u>16,598,630</u>	<u>15,065,578</u>	<u>11,405,892</u>	<u>12,216,697</u>
2,699,879	3,368,175	3,251,450	3,469,785	6,295,585	6,540,518
22,360,201	23,224,956	22,667,534	22,832,667	22,745,377	21,013,612
<u>3,443,341</u>	<u>3,623,891</u>	<u>3,794,010</u>	<u>3,285,072</u>	<u>(2,106,161)</u>	<u>1,774,822</u>
<u>28,503,421</u>	<u>30,217,022</u>	<u>29,712,994</u>	<u>29,587,524</u>	<u>26,934,801</u>	<u>29,328,952</u>
<u>\$44,494,451</u>	<u>\$46,865,605</u>	<u>\$46,311,624</u>	<u>\$44,653,102</u>	<u>\$38,340,693</u>	<u>\$41,545,649</u>

## Miami County, Ohio

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

	2001	2002	2003	2004
<b>Revenues:</b>				
Taxes	\$20,925,983	\$20,027,419	\$21,310,935	\$22,332,039
Intergovernmental Revenues	23,158,300	21,970,913	21,046,540	23,099,591
Charges for Services	10,699,575	11,019,752	12,633,018	12,544,201
Licenses and Permits	402,422	431,354	482,060	536,189
Investment Earnings	3,075,942	1,569,448	953,412	778,890
Special Assessments	76,388	76,870	0	0
Fines and Forfeitures	1,560,521	1,491,766	1,598,345	1,324,446
All Other Revenue	755,589	823,877	1,162,948	1,028,869
<b>Total Revenue</b>	<u>60,654,720</u>	<u>57,411,399</u>	<u>59,187,258</u>	<u>61,644,225</u>
<b>Expenditures:</b>				
Current:				
Public Safety	13,864,439	15,722,849	15,520,763	16,396,824
Health	9,019,913	9,302,110	9,913,898	10,630,088
Human Services	11,851,536	12,638,760	12,473,435	12,666,216
Conservation and Recreation	541,255	355,069	449,267	484,357
Public Works	9,012,046	6,443,600	6,088,117	7,528,033
General Government	12,270,362	12,700,844	13,012,999	13,167,295
Capital Outlay	1,212,123	1,478,081	1,126,747	636,854
Debt Service:				
Principal Retirement	284,345	290,409	481,531	563,336
Interest and Fiscal Charges	351,178	289,177	364,771	315,666
<b>Total Expenditures</b>	<u>58,407,197</u>	<u>59,220,899</u>	<u>59,431,528</u>	<u>62,388,669</u>
Excess (Deficiency) of Revenues Over Expenditures	2,247,523	(1,809,500)	(244,270)	(744,444)

*Miami County, Ohio*

2005	2006	2007	2008	2009	2010
\$22,358,954	\$22,464,867	\$22,861,955	\$22,934,316	\$21,716,888	\$24,642,365
28,238,711	27,391,229	27,826,871	31,213,247	32,292,173	30,947,595
12,746,020	13,167,486	13,116,307	13,621,453	12,730,797	14,402,523
569,560	831,512	677,437	887,866	618,133	816,818
1,307,248	3,284,614	3,754,229	2,553,524	1,036,191	564,401
0	0	0	0	0	0
1,588,780	1,683,942	1,577,088	1,651,543	1,533,246	1,431,709
1,778,436	1,132,191	1,185,525	961,104	1,224,378	1,060,312
<u>68,587,709</u>	<u>69,955,841</u>	<u>70,999,412</u>	<u>73,823,053</u>	<u>71,151,806</u>	<u>73,865,723</u>
16,641,367	17,106,536	17,968,563	19,119,238	18,600,299	17,690,873
10,887,323	12,164,068	13,923,150	13,461,964	13,801,169	13,918,324
13,121,151	13,714,744	14,184,550	15,857,126	14,748,863	12,609,589
605,586	591,531	536,828	612,086	602,603	538,551
9,030,828	8,912,625	9,329,376	9,994,405	10,217,135	11,997,282
14,572,874	14,194,800	14,921,902	14,993,615	14,576,070	13,643,226
710,288	403,473	141,335	853,981	4,068,048	3,982,949
557,008	575,550	597,728	488,185	504,400	516,886
296,583	277,989	259,302	239,051	251,900	375,980
<u>66,423,008</u>	<u>67,941,316</u>	<u>71,862,734</u>	<u>75,619,651</u>	<u>77,370,487</u>	<u>75,273,660</u>
2,164,701	2,014,525	(863,322)	(1,796,598)	(6,218,681)	(1,407,937)

(Continued)

## *Miami County, Ohio*

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

	2001	2002	2003	2004
<b>Other Financing Sources (Uses):</b>				
Sale of Capital Assets	522,010	21,561	130,000	0
Other Financing Sources - Capital Leases	0	0	0	0
General Obligation Bonds Issued	0	5,905,000	0	0
Premium on General Obligation Bonds	0	0	0	0
Transfers In	884,102	996,512	777,529	1,088,577
Transfers Out	(884,102)	(996,512)	(777,529)	(1,088,577)
<b>Total Other Financing Sources (Uses)</b>	<u>522,010</u>	<u>5,926,561</u>	<u>130,000</u>	<u>0</u>
<b>Net Change in Fund Balance</b>	<u>\$2,769,533</u>	<u>\$4,117,061</u>	<u>(\$114,270)</u>	<u>(\$744,444)</u>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	1.14%	0.99%	1.50%	1.79%

Source: County Auditor's Office

NOTE: Years 2001-2002 Do not include the Expendable Trust Funds which were classified as a Fiduciary Funds prior to implementing GASB 34 in 2003.

*Miami County, Ohio*

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2005	2006	2007	2008	2009	2010
0	0	0	0	0	0
52,480	26,240	99,508	0	0	0
0	0	0	0	0	4,570,000
0	0	0	0	0	40,979
932,871	1,382,344	1,352,867	729,814	976,550	714,551
(932,871)	(1,382,344)	(1,091,867)	(729,814)	(976,550)	(714,551)
52,480	26,240	360,508	0	0	4,610,979
\$2,217,181	\$2,040,765	(\$502,814)	(\$1,796,598)	(\$6,218,681)	\$3,203,042
1.39%	1.42%	1.27%	0.99%	1.05%	1.31%

## *Miami County, Ohio*

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

<b>Tax year</b>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<b>Real Property</b>	(1)		(1)	
Assessed	\$1,608,919	\$1,635,372	\$1,668,235	\$1,773,597
Actual	4,596,911	4,672,491	4,766,386	5,067,420
<b>Public Utility</b>				
Assessed	64,244	66,096	64,630	63,432
Actual	183,554	188,846	184,657	181,234
<b>Tangible Personal Property</b>				
Assessed	309,861	317,695	305,664	281,330
Actual	1,239,444	1,270,780	1,222,656	1,125,320
<b>Total</b>				
Assessed	1,983,024	2,019,163	2,038,529	2,118,359
Actual	6,019,909	6,132,117	6,173,699	6,373,974
<b>Assessed Value as a Percentage of Actual Value</b>	32.94%	32.93%	33.02%	33.23%
<b>Total Direct Tax Rate</b>	8.43	9.13	9.13	9.11

Source: County Auditor's Office

Property is revalued every six years. Assessed value of Real Property are at 35% of Estimated True Value. Assessed value of Public Utility is at 25% and Assessed Value of Tangible Personal Property is at 25% through 2005, at 18.75% for 2006, 12.5% for 2007, 6.25% for 2008 and 0% for 2009.

(1) - Amounts changed to correct errors made in previous years

*Miami County, Ohio*

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2005	2006	2007	2008	2009	2010
\$1,830,420	\$1,860,507	\$2,054,076	\$2,075,563	\$2,104,198	\$2,103,557
5,229,771	5,315,734	5,868,789	5,930,180	6,011,994	6,010,163
62,042	60,255	53,199	54,562	53,868	56,115
177,263	172,157	151,997	155,891	153,909	160,329
269,489	200,084	131,018	64,837	0	0
1,077,956	1,067,115	1,048,144	1,037,392	0	0
2,161,951	2,120,846	2,238,293	2,194,962	2,158,066	2,159,672
6,484,990	6,555,006	7,068,930	7,123,463	6,165,903	6,170,491
33.34%	32.35%	31.66%	30.81%	35.00%	35.00%
9.12	8.81	8.80	8.81	8.81	8.81

## *Miami County, Ohio*

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<b>Direct County Rates</b>				
General Fund	2.40	2.40	2.40	2.40
Park Levy	1.10	1.10	1.10	1.10
Special Bridge	0.80	0.80	0.80	0.80
Riverside School	3.50	4.20	4.20	4.20
Tri-County Mental Health	0.60	0.60	0.60	0.60
Conservancy	0.03	0.03	0.03	0.01
Total	<u>8.43</u>	<u>9.13</u>	<u>9.13</u>	<u>9.11</u>
<b>Overlapping Rates</b>				
Corporations	1.40 - 16.03	1.40 - 16.03	1.40 - 16.03	1.40 - 18.52
Townships	1.10 - 6.10	1.10 - 6.10	1.10 - 9.40	1.10 - 9.40
School Districts	30.09 - 58.80	30.02 - 58.35	30.02 - 64.15	29.87 - 64.15
Joint Vocational School Districts	2.58 - 4.90	2.58 - 4.90	2.58 - 5.46	2.58 - 5.45

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*

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2005	2006	2007	2008	2009	2010
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	0.45	0.45	0.45	0.45	0.45
4.20	4.20	4.20	4.20	4.20	4.20
0.60	0.60	0.60	0.60	0.60	0.60
0.02	0.06	0.05	0.06	0.06	0.06
9.12	8.81	8.80	8.81	8.81	8.81
1.40 - 18.53	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53
1.10 - 9.40	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40	.40 - 9.40
29.87 - 65.15	29.87 - 66.80	29.50 - 70.05	29.50 - 70.05	29.15 - 70.05	29.15 - 70.05
2.58 - 5.45	2.58 - 5.45	2.58 - 5.35	2.58 - 5.18	2.58 - 5.36	2.58 - 5.32

## Miami County, Ohio

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

Name of Taxpayer	Nature of Business	2010		
		Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power and Light Company	Utilities	\$45,253,390	1	2.15%
Meijer Distribution Inc.	Warehouse	6,436,440	2	0.31%
American Honda Motor	Manufacturing	6,408,920	3	0.30%
Pioneer Rural Electric	Utilities	5,961,350	4	0.28%
Vectren Energy Delivery	Utilities	5,701,380	5	0.27%
Midamco	Retail	5,546,320	6	0.26%
Menard Inc.	Retail	4,343,020	7	0.21%
MED-TERRA Inc.	Medical	3,930,960	8	0.19%
Harvey A. Tolson	Retail	3,724,630	9	0.18%
Hobart Corporation	Manufacturing	3,698,200	10	0.18%
Subtotal		91,004,610		4.33%
All Others		2,012,552,390		95.67%
Total		<u>\$2,103,557,000</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2001		
		Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power and Light Company	Utilities	\$37,767,730	1	2.35%
Midamco	Retail	10,345,670	2	0.64%
Verizon North Inc.	Utilities	9,437,200	3	0.59%
American Honda Motor	Manufacturing	8,750,000	4	0.54%
Matsushita Electric Corp. of America	Manufacturing	3,540,160	5	0.22%
Hobart Corporation	Manufacturing	2,817,930	6	0.18%
Jackson Tube Service	Manufacturing	2,624,410	7	0.16%
ITW/Hobart Brothers	Manufacturing	2,544,490	8	0.16%
Evenflo Juvenile Furniture Co.	Manufacturing	2,229,270	9	0.14%
Meijers Inc.	Retail	1,965,360	10	0.12%
Subtotal		82,022,220		5.10%
All Others		1,526,896,780		94.90%
Total		<u>\$1,608,919,000</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings  
Based on valuation of property in 2010 and 2001

## Miami County, Ohio

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

Name of Taxpayer	Nature of Business	2010		
		Assessed Value	Rank	Percent of Total Assessed Value
Verizon North Inc.	Telecommunication	\$790,620	1	1.41%
Ohio Bell Telephone Co.	Telecommunication	325,530	2	0.58%
New Par	Telecommunication	197,960	3	0.35%
Windstream Ohio Inc.	Telecommunication	87,700	4	0.16%
Cincinnati SMSA Ltd. Partnership	Telecommunication	58,850	5	0.10%
Sprintcom Inc.	Telecommunication	52,170	6	0.09%
Ohio Telephone and Telegraph Co.	Telecommunication	49,800	7	0.09%
TWC Digital Phone LLC	Telecommunication	41,060	8	0.07%
AT&T Communications of Ohio Inc.	Telecommunication	38,040	9	0.07%
Cincinnati Bell Wireless LLC	Telecommunication	28,980	10	0.05%
Subtotal		1,670,710		2.97%
All Others		54,444,290		97.03%
Total		<u>\$56,115,000</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2001		
		Assessed Value	Rank	Percent of Total Assessed Value
Matsushita Electric Corp of America	Manufacturing	\$28,279,660	1	7.56%
Meijers, Inc.	Retail	21,680,260	2	5.80%
Infotel Inc./Midwest Micro	Manufacturing	15,382,600	3	4.11%
Goodrich Corporation	Manufacturing	13,673,400	4	3.65%
American Honda Motor	Manufacturing	12,288,550	5	3.28%
ITW/Hobart Brothers	Manufacturing	7,474,680	6	2.00%
Evenflo Juvenile Furniture Co.	Manufacturing	7,437,380	7	1.99%
Jackson Tube Service	Manufacturing	6,011,980	8	1.61%
Hobart. Corp.	Manufacturing	5,840,840	9	1.56%
Miami Acquisition Corp.	Manufacturing	5,637,210	10	1.51%
Subtotal		123,706,560		33.07%
All Others		250,398,440		66.93%
Total		<u>\$374,105,000</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings  
Based on valuation of property in 2010 and 2002

## *Miami County, Ohio*

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

<b>Collection Year</b>	<u>2001</u>	<u>2002</u>	<u>2003</u>
<b>Total Tax Levy</b> (1)	\$15,581,189	\$15,202,556	\$16,975,455
<b>Collections within the Fiscal Year of the Levy</b>			
Current Tax Collections	15,125,899	14,796,078	16,519,610
Percent of Levy Collected	97.08%	97.33%	97.31%
Delinquent Tax Collections	<u>317,245</u>	<u>401,435</u>	<u>534,654</u>
Total Tax Collections (3)	15,443,144	15,197,513	17,054,264
<b>Percent of Total Tax Collections To Tax Levy</b>	99.11%	99.97%	100.46%
<b>Accumulated Outstanding Delinquent Taxes</b> (2)	643,531	1,002,935	1,126,301
<b>Percentage of Accumulated Delinquent Taxes to Total Tax Levy</b>	4.13%	6.60%	6.63%

Note:

- (1) Taxes levied and collected are presented on a cash basis.
- (2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.
- (3) Changes in Levy Collections due to millage adjustments.

2001 - 1.70 mills replacement levy for Riverside School.

2002 - a. .50 mill replacement levy with .60 increase for 1.10 mills for Park District  
b. 1.8 mills levied for Riverside School  
c. Revaluation for tax year 2001  
d. .40 mill replacement levy for Health District

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

Source: County Auditor's Office

*Miami County, Ohio*

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<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$16,886,055	\$17,119,135	\$16,616,509	\$17,319,900	\$16,817,019	\$16,271,945	\$17,091,793
16,516,878	16,608,418	16,203,212	16,861,590	16,330,796	15,844,376	16,614,668
97.81%	97.02%	97.51%	97.35%	97.11%	97.37%	97.21%
<u>535,588</u>	<u>533,555</u>	<u>623,936</u>	<u>493,813</u>	<u>1,093,485</u>	<u>481,486</u>	<u>454,667</u>
17,052,466	17,141,973	16,827,148	17,355,403	17,424,281	16,325,862	17,069,335
100.99%	100.13%	101.27%	100.20%	103.61%	100.33%	99.87%
1,028,662	1,095,502	967,892	1,186,677	1,458,507	881,820	910,935
6.09%	6.40%	5.82%	6.85%	8.67%	5.42%	5.33%

## *Miami County, Ohio*

### *Taxable Sales By Industry (Category) Last Ten Years*

	2001	2002	2003	2004
Sales Tax Payments	\$3,309,124	\$3,254,558	\$3,239,092	\$3,287,791
Direct Pay Tax Return Payments	304,947	159,332	160,729	220,309
Seller's Use Tax Return Payments	598,091	657,110	672,651	799,544
Consumer's Use Tax Return Payments	453,747	337,868	380,215	192,440
Motor Vehicle Tax Payments	1,649,991	2,003,005	1,966,715	1,903,762
Non-Resident Motor Vehicle Tax	N/A	N/A	N/A	N/A
Watercraft and Outboard Motors	27,813	34,782	32,336	33,742
Department of Liquor Control	18,497	19,460	20,916	22,543
Sales Tax on Motor Vehicle Fuel Refunds	1,098	1,258	1,547	1,751
Sales/Use Tax Voluntary Payments	5,550	4,137	12,715	8,996
Statewide Master Numbers	2,902,789	3,222,895	3,436,892	3,920,292
Sales/Use Tax Assessment Payments	47,852	29,785	10,034	18,017
Streamlined Sales Tax Payments	N/A	N/A	N/A	N/A
Adjustments Made to Prior Allocations	352	9	(3,959)	(267)
Less 1% Administrative Rotary Fund	(93,198)	(97,242)	(99,299)	(104,089)
Sales/Use Tax Refunds Approved	(221,071)	(69,115)	(190,241)	(27,927)
<b>Total</b>	<b>\$9,005,582</b>	<b>\$9,557,842</b>	<b>\$9,640,343</b>	<b>\$10,276,904</b>
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%

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

**Source:** State Department of Taxation

*Miami County, Ohio*

2005	2006	2007	2008	2009	2010
\$3,274,208	\$3,226,079	\$3,270,156	\$3,364,045	\$2,926,985	\$3,689,071
255,101	274,567	385,540	442,275	294,993	680,578
815,409	695,175	798,282	910,110	774,112	997,562
257,052	285,595	288,787	284,375	162,733	280,535
1,763,393	1,639,974	1,691,254	1,578,728	1,406,095	1,759,562
N/A	N/A	2,293	24,087	13,391	23,433
31,819	27,620	26,760	22,307	18,739	30,252
24,219	26,531	28,530	30,863	31,852	40,655
2,633	3,098	2,354	4,199	3,849	1,707
7,314	4,992	5,664	9,254	5,376	10,523
4,209,616	4,318,793	4,333,283	4,411,571	4,276,822	5,420,346
29,062	42,767	13,372	52,396	125,969	76,003
N/A	N/A	1,010	3,153	4,890	5,700
0	0	0	(389)	0	0
(106,698)	(105,377)	(108,378)	(111,181)	(99,871)	(129,516)
(39,592)	(47,507)	(9,459)	(19,269)	(58,738)	(64,258)
<u>\$10,523,536</u>	<u>\$10,392,307</u>	<u>\$10,729,448</u>	<u>\$11,006,524</u>	<u>\$9,887,197</u>	<u>\$12,822,153</u>
1.00%	1.00%	1.00%	1.00%	1.00%	1.25%

## *Miami County, Ohio*

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

	2001	2002	2003	2004
<b>Governmental Activities</b> (1)			(4)	
General Obligation Bonds Payable	\$2,385,000	\$8,020,000	\$7,560,000	\$7,050,000
Superfund Site Liability	590,686	337,286	1,389,768	2,914,659
Capital Leases	64,655	44,246	152,715	99,379
<b>Business-type Activities</b> (1) (5)				
General Obligation Bonds Payable	\$4,605,000	\$5,550,000	\$5,225,000	\$4,890,000
OPWC Loan Payable	754,800	710,200	665,600	621,000
OWDA Loan Payable	0	0	0	0
Total Primary Government	<u>\$8,400,141</u>	<u>\$14,661,732</u>	<u>\$14,993,083</u>	<u>\$15,575,038</u>
<b>Population</b> (2)				
Miami County	98,868	98,868	98,868	98,868
Outstanding Debt Per Capita	\$85	\$148	\$152	\$158
<b>Income</b> (3)				
Personal (in thousands)	2,744,773	2,800,337	2,917,990	3,006,675
Percentage of Personal Income	0.31%	0.52%	0.51%	0.52%

**Sources:**

- (1) Source: County Auditor's Office
- (2) US Bureau of Census, Population Division
- (3) US Department of Commerce, Bureau of Economic Analysis - Amounts may change when updated information is available
- (4) The balance in the Superfund Site Liability was restated to correct an accounting error in prior years.
- (5) The Landfill liability was removed for years from 2003 - 2010

*Miami County, Ohio*

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2005	2006	2007	2008	2009	2010
			(4)		
\$6,525,000	\$5,985,000	\$5,445,000	\$4,995,000	\$4,530,000	\$8,620,000
2,745,227	2,080,553	1,899,771	9,267,390	8,765,900	8,264,410
119,851	110,541	152,321	114,136	74,736	37,850
\$6,590,000	\$6,150,000	\$6,410,000	\$9,515,000	\$8,865,000	\$8,190,000
576,400	911,800	847,200	1,007,600	931,750	855,900
0	0	0	945,347	1,171,436	2,655,212
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\$16,556,478	\$15,237,894	\$14,754,292	\$25,844,473	\$24,338,822	\$28,623,372
98,868	98,868	98,868	98,868	98,868	102,506
\$167	\$154	\$149	\$261	\$246	\$279
3,029,810	3,173,366	3,281,330	3,428,545	3,452,569	3,579,612
0.55%	0.48%	0.45%	0.75%	0.70%	0.80%

becomes available.

## *Miami County, Ohio*

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

Year	2001	2002	2003	2004
<b>Population</b> <sup>(1)</sup>	98,868	98,868	98,868	98,868
	(5)		(5)	
<b>Assessed Value</b> <sup>(2)</sup>	\$1,983,024	\$2,019,163	\$2,038,529	\$2,118,359
<b>General Bonded Debt</b> <sup>(3)</sup>				
General Obligation Bonds	\$2,385,000	\$8,020,000	\$7,560,000	\$7,050,000
<b>Resources Available to Pay Principal</b> <sup>(4)</sup>	\$61,043	\$394,085	\$78,154	\$86,776
<b>Net General Bonded Debt</b>	\$2,323,957	\$7,625,915	\$7,481,846	\$6,963,224
<b>Ratio of Net Bonded Debt to Estimated Actual Value</b>	0.12%	0.38%	0.37%	0.33%
<b>Net Bonded Debt per Capita</b>	\$23.51	\$77.13	\$75.68	\$70.43

**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.
- (5) Assessed Value amounts changed to correct errors made in previous years

*Miami County, Ohio*

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2005	2006	2007	2008	2009	2010
98,868	98,868	98,868	98,868	98,868	102,506
\$2,161,951	\$2,120,846	\$2,238,293	\$2,194,962	\$2,158,066	\$2,159,672
\$6,525,000	\$5,985,000	\$5,445,000	\$4,995,000	\$4,530,000	\$8,620,000
\$100,095	\$127,347	\$119,832	\$120,392	\$84,564	\$43,696
\$6,424,905	\$5,857,653	\$5,325,168	\$4,874,608	\$4,445,436	\$8,576,304
0.30%	0.28%	0.24%	0.22%	0.21%	0.40%
\$64.98	\$59.25	\$53.86	\$49.30	\$44.96	\$83.67



**Miami County, Ohio**

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*Computation of Direct and Overlapping  
Debt Attributable to Governmental Activities  
December 31, 2010*

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<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Miami County</u>	<u>Amount Applicable to Miami County</u>
<b>Direct:</b>			
Miami County	\$8,620,000	100.00%	\$8,620,000
<b>Overlapping:</b>			
Corporations wholly within the County	16,637,669	100.00%	16,637,669
Corporations with Overlapping Boundaries	15,063,500	1.75%	263,194
School Districts wholly within the County	31,763,933	100.00%	<u>31,763,933</u>
		Subtotal	<u>48,664,796</u>
		Total	<u><u>\$57,284,796</u></u>

**Source:**

County Auditor's Office

Percentages determined by dividing each overlapping subdivisions' assessed valuation within the County by the subdivisions' total assessed valuation.

## Miami County, Ohio

### Debt Limitations Last Ten Years

Collection Year	2001	2002	2003	2004
<u>Total Debt</u>	(3)		(3)	
Net Assessed Valuation	\$1,983,024,000	\$2,019,163,000	\$2,038,529,000	\$2,118,359,000
Debt Limit (1)	48,075,600	48,979,075	49,463,225	51,458,975
County Debt Outstanding (2)	2,385,000	8,020,000	7,560,000	7,050,000
Less:				
Applicable Debt Service Fund Amounts	(61,043)	(394,085)	(78,154)	(86,776)
Net Indebtedness Subject to Limit	<u>2,323,957</u>	<u>7,625,915</u>	<u>7,481,846</u>	<u>6,963,224</u>
Overall Legal Debt Margin	<u>\$45,751,643</u>	<u>\$41,353,160</u>	<u>\$41,981,379</u>	<u>\$44,495,751</u>
	95.17%	84.43%	84.87%	86.47%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$1,983,024,000	\$2,019,163,000	\$2,038,529,000	\$2,118,359,000
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	19,830,240	20,191,630	20,385,290	21,183,590
Net Indebtedness Subject to Limit	<u>2,323,957</u>	<u>7,625,915</u>	<u>7,481,846</u>	<u>6,963,224</u>
Overall Legal Debt Margin	<u>\$17,506,283</u>	<u>\$12,565,715</u>	<u>\$12,903,444</u>	<u>\$14,220,366</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.

(3) Assessed Value amounts changed to correct errors made in previous years

Source: County Auditor's Office

*Miami County, Ohio*

2005	2006	2007	2008	2009	2010
\$2,161,951,000	\$2,120,846,000	\$2,238,293,000	\$2,194,962,000	\$2,158,066,000	\$2,159,672,000
52,548,775	51,521,150	54,457,325	53,374,050	52,451,650	52,491,800
6,525,000	5,985,000	5,445,000	4,995,000	4,530,000	8,620,000
(100,095)	(127,347)	(119,832)	(120,392)	(84,564)	(43,696)
6,424,905	5,857,653	5,325,168	4,874,608	4,445,436	8,576,304
<u>\$46,123,870</u>	<u>\$45,663,497</u>	<u>\$49,132,157</u>	<u>\$48,499,442</u>	<u>\$48,006,214</u>	<u>\$43,915,496</u>
87.77%	88.63%	90.22%	90.87%	91.52%	83.66%
\$2,161,951,000	\$2,120,846,000	\$2,238,293,000	\$2,194,962,000	\$2,158,066,000	\$2,159,672,000
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
21,619,510	21,208,460	22,382,930	21,949,620	21,580,660	21,596,720
6,424,905	5,857,653	5,325,168	4,874,608	4,445,436	8,576,304
<u>\$15,194,605</u>	<u>\$15,350,807</u>	<u>\$17,057,762</u>	<u>\$17,075,012</u>	<u>\$17,135,224</u>	<u>\$13,020,416</u>

## *Miami County, Ohio*

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

Calendar Year	2001	2002	2003	2004
<b>Population</b> <sup>(1)</sup>				
Miami County	98,868	98,868	98,868	98,868
<b>Income</b> <sup>(2)</sup>				
Total Personal (in thousands)	\$2,744,773	\$2,800,337	\$2,917,990	\$3,006,675
Per Capita	\$27,762	\$28,324	\$29,514	\$30,411
<b>Unemployment Rate</b> <sup>(3)</sup>				
Federal	3.8%	4.8%	5.8%	6.0%
State	3.7%	4.3%	5.7%	6.1%
Miami County	4.3%	5.5%	6.1%	5.7%
<b>Civilian Work Force Estimates</b> <sup>(3)</sup>				
State	5,857,000	5,828,000	5,915,000	5,875,300
Miami County	51,800	52,000	52,200	54,300

**Sources:**

- (1) US Bureau of Census of Population
- (2) US Department of Commerce, Bureau of Economic Analysis - Amounts may change as updated information becomes available.
- (3) State Department of Labor Statistics

*Miami County, Ohio*

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2005	2006	2007	2008	2009	2010
98,868	98,868	98,868	98,868	98,868	102,506
\$3,029,810	\$3,173,366	\$3,281,330	\$3,428,545	\$3,452,569	\$3,579,612
\$30,645	\$32,097	\$33,189	\$34,678	\$34,921	\$34,921
5.5%	4.6%	4.6%	5.8%	9.3%	9.6%
6.0%	5.5%	5.6%	6.6%	10.2%	10.1%
5.6%	5.5%	5.4%	6.4%	11.7%	9.6%
5,900,400	5,934,000	5,976,500	5,986,400	5,970,200	5,897,600
54,100	55,100	55,400	55,400	55,400	54,200



## *Miami County, Ohio*

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

Employer	Nature of Business	2010		
		Number of Employees	Rank	Percentage of Total Employment
Upper Valley Medical Center	Hospital	1,579	1	2.91%
Miami County	Government	860	2	1.59%
Meijer Distribution	Warehouse	758	3	1.40%
Goodrich Corporation	Manufacturing	667	4	1.23%
Troy City School District	School	641	5	1.18%
ITW/Hobart Brothers Corporation	Manufacturing	580	6	1.07%
Hobart Corporation	Manufacturing	546	7	1.01%
F & P America Mfg. Inc.	Manufacturing	500	8	0.92%
Evenflo Juvenile Furniture Company	Manufacturing	287	9	0.53%
Clopay Building Products Inc.	Manufacturing	274	10	0.51%
Total		<u>6,692</u>		
Total Employment within the County		<u><u>54,200</u></u>		
Employer	Nature of Business	2001		
		Number of Employees	Rank	Percentage of Total Employment
Upper Valley Medical Center	Hospital	1,792	1	3.46%
Matsushita Electric Corp. of America	Manufacturing	1,419	2	2.74%
Pre Mark International - Food Equipment Div.	Manufacturing	1,181	3	2.28%
Miami County	Government	963	4	1.86%
Goodrich Corporation	Manufacturing	844	5	1.63%
ITW/Hobart Brothers Company	Manufacturing	590	6	1.14%
Troy City School District	School	570	7	1.10%
Evenflo Juvenile Furniture Company	Manufacturing	504	8	0.97%
A.O. Smith Electric Products Company	Manufacturing	431	9	0.83%
Spinnakers Coatings, Inc.	Manufacturing	234	10	0.45%
Total		<u>8,528</u>		
Total Employment within the County		<u><u>51,800</u></u>		

Source: County Auditor's Office

## *Miami County, Ohio*

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

	2001	2002	2003	2004	2005
<b>Governmental Activities</b>					
General Government					
Legislative and Executive					
Commissioners	14.25	13.25	12.25	12.25	12.75
Auditor	21.25	21.25	23.75	23.75	24.75
Treasurer	5.00	5.00	5.00	5.00	5.00
Prosecutor	10.00	11.00	11.00	11.00	11.00
Planning and Zoning	6.00	6.00	5.00	6.00	3.50
Elections	7.50	9.00	9.00	9.00	10.00
Records Center	6.75	8.75	8.75	8.75	8.00
Building Regulations	7.00	6.00	7.00	7.00	7.00
Maintenance	13.50	13.50	14.50	14.00	14.50
Economic Development	0.00	0.00	0.00	1.00	1.00
Judicial					
Law Library	2.00	2.00	2.00	2.00	2.00
Common Pleas Court	16.00	17.00	19.00	18.00	13.00
Probate Court	5.50	5.00	5.00	6.00	6.50
Municipal Court	51.00	45.00	45.00	43.50	44.00
Juvenile Court	18.50	19.50	19.00	21.00	22.00
Public Defender	5.00	5.00	5.00	6.00	6.00
Clerk of Courts	15.75	17.25	17.25	17.25	17.25
Public Safety					
Coroner	1.00	1.00	1.00	1.00	1.00
Communication Center - 911	31.00	28.00	27.00	28.00	30.00
Sheriff	131.50	136.50	133.50	131.00	133.50
Adult Probation	2.00	3.00	3.00	3.00	3.00
Juvenile Probation	6.00	6.00	6.00	6.00	6.00
Juvenile Detention Center	34.25	33.75	30.25	29.25	30.75
Juvenile Rehabilitation Center	35.50	35.00	33.50	35.50	36.50
Public Works					
Water Districts	3.00	2.00	2.00	1.00	2.00
Sanitary Sewer	7.00	7.00	6.00	7.00	7.00
Transfer Station	12.50	13.00	13.50	12.50	14.00
Engineering	52.75	52.75	51.75	51.25	51.25
Transit	0.00	0.00	2.00	1.00	2.00
Health					
Board of Health	36.00	37.50	39.00	39.00	38.00
Dog and Kennel	5.00	4.50	4.50	4.50	5.50
Riverside MRDD	148.00	152.00	155.00	157.00	149.00
FCFC / Help Me Grow	5.50	8.00	6.00	6.00	6.00
WIC	4.00	6.50	4.50	4.00	4.00
Tri-County	9.00	9.00	13.00	15.00	15.00

*Miami County, Ohio*

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2006	2007	2008	2009	2010
13.25	13.00	12.00	10.00	11.00
24.75	24.50	25.00	23.50	21.00
5.00	5.00	5.00	5.00	5.00
11.00	11.50	11.50	11.50	9.50
3.50	3.00	3.00	3.00	2.00
10.00	8.50	8.00	7.00	7.00
8.00	8.00	7.00	6.00	6.50
11.00	11.00	11.00	10.00	9.00
14.50	14.50	15.50	10.00	8.00
1.00	2.00	2.50	3.00	3.00
2.00	1.00	1.00	1.00	1.00
14.00	12.00	13.00	11.00	12.00
6.50	6.00	5.00	5.00	5.00
43.00	40.50	45.00	38.50	36.00
22.50	19.00	18.00	18.00	17.00
6.00	6.00	6.00	6.00	6.00
17.25	16.00	16.00	16.00	15.00
1.00	1.00	1.00	1.00	1.00
29.50	27.00	29.00	28.00	27.00
134.50	140.50	139.00	116.00	86.00
3.00	3.00	3.00	3.00	2.00
6.00	6.00	7.00	7.00	5.00
30.75	30.50	25.50	27.00	27.50
34.50	33.50	35.50	32.50	35.00
2.00	2.00	5.00	3.00	3.00
9.00	9.00	6.00	6.00	7.00
13.50	13.50	14.50	15.50	15.50
51.25	53.50	53.50	53.00	51.00
3.00	3.00	2.50	2.50	2.00
35.00	34.50	35.50	36.00	27.50
5.50	5.50	5.50	5.50	5.50
147.00	146.00	140.00	128.50	125.50
7.00	7.50	6.50	5.50	5.50
4.00	4.50	4.00	3.50	5.00
16.00	17.00	16.00	14.00	13.00

(Continued)

## *Miami County, Ohio*

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Human Services					
Children's Services	37.00	38.00	37.00	37.00	37.00
Veteran Services	6.00	6.00	6.50	5.00	5.00
Child Support Enforcement Agency	19.00	18.00	19.50	19.50	19.50
Jobs and Family Services	40.50	43.00	47.50	44.50	49.50
David L Brown Youth Center	18.50	19.50	15.00	15.00	13.00
Victim Witness Program	4.50	4.50	4.00	4.50	4.50
Conservation and Recreation					
Soil and Water Conservation	7.50	6.00	6.00	6.50	6.50
Park District	18.00	19.00	24.00	25.00	27.50
	<u>880.00</u>	<u>894.00</u>	<u>899.50</u>	<u>900.50</u>	<u>905.25</u>

**Source:** Miami County Auditor

*Miami County, Ohio*

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<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
37.00	38.00	36.00	35.50	32.00
5.00	5.50	5.50	5.50	5.50
21.50	21.50	20.50	19.50	20.50
51.00	51.00	52.50	48.50	45.50
13.00	13.00	12.50	10.50	10.00
4.50	4.50	3.50	3.50	4.00
6.50	5.50	6.50	6.00	6.00
30.25	34.50	30.00	34.50	36.50
<u>914.50</u>	<u>912.50</u>	<u>900.50</u>	<u>835.50</u>	<u>778.00</u>

## *Miami County, Ohio*

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

	2001	2002	2003	2004
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,126	2,201	2,038	2,234
Number of Public Hearings	38	34	33	41
Auditor				
Number of Non-exempt Conveyances	2,381	2,560	2,790	2,878
Number of Exempt Conveyances	1,547	1,623	1,721	1,708
Number of Real Estate Transfers	3,928	4,183	4,511	4,586
Number of General Warrants Issued	32,537	32,833	32,512	31,797
Number of Payroll Warrants Issued	24,386	25,318	25,766	25,908
Number of Receipt Pay-ins Issued	20,276	20,345	20,549	21,808
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	413	527	453	524
Number of Criminal Cases - Juvenile Court	1,712	1,878	1,638	1,532
Board of Elections				
Number of Registered Voters	64,925	66,285	64,203	72,169
Number of Voters Last General Election	19,888	30,508	26,020	52,104
Percentage of Registered Voters that Voted	30.63%	46.03%	40.53%	72.20%
Recorder				
Number of Deeds Recorded	4,052	4,303	4,631	4,757
Number of Mortgages Recorded	9,682	11,409	13,974	9,433
Number of Military Discharges Recorded	327	23	30	20
Buildings and Grounds				
Number of Buildings	47	47	47	47
Square Footage of Buildings	615,363	615,363	615,363	615,363
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	616	810	825	846
Number of Criminal Cases Filed	413	527	453	524
Number of Domestic Cases Filed	604	598	516	540

*Miami County, Ohio*

2005	2006	2007	2008	2009	2010
2,072	2,042	1,985	1,845	1,995	1,860
27	39	29	18	20	29
3,000	2,604	2,305	1,987	1,870	1,983
1,633	1,510	1,470	1,369	1,345	1,328
4,633	4,114	3,775	3,356	3,215	3,311
29,420	28,821	28,668	29,369	27,838	26,681
25,416	25,653	25,942	25,893	25,597	22,783
22,037	26,314	21,343	22,388	27,448	21,177
N/A	46,898	47,203	47,320	49,699	49,765
N/A	44,367	44,759	44,923	47,481	47,414
643	628	191	587	569	451
1,348	1,389	1,357	1,342	1,187	1,234
66,698	68,732	69,972	71,373	72,080	71,894
26,775	37,390	21,243	51,496	32,348	38,985
40.14%	54.40%	30.36%	72.15%	44.88%	54.23%
4,778	4,274	3,588	3,372	3,156	3,468
8,503	7,295	6,124	4,420	5,236	4,918
10	21	7	11	10	11
47	47	47	47	47	47
615,363	615,363	615,363	615,363	615,363	615,363
828	960	1,053	1,117	1,203	1,146
643	628	553	587	569	451
569	548	761	787	462	517

## *Miami County, Ohio*

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

	2001	2002	2003	2004
<b>Probate Court</b>				
Number of Estates Filed	647	590	562	614
Number of Guardianships Filed	97	83	78	82
Number of Adoptions Filed	57	74	63	50
Number of Marriages Filed	751	721	673	695
<b>Juvenile Court</b>				
Number of Civil Cases Filed	1,816	2,150	1,937	2,421
Number of Criminal / Delinquent Cases	1,712	1,878	1,638	1,532
Number of Traffic Cases	1,225	1,171	986	867
Number of Adult Cases	128	109	113	120
Number of Unruly Cases	N/A	N/A	N/A	N/A
<b>Municipal Court</b>				
Number of Civil Cases Filed	2,247	2,230	2,446	2,307
Number of Criminal and Traffic Cases Filed	23,814	22,699	22,594	16,980
<b>Clerk of Courts</b>				
Number of Domestic relations Cases Filed	604	598	516	540
Number of Civil Cases Filed	616	810	825	846
Number of Criminal Cases Filed	413	552	453	528
Number of Domestic Violence Cases Filed	130	196	243	226
Number of Appeals Filed	62	72	44	43
Number of Certificates of Judgement Filed	845	967	1,187	917
Number of Titles Issued	54,201	51,271	49,288	50,653
<b>Public Safety</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average Daily Jail Census	92	98	93	86
Prisoners Booked	3,468	3,492	3,397	3,575
Prisoners Released	3,472	3,479	3,417	2,976
<b>Incarceration Facility *</b>				
Average Daily Jail Census	174	219	222	218
Prisoners Booked	1,811	1,968	2,374	2,244
Prisoners Released	1,800	2,084	2,388	2,232
<b>Enforcement</b>				
Number of Citations Issued	N/A	N/A	N/A	2,879
Number of Warrants Served	N/A	N/A	N/A	558
Number of Calls for Service	N/A	N/A	N/A	37,141
Number of Sheriff Sales - Real Estate	161	275	328	391

*Miami County, Ohio*

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2005	2006	2007	2008	2009	2010
568	562	546	558	584	556
69	81	30	94	75	55
58	55	42	69	45	52
718	673	700	690	643	654
2,242	2,363	2,272	2,361	2,808	2,817
1,348	1,389	1,357	1,342	1,187	1,000
788	749	705	651	683	589
151	131	169	160	117	100
N/A	N/A	N/A	N/A	237	234
2,475	2,588	3,114	3,996	3,123	3,094
19,864	20,520	19,340	20,204	18,742	15,859
569	548	441	455	462	517
828	960	1,053	1,123	1,203	1,146
643	628	553	629	587	470
290	304	320	332	311	352
46	52	37	46	47	38
1,592	1,652	2,058	2,669	3,214	3,289
46,628	43,708	41,737	40,987	37,977	39,335
87	85	104	81	89	104
3,824	6,007	3,752	3,827	3,718	3,060
2,837	2,944	2,764	2,887	3,103	3,002
196	226	201	183	138	0
1,753	2,202	2,051	1,423	1,098	0
1,748	2,203	2,043	1,464	1,381	0
3,019	3,262	2,850	3,166	2,987	1,268
655	729	1,120	693	772	632
37,284	40,327	47,997	54,859	35,975	46,642
400	431	553	572	747	801

## *Miami County, Ohio*

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

	2001	2002	2003	2004
Disaster Services				
Number of Calls for Service	139,465	148,329	137,598	227,645
Number of 9-1-1 Calls	N/A	N/A	N/A	N/A
Coroner				
Number of Cases Investigated	87	89	78	95
Number of Autopsies Performed	72	71	69	69
Public Works				
Engineer				
Miles of Road Resurfaced	14.41	11.01	12.21	16.78
Number of Bridges Replaced / Improved	6	3	5	3
Number of Culverts Built / Replaced / Improved	3	3	6	4
Building Department				
Number of Residential Permits Issued	213	255	220	272
Number of Commercial Permits Issued	180	123	123	158
Number of Inspections Performed	3,930	3,780	3,430	4,300
Sewer District				
Number of Tap-ins	15	21	21	38
Number of Customers	1,595	1,657	1,687	1,751
Water District				
Number of Tap-ins	53	17	27	30
Number of Customers	1,524	1,559	1,587	1,623
Health				
Dog and Kennel				
Number of Dog Tags Sold - Regular	18,054	18,233	18,380	18,351
Number of Dog Tags Sold - Kennel Sets	N/A	N/A	95	98
Board of Developmental Disabilities				
Number of Students Enrolled				
Early Intervention Program	76	69	114	105
Preschool Program	26	25	26	26
Number Employed at Workshop	133	137	147	144
Mental Health				
Average Client Count - Intensive	407	484	489	490
Average Client Count - Non-intensive	9,731	9,852	9,676	10,256
Average Client Count - Early Intervention	136	143	154	193

*Miami County, Ohio*

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2005	2006	2007	2008	2009	2010
223,072	219,645	215,699	190,000	138,157	121,099
81,782	83,029	79,998	86,387	72,441	75,023
103	72	101	126	119	70
82	46	70	67	51	44
20.35	10.01	20.00	8.00	9.33	16.00
6	7	14	10	5	17
1	3	4	38	24	27
219	180	199	158	117	111
148	230	346	345	335	301
3,670	4,100	5,450	5,030	4,520	4,120
76	41	76	20	266	37
1,865	1,906	1,956	2,003	2,097	2,127
90	26	72	12	12	6
1,741	1,764	1,809	1,858	1,847	1,878
19,112	19,261	19,044	19,111	19,407	19,817
98	97	103	99	97	101
115	111	123	138	139	140
20	23	28	26	27	20
140	138	215	115	109	107
459	511	483	425	401	341
10,473	10,170	10,346	10,400	10,541	10,333
202	173	147	151	421	385

## *Miami County, Ohio*

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

	2001	2002	2003	2004
Human Services				
Job and Family Services				
Average Client Count - Food Stamps	29,640	36,768	44,603	49,113
Average Client Count - Disability Assistance	564	528	703	726
Average Client Count - WIA	N/A	N/A	9,223	14,404
Childrens Services				
Average Client Count - Foster Care	232	215	156	144
Average Client Count - Adoption	9	18	20	7
Veterans Services				
Number of Clients Served	619	568	625	587
Amount of Financial Assistance Paid	228,000	228,519	228,122	237,213
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

\* Facility Closed in late 2009.

*Miami County, Ohio*

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<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
50,995	54,460	53,396	60,862	94,140	46,560
937	1,063	948	992	876	804
16,720	18,279	22,654	26,083	38,503	28,280
142	135	154	134	92	67
9	13	5	20	14	11
561	681	616	843	925	923
272,154	296,608	346,768	448,315	451,953	539,801
N/A	11	11	12	14	12
N/A	1,507	1,931	2,134	2,138	2,131
N/A	18.00	18.00	22.00	28.00	30.00

## Miami County, Ohio

### Capital Asset Statistics by Function Last Ten Years

	2001	2002	2003	2004
<b>Governmental Activities</b>				
General Government				
Legislative				
Land	\$535,930	\$536,639	\$535,930	\$535,930
Construction in Progress	8,078,801	8,429,186	8,786,103	153,618
Buildings	14,706,663	15,177,226	15,216,215	23,181,386
Improvements Other than Buildings	50,361	50,361	50,361	50,361
Machinery and Equipment	3,835,379	3,933,726	4,589,924	5,542,334
Judicial				
Construction in Progress	2,746	2,746	2,746	0
Buildings	44,796	44,796	44,796	44,796
Improvements Other than Buildings	6,985	6,985	6,985	6,985
Machinery and Equipment	1,553,940	1,629,067	1,827,738	1,837,824
Public Safety				
Land	24,921	24,921	24,921	24,921
Construction in Progress	7,749	818,094	1,198,534	541,639
Buildings	7,522,761	7,535,089	7,535,089	7,662,557
Improvements Other than Buildings	3,828	3,828	3,828	20,888
Machinery and Equipment	5,484,898	5,746,557	5,813,199	6,906,812
Public Works				
Land	27,856	27,856	4,904,735	4,961,951
Construction in Progress	311,579	311,579	311,579	0
Buildings	908,505	1,130,218	1,130,218	1,441,797
Improvements Other than Buildings	117,151	117,151	117,151	117,151
Machinery and Equipment	3,501,006	3,613,990	3,699,998	3,854,670
Infrastructure	0	0	59,245,921	61,023,662
Health				
Land	26,600	26,600	26,600	26,600
Construction in Progress	0	0	2,025	0
Buildings	1,296,718	1,306,280	1,306,280	1,320,258
Improvements Other than Buildings	34,685	42,126	42,126	44,214
Machinery and Equipment	1,342,541	1,514,346	1,497,013	1,609,800
Human Services				
Construction in Progress	22,606	22,606	22,606	0
Buildings	1,591,983	1,595,885	1,595,885	1,634,371
Improvements Other than Buildings	16,792	16,792	16,792	16,792
Machinery and Equipment	593,385	647,378	666,068	727,523
Total Governmental Cost	<u>\$51,651,165</u>	<u>\$54,312,028</u>	<u>\$120,221,366</u>	<u>\$123,288,840</u>

Source: County Auditor's Office

*Miami County, Ohio*

2005	2006	2007	2008	2009	2010
\$513,338	\$513,338	\$513,338	\$513,338	\$513,338	\$513,338
0	0	0	0	0	0
23,270,679	23,255,954	23,255,954	23,255,954	25,968,992	29,863,179
41,541	41,541	41,541	41,541	41,541	41,541
4,273,024	4,093,094	4,200,223	4,614,668	4,709,707	4,825,686
0	0	0	0	0	0
44,796	59,521	59,521	59,521	59,521	59,521
0	0	0	0	0	0
965,405	1,014,357	1,001,232	1,016,394	1,041,329	1,039,383
24,921	24,921	24,921	24,921	24,921	24,921
0	0	0	0	0	0
7,700,216	7,700,216	7,700,216	7,700,216	7,700,216	7,700,216
30,948	30,948	30,948	30,948	30,948	30,948
6,229,257	6,370,396	6,711,450	6,772,284	6,867,177	7,264,281
4,904,735	4,952,876	4,952,876	4,952,876	4,952,876	4,952,876
0	0	0	0	0	0
1,485,532	2,120,659	2,120,659	2,120,659	2,120,659	2,120,659
105,694	105,694	105,694	105,694	105,694	105,694
3,413,594	3,735,973	3,960,766	4,217,932	4,716,002	4,871,449
62,509,029	68,126,400	71,281,880	72,122,799	73,517,878	75,553,036
26,600	26,600	26,600	26,600	26,600	26,600
0	0	0	0	0	0
1,297,386	1,297,386	1,297,386	1,297,386	1,297,386	1,433,682
30,992	30,992	30,992	30,992	30,992	30,992
1,366,360	1,442,387	1,541,184	1,419,808	1,421,127	1,529,472
0	0	0	0	0	0
1,601,903	1,601,903	1,601,903	1,601,903	1,601,903	1,601,903
0	0	0	188,616	94,305	94,305
370,839	445,539	539,847	575,152	494,715	494,715
<u>\$120,206,789</u>	<u>\$126,990,695</u>	<u>\$130,999,131</u>	<u>\$132,690,202</u>	<u>\$137,337,827</u>	<u>\$144,178,397</u>





# Dave Yost • Auditor of State

## MIAMI COUNTY 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  
SEPTEMBER 29, 2011