



**MIAMI COUNTY FINANCIAL CONDITION  
MIAMI COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**MIAMI COUNTY FINANCIAL CONDITION**

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**MIAMI COUNTY FINANCIAL CONDITION**  
**MIAMI COUNTY**  
**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
<i>(Passed Through Ohio Department of Education)</i>			
Nutrition Cluster:			
National School Breakfast Program			
- David L. Brown Youth Center	N/A	10.553	\$7,429
- West Central Juvenile Rehabilitation Center	N/A		4,928
- Juvenile Detention Center	N/A		<u>10,236</u>
Total National School Breakfast Program			22,593
National School Lunch Program			
- David L. Brown Youth Center	N/A	10.555	11,384
- West Central Juvenile Rehabilitation Center	N/A		8,491
- Juvenile Detention Center	N/A		<u>15,748</u>
Total National School Lunch Program			<u>35,623</u>
Total U.S.Department of Agricultural - Nutrition Cluster			58,216
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
<i>(Passed Through Ohio Department of Development)</i>			
Community Development Block Grant -Entitlement	316000055	14.228	182,000
			147,464
			121,076
			470,342
			<u>284,691</u>
Total Community Development Block Grant - Entitlement			1,205,573
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
<i>(Passed Through Ohio Office of Criminal Justice Services)</i>			
Juvenile Justice and Delinquency Prevention	N/A	16.540	2,231
Juvenile Accountability Incentive Block Grant	N/A	16.523	6,984
			<u>12,984</u>
Total Juvenile Accountability Incentive Block Grant			19,968
Bryne Formula Grant Program	N/A	16.579	<u>71,771</u>
Total U.S. Department of Justice			93,970

**MIAMI COUNTY FINANCIAL CONDITION  
MIAMI COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000  
(Continued)**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>
<b><u>U.S. DEPARTMENT OF HUMAN SERVICES</u></b>			
<i>(Passed Through Ohio Department of Human Services)</i>			
Children Welfare	N/A	93.645	12,053
Independent Living	N/A	93.674	777
<i>(Passed Through Ohio Department Mental Retardation)</i>			
Title XX - Social Services Block Grant	N/A	93.667	48,985 <u>17,452</u>
Total Title XX - Social Services Block Grant			<u>66,437</u>
Total U.S. Department of Human Services			79,267
<b><u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u></b>			
<i>(Passed Through Ohio Department of Public Safety)</i>			
Emergency Management Performance Grant	N/A	83.552	13,518
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
<i>(Passed Through Ohio Department of Education)</i>			
Special Education Cluster: Special Education Grants to States (IDEA Part B)	N/A	84.027	21,801
Special Education - Preschool Grant	N/A	84.173	<u>12,202</u>
Total Special Education Cluster			34,003
Innovative Educational Program Strategies	N/A	84.298	96 <u>69</u>
Total Innovative Educational Program Strategies			<u>165</u>
Total U. S. Department of Education			34,168
<b><u>CORPORATION FOR NATIONAL &amp; COMMUNITY SERVICE</u></b>			
<i>(Passed Through Ohio Department of Youth Services)</i>			
Federal AmeriCorps Program Grant	N/A	94.006	<u>8,274</u>
<b>Total Federal Assistance</b>			<u><u>\$1,492,986</u></u>

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

**MIAMI COUNTY FINANCIAL CONDITION**

**Notes to Schedule of Federal Awards Expenditures  
June 30, 2000**

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**NOTE A -- SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B -- COMMINGLING OF FEDERAL MONIES**

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

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## REPORT OF INDEPENDENT ACCOUNTANTS COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

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

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

We have audited the financial statements of Miami County (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 20, 2001. We did not audit the financial statements of the Riverside Training Industries, Inc., which represents 100 percent of the assets and revenues of the component unit column. Those financial statements were audited by other auditors whose report thereon has been furnished to us and the opinion, insofar as it relates to the amount included for the discretely presented component unit, is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated June 20, 2001.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the management of the County in a separate letter dated June 20, 2001.

Miami County  
Report of Independent Accountants on Compliance And on Internal Control Required by  
*Government Auditing Standards*  
Page 2

This report is intended for the information and use of the audit committee, management, Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

**JIM PETRO**  
Auditor of State

June 20, 2001



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

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

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

**Compliance**

We have audited the compliance of Miami County (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2000. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2000.

**Internal Control Over Compliance**

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order 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.

Miami County

Report of Independent Accountants on Compliance With Requirements Applicable to The Major Federal Program and Internal Control Over Compliance In Accordance With OMB Circular A-133

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 20, 2001. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

**JIM PETRO**

Auditor of State

June 20, 2001

**MIAMI COUNTY FINANCIAL CONDITION**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2000**

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

<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unqualified
<i>(d)(1)(ii)</i>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under § .510?</b>	No
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	Community Development Block Grant CFDA # 14.228
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee?</b>	Yes

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

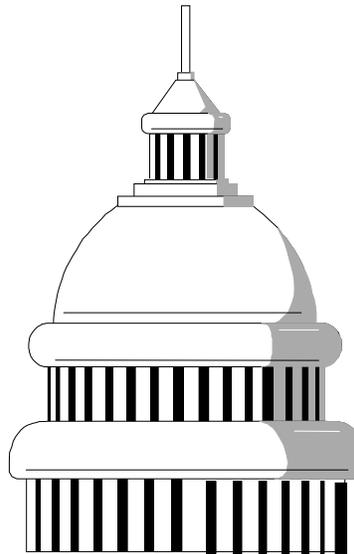
None

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

None



# Miami County, Ohio



*COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED  
DECEMBER 31, 2000*

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## MIAMI COUNTY

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## *INTRODUCTORY SECTION*

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# CHRIS A. PEEPLES

## Miami County Auditor

Miami County Safety Building  
201 W. Main Street  
Troy, Ohio 45373  
(937) 332-6982

June 20, 2001

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, 2000 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.

### **The Report:**

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

1. *The Introductory Section* includes this letter of transmittal which presents the County's organization, operational structure and accomplishments, an organizational chart and a list of principal elected officials.
2. *The Financial Section* contains the County's General Purpose Financial Statements which include explanatory notes thereto, the combining and individual fund and account group financial statements and schedules and the Independent Auditor's Report.
3. *The Statistical Section* presents social, economic and historical data in a multi-year format which can be used to identify financial trends and data relative to the fiscal capacity of the County.

## **The Reporting Entity:**

The accompanying general purpose financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, in that the financial statements include all the organizations, activities, functions and component units for which the County (the reporting entity) is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide financial benefit to, or impose a financial burden on, the County. Therefore, the reporting entity of the County includes the following services: human and social services, health and community assistance related services, law enforcement, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County also operates a water distribution system, a wastewater collection and treatment system and a solid waste transfer station.

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

Riverside Training Industries (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 a jointly governed organization with Shelby and Darke counties in the operation of the Tri-County Board of Alcohol, Drug and Mental Health Services (Tri-County Board). Miami County is the fiscal agent for the Board and therefore, the financial activity of the Board is included within the County's financial statements.

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

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

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

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

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

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

Miami County is located in the west central part of the state, approximately 70 miles north of Cincinnati and 70 miles west of Columbus. Its 433.91 square mile area serves a residential population estimated at 98,868 (2000 U.S. Bureau of Census) and is classified as the 27th largest populated county in the state. The County includes 12 townships, 9 villages and 3 cities, with the City of Troy serving as the county seat. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four year terms. The Board of County Commissioners serves as the taxing authority, the contracting body and the chief administrator of public services for the County. The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

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

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

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

## **The Reporting Standards:**

The County's accounts are organized as funds and account groups. Each fund and account group is a separate accounting entity with its own self-balancing set of accounts; assets, liabilities and fund equity. Following are the titles of these funds and account groups with a brief description.

### Governmental funds:

The General Fund is the general operating fund of the County. It is used to account for all financial resources traditionally associated with government which are not required to be accounted for in another fund.

The Special Revenue Funds are used to account for revenues derived from specific taxes, grants or other restricted revenue sources. The uses and limitations of each special revenue fund are specified by local legislation or state or federal statutes. During 2000 the County maintained thirty-five special revenue funds.

The Debt Service Funds are used to account for the accumulation of resources used for, and the payment of, general long-term principal, interest and related costs. During 2000 the County had two debt service funds.

The Capital Project Funds are used to account for financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary funds. During 2000 the County utilized six capital project funds.

### Proprietary funds:

The Enterprise 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 of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County operated three enterprise funds in 2000.

The Internal Service Funds are used to account for the financing of goods or services by one division or agency to other divisions or agencies of the government, generally on a cost reimbursement basis. The County had two internal service funds.

### Fiduciary funds:

Fiduciary funds include Trust and Agency Funds. Trust funds are used to account for assets held by the County in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds. The County had four expendable trust funds and eighteen agency funds.

### General fixed assets account group:

Fixed assets of the County, other than those accounted for in the proprietary funds, are accounted for in the general fixed assets account group. General fixed assets reported at \$50,398,787, exclude the County's infrastructure. Infrastructure fixed assets are further explained in Note 1 of the general purpose financial statements.

#### General long-term obligations account group:

All long-term liabilities of the County, except those accounted for in the proprietary funds, are accounted for in this account group. These obligations include bonds payable of \$2,650,000, accrued vacation and sick leave benefits due to employees in non-proprietary funds of \$2,086,052 and a capital lease liability of \$84,000. In addition to the above noted general long-term liabilities, the County had a \$949,502 liability resulting from a court decree to cleanup the County's former incinerator site. These obligations are further explained in Notes 1, 11, 14, 15 and 16.

#### **Basis of Accounting:**

Except for that used for budgetary purposes, the basis of accounting used by the County is in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units and is consistent with GASB Codified Section 1600, "Basis of Accounting." All governmental and expendable trust funds are accounted for using a current financial resources (current assets and current liabilities) measurement focus. The modified accrual basis of accounting is utilized for the governmental, expendable trust and agency funds. Revenues are recognized when they are susceptible to accrual; both measurable and available. Expenditures are recognized when the related liability is incurred except for interest on long-term debt which is recorded when due.

The measurement focus for the County's proprietary funds is on the flow of economic resources (all assets and all liabilities). The accrual basis of accounting is utilized which recognizes revenues when earned and expenses when incurred.

The County's basis of accounting for budgetary purposes differs from generally accepted accounting principles in that revenues are recognized when received, rather than when susceptible to accrual (measurable and available) and encumbrances are recorded as expenditures rather than as reservations of fund balances. A reconciliation of the results of these two methods appears in Note 1. During 2000 all accounting policies were applied consistently with those of 1999. Accounting policies are further explained in Note 1.

#### **Economic Outlook**

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

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

The 2000 Census sets the population of Miami County at 98,868. Based upon the 2000 Census figure, there has been approximately a 6.1% increase in population over the period 1990 to 2000. During the same time period, the Dayton-Springfield MSA showed an estimated .2% decrease in population.

The average 2000 unemployment rate for Miami County decreased from 4.3% reported in 1999 to 3.8%, a .5% decrease. The unemployment rate for December 1999 was 3.2% and for the period January through December averaged 3.8%. Compared with a 4.0% rate for the State of Ohio and the nation, Miami County's 3.8% unemployment rate is indicative of the diversity of the County's agricultural, commercial and industrial economic base. Historically, Miami County has experienced a lower unemployment rate than that of the state or the nation.

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

<u>Company</u>	<u>Industry</u>
A.O. Smith	Electric motors
American Honda Motor	Automotive parts distribution
Goodrich Corporation	Aircraft wheels and brakes
Evenflo Company Inc.	Juvenile furniture
F & P America Manufacturing Inc.	Automotive parts manufacturing
French Oil Mill Machinery Co.	Vegetable oil extraction machinery
Hartzell Propeller	Aircraft propellers
Hartzell Industries	Air movement equipment and wood products
Hobart Corporation	Commercial food and scale systems
IVEX Corporation	Paper converting
Kerry Ingredients Inc.	Specialty dairy products
Matsushita Electric Corporation of America	Cathode ray (electron) tubes
Midwest Micro Corp	Computers
Orr Felt	Paper and felts
Piqua Engineering	Electronic parts
Spinnaker Coatings, Inc.	Adhesive coated papers
Upper Valley Medical Center	Health Care

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

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

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

Dolly, Inc., completed a \$1.2 million distribution and production facility in 2000. The 59,000 square foot facility, located in Tipp City was constructed in order to consolidate warehouse and distribution activities into one building. The new facility is expected to eliminate process duplication and hence reduce operating costs.

Proto Plastics, another business located in Tipp City, just south of Troy on Interstate 75, completed a 25,000 square foot expansion to their production and warehouse facility. The \$800,000 project was completed in June of 2000 and is expected to allow the company to add approximately ten new jobs over the next several years.

Precision Strip, Inc., completed a 140,000 square foot expansion to their production facility in 2000. The \$3.3 million project will provide for approximately twenty new jobs over the next several years. Ten of the new jobs are expected to be filled in 2001.

### **Major Initiatives**

#### **Present:**

##### Miami County Incarceration Facility

The Miami County Incarceration Facility was officially commemorated on March 21, 1999. The \$5.9 million, 46,636 square-foot minimum-security jail building is comprised of; the west area containing four inmate-sleeping areas with a total of 27,556 square feet and the east area, which includes a 19,080 square feet dining/multi-purpose room. The facility is designed to house 240 inmates. During 2000, the first full year of operation, the facility received 1,746 inmates and released 1,693 inmates. The average daily population was 146 during 2000 with the peak day population reaching 214.

##### Municipal Court

The Community Service Work Program included 901 participants in 2000 who performed over 26,912 hours of work for government and not-for-profit agencies throughout Miami County. Participants in the program served as a resource for a countywide litter control program funded with a grant from the Department of Natural Resources.

##### Hobart Building Renovation

The historic art-deco Hobart Brothers Company office building, acquired by the County in 1998 to house the County's Building Regulations Department, Planning/Zoning Department, Health Department and Educational Services Center was dedicated on July 25, 2000. The newly renovated 75,000 square foot building also provides space for records storage and future expansion opportunities for the County.

##### Sanitary Engineering

The Ohio Department of Transportation began work in 2000 on widening I-75 through Miami County. The widening project will afford the County the opportunity to install a new waterline across I-75 by direct burial instead of boring under the existing roadway. This project will save the County approximately \$60,000 over the original estimate which provided for boring under I-75.

Residents of Merrimont subdivision have expressed a willingness to pay their share of the costs of extending water and sewer lines to the subdivision to replace wells and failing septic systems. Design work and construction of water lines began in 2000 with sewer line construction to commence in 2001. Reimbursement for the residents share of the cost of the projects will be derived from tap fees as connections are made to the new lines.

Phase one of the Brandt Waterline System Improvement Project was completed in 1999 and the second phase of the project began in 2000. Phase one extended water lines from the Clark County line to the Village of Brandt and included the construction of a water tower in Brandt. Phase two constructed the water services lines within the village at an estimated cost of \$1,046,000. Phase three of the project was started in 2001. This phase consists of constructing waterlines to Bethel High School, located north of the Village of Brandt, at a cost of \$269,275. Project funds have come from the Ohio Public Works Commission, CDBG funds and a debt issue for the balance.

Drug Court Program

The Miami County Recovery Council (MCRC) received funding from the Ohio Department of Alcohol and Drug Addictions Services to establish a Drug Court in Miami County. The program became operational on January 1, 2000, as a result of collaborative planning between local treatment providers and the Miami County Court of Common Pleas, the Miami County Municipal Court and the Miami County Juvenile Court. MCRC is responsible for staffing, coordinating programming, the delivery of direct services and ensuring the Drug Court clients receive quality care throughout the process.

The Drug Court Program provides timely treatment to offenders with drug and alcohol problems by linking treatment and punishment. Case management services offer support to the participants while mandatory drug testing holds the participants accountable while they are being treated for their addiction.

The target population for the Drug Court Program are individuals identified through each of the respective courts as having a substance abuse or dependence problem that has contributed to their criminal justice status. Through referral, evaluation and Drug Court participation, offenders are provided access to needed treatment services.

**Future:**

The Miami County Geographic Information System (MCGIS)

The MCGIS is a multi-layered computerized mapping system. Phases I and II of the project have been completed and Phase III is expected to be completed in the year 2001. Cadastral maps (also referred to by a variety of names including assessment, appraisal, property, real estate and tax maps) show the boundaries of the 45,847 parcels of land in Miami County. In addition, the maps display the size and location of each parcel relative to other properties, streams, roads and other major physical and cultural features. The MCGIS will be used in conjunction with the Auditor's existing computer assisted mass appraisal system (CAMA) to improve the quality and accuracy of the property tax assessments which are related to the market value appraisals and the Current Agricultural Use Valuation program.

Bridge

Future major bridge improvement projects include the following:

<u>Project Name</u>	<u>Project Type</u>	<u>Estimated Cost</u>	<u>Estimated Completion Date</u>
Covington Bradford Rd. Bridge No. 3.73	Bridge Replacement	\$473,396	November 2001
Range Line Rd. Bridge No. 17.13	Bridge Replacement	931,000	October 2004

### The Miami County Department of Job and Family Services

The Miami County Department of Job and Family Services will be constructing a 5,060 square foot addition to the existing facility to accommodate programs and services associated with the Workforce Investment Act (WIA). WIA is a federally funded program that coordinates the delivery of employment and training services through a “one-stop” resource center in each county. The goal of the resource center concept is to unite the needs of job seekers with those of local employers so that high demand occupations can be filled with qualified, trained individuals. The goal of meeting the needs of both the job seeker and employer community, seeks to support and sustain a strong and vibrant local economy.

The facility addition will include a resource center patterned after a library model, with workstations, tables and reference materials arranged in a large open area. An entry foyer, restrooms, two offices and a conference room will also be available to carry out programs and services associated with the one-stop concept. Included in the addition will be an area of unassigned space that may be partitioned into cubicles as the need for expansion of programs and services becomes necessary.

The addition will mirror the look of the existing building. The one-story brick exterior structure will have a flat roof, metal-stud interior walls with dropped suspended ceilings and a full sprinkler system. Trim work on the exterior of the addition will be such as to blend into the existing building. The addition will provide the necessary space to deliver WIA programs and services in an efficient and effective manner.

## **Financial Information**

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

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

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

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

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

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

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

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

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

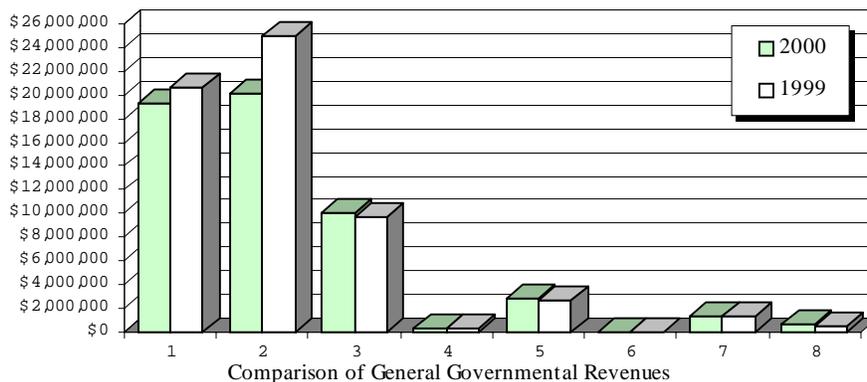
- |   |   |
|---|---|
| <ul style="list-style-type: none"> <li>* Personal services</li> <li>* Contractual services</li> <li>* Travel and Transportation</li> <li>* Transfers</li> </ul> | <ul style="list-style-type: none"> <li>* Materials and supplies</li> <li>* Capital Outlay</li> <li>* Debt Service</li> <li style="padding-left: 20px;">Principal</li> <li style="padding-left: 20px;">Interest</li> </ul> |
|---|---|

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. Supplemental appropriations occurred numerous times during the year. The original general fund appropriation for 2000 was \$21,588,372. The appropriation was supplemented to provide funding for a long-range facilities plan for the County and to provide additional monies to the Super Cleanup Fund and various increased appropriations to fund contingencies. The final general fund appropriations of \$24,177,161 represent an increase of \$2,588,789, which is a 12% increase over the original appropriations. Special revenue funds appropriations increased by \$5,866,066 from initial appropriations of \$36,013,085 to year end appropriations of \$41,879,151. The increase in special revenue appropriations was planned in order to avoid initial appropriations based upon inadequate information. Original appropriations were intentionally low awaiting specific grant amounts or until major project costs could be properly defined. Once appropriate information was available, specific appropriations were made to the appropriate special revenue funds for various programs. Capital projects funds appropriations increased \$4,863,890, from initial appropriations of \$5,599,984 to year end appropriations of \$10,463,874. The increase in appropriations for the capital projects funds is due primarily to appropriations for expenditures that were not included in the original budget related to contracts for the renovation of the Hobart building.

### General Governmental Functions:

The following schedule presents a summary of general governmental function revenues (including general, special revenue, debt service and capital projects funds) for the years ended December 31, 1999 and 2000, the percentage of total revenues for each year and the amount and percentage of increase/(decrease) in relation to 1999's revenue.

Revenue Source	2000 Total	Percent of Total	1999 Total	Percent of Total	Increase (Decrease) over 1999	Percent of Increase (Decrease)
1. Taxes	\$19,207,021	34.98%	\$20,655,696	34.25%	(\$1,448,675)	(7.01%)
2. Intergovernmental Revenues	20,043,666	36.51%	24,941,216	41.36%	(4,897,550)	(19.64%)
3. Charges for Services	10,098,425	18.39%	9,773,677	16.21%	324,748	3.32%
4. Licenses and Permits	398,808	0.73%	298,453	0.49%	100,355	33.63%
5. Investment Earnings	2,928,967	5.34%	2,656,381	4.41%	272,586	10.26%
6. Special Assessments	76,119	0.14%	66,523	0.11%	9,596	14.43%
7. Fines and Forfeitures	1,433,064	2.61%	1,342,157	2.23%	90,907	6.77%
8. All Other Revenues	713,222	1.30%	566,097	0.94%	147,125	25.99%
<b>Total</b>	<b>\$54,899,292</b>	<b>100.00%</b>	<b>\$60,300,200</b>	<b>100.00%</b>	<b>(\$5,400,908)</b>	



The primary source of revenues for the governmental funds are taxes and intergovernmental revenues. Tax revenues are derived from sales tax, personal property taxes and real property tax levies for the General Fund, the Road and Bridge Fund and the MRDD Fund (special revenue funds). Tax collections decreased in 2000 primarily due to the expiration of the temporary ¼% sales tax which ended on October 31, 1999.

Intergovernmental revenues consist primarily of shared license and gasoline tax revenues, state and federal subsidies for public assistance and various other federal and state grants. The overwhelming majority of the decrease results from the decrease in grant funds received in 2000 versus 1999 when the Jail Incarceration Facility was being constructed.

The County performs certain services for the public and other governmental entities for which it levies a charge. The charges for services consist primarily of charges levied by the County for the operation of the Miami County Incarceration Facility and the West Central Juvenile Detention Center. The County also receives charges for the administration, collection and distribution of tax revenues to the various

political subdivisions within the County. Revenues increased, in part, as a result of increased bed charges and additional tuition revenues for the West Central Juvenile Detention Center. Inmate housing fees were also up substantially because the Miami County Incarceration Facility experienced its first full year of operations in 2000.

Revenues generated from licenses and permits experienced a minor increase from 1999 primarily due to a slight increase in residential and commercial, renovations and construction from 1999 to 2000.

Investment earnings as a source of revenue does not lend itself well to comparison between fiscal years. Percentage increases and/or decreases when compared to prior years are not necessarily indicative of future year estimates. Investment earnings increased \$272,586 from 1999 due primarily to an increase in market values of the underlying investments and also due to larger invested balances throughout the year. The County's investment policies are discussed in more detail later in this letter under the topic of "cash management."

The fines and forfeitures revenue source is derived from various fines and forfeitures imposed by the Miami County Courts. Revenues increased from 1999 levels due to an increase in the number of court cases in 2000.

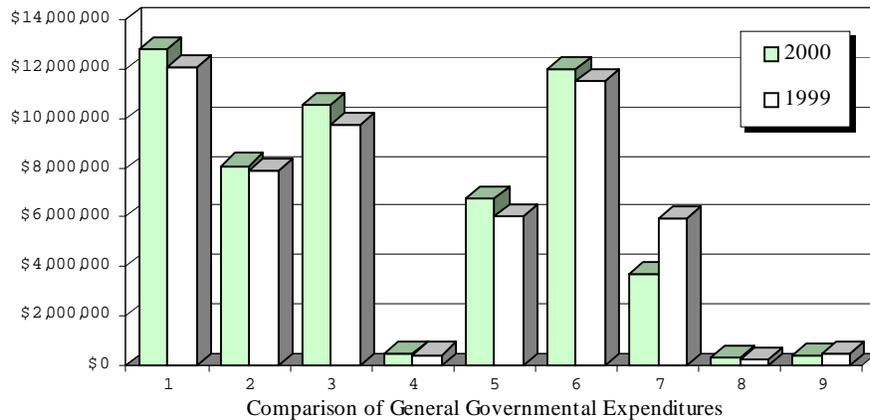
The special assessments revenue will vary with the nature and timing of special assessment projects completed by Miami County. The increase is indicative of these timing differences.

All other revenues is a miscellaneous category which includes a variety of less significant revenue sources. This category of revenues increased primarily do to increased commissary receipts from the Incarceration Facility. All other revenues represented only 1.3% of total revenues in 2000.

In an overall comparison of total revenues from 1999 to 2000, the net decrease in revenues was \$5,400,908, a decrease of 9%. As noted previously, the majority of the decrease is attributable to reduced grant revenues from the State of Ohio upon completion of the Incarceration Facility in 1999 and the expiration of the temporary ¼% sales tax.

Expenditures for general governmental purposes (as defined above) totaled \$54,918,585 in 2000, an increase of \$437,398 over 1999. Expenditures for the major functions of the County and the percentage of total for 1999 and 2000, and the amount and percentage increase/(decrease) over 1999 are shown in the following table:

Function	2000 Total	Percent of Total	1999 Total	Percent of Total	Increase (Decrease) over 1999	Percent of Increase (Decrease)
1. Public Safety	\$12,777,469	23.27%	\$12,110,563	22.23%	\$666,906	5.51%
2. Health	8,090,945	14.73%	7,887,381	14.48%	203,564	2.58%
3. Human Services	10,510,608	19.15%	9,769,876	17.93%	740,732	7.58%
4. Conservation and Recreation	456,791	0.83%	433,475	0.80%	23,316	5.38%
5. Public Works	6,740,686	12.27%	6,050,301	11.11%	690,385	11.41%
6. General Government	12,005,531	21.86%	11,505,735	21.12%	499,796	4.34%
7. Capital Outlay	3,670,812	6.68%	5,965,947	10.95%	(2,295,135)	(38.47%)
8. Debt Service - Principal	295,045	0.54%	265,000	0.48%	30,045	11.34%
9. Debt Service - Interest	370,698	0.67%	492,909	0.91%	(122,211)	(24.79%)
Total	<u>\$54,918,585</u>	<u>100.00%</u>	<u>\$54,481,187</u>	<u>100.00%</u>	<u>\$437,398</u>	



The general governmental function increased \$499,796 in 2000, as a result of routine increases in personnel, salaries and fringe benefits along with price increases for goods and services used by employees.

Public Safety costs increased primarily due to a full year of operations of the Jail Incarceration Facility and increased costs for support paid to other agencies for juveniles in protective custody.

Public Works expenditures increased primarily due to the Brandt waterline project and other projects financed through CDBG grant funds.

Health costs increased slightly as a result of higher salaries and fringe benefits along with price increases for goods and services used by employees and health services clients.

The increase in expenditures for Human Services results from increased costs associated with the residential care for Children's Services. Costs also increased in relation to the Temporary Assistance to Needy Families (TANF) program, Prevention, Retention and Contingency (PRC) program and for Medicaid transportation.

Conservation and Recreation expenditures increased in 2000 due mainly to routine increases in salaries and fringe benefits along with increased standard operating costs.

Capital Outlay expenditures decreased 38.47% primarily due to the completion of the Miami County Incarceration Facility and the West Central Detention Center Addition, both of which occurred in 1999.

Debt service costs include the payment of principal, interest and related fiscal administration charges for the retirement of the County's outstanding general obligation debt. The decrease is indicative of the fluctuations in debt service payments over the life of the outstanding debt issues.

**Enterprise Funds:**

The County's enterprise operations included the Sanitary Engineer's Water, Wastewater and Transfer Station Funds. The enterprise funds are supported by revenues derived from user charges. Total operating revenues were \$6,405,492 and total operating expenses were \$6,560,354, resulting in an operating loss of \$154,862. After non-operating revenues and expenses, the enterprise operations had a net loss of \$469,631. Interest and fiscal charges amounted to \$313,584. The net loss was covered by a substantial beginning retained earnings balance leaving year end retained earnings in the enterprise funds of \$2,527,244.

The County's enterprise activities are not subject to rate review or determination by the Public Utilities Commission of Ohio or any similar regulatory body. The County Commissioners have the necessary authority to establish and amend appropriate user rates as required. The rates are monitored on an on-going basis to insure their adequacy to meet operation, maintenance, debt service and capital replacement needs. The frequency and amount of rate changes lies solely with the County Commissioners.

**Internal Service Funds:**

The County's internal service funds are the Sheriff Police Rotary Fund and Hospitalization Fund. The Sheriff Police Rotary Fund is supported by charges levied against other political subdivisions, organizations and groups for police services where the specific intent is to promote public safety and security. The Hospitalization Fund accounts for the financing required for the employee partially self-funded insurance program. Money is contributed by the County for the plan which is managed by a third-party administrator. Total operating revenues for the internal service funds were \$3,329,349 and total operating expenses were \$3,755,787, resulting in an operating loss of \$426,438, due to higher health care claims. There were \$500,000 of transfers received during 2000 to help alleviate the operating loss. Year end retained earnings increased \$73,562 to \$1,145,597.

**Debt Administration:**

The debt service funds accumulate resources for the payment of principal, interest and associated administrative costs on the County's general long-term debt. Resources are derived from operating transfers.

The County's general obligation bonds are presently rated Aa3 by Moody's Investors Service. The total bonded debt of the County at December 31, 2000, was \$7,515,000 which consisted entirely of the following:

Unvoted general obligation bonds/non-self supported	\$2,650,000
Unvoted general obligation bonds/self supported	\$4,865,000

Under current state statutes, the total voted and unvoted net debt of the County, less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. At December 31, 2000, the County had an unvoted debt margin of \$16,025,082 and a direct margin of \$42,435,340.

A more thorough presentation of the calculation of these figures is located in the statistical section of this report.

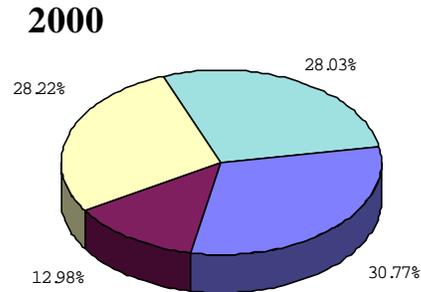
**Cash Management:**

Cash management is a vital component of the County's overall financial strategy. The primary objective of the County's investment activity is the preservation of capital and the protection of invested principal. The County pools its cash to simplify cash management. Miami County participates in the State Treasury Asset Reserve of Ohio (STAR Ohio). The statewide investment pool was established in January 1986, for governmental entities in Ohio and is administered by the Treasurer of the State of Ohio. In addition to STAR Ohio, the Treasurer invests in short-term certificates of deposit and U. S. Treasury Notes. Certain agency fund money is deposited and maintained in segregated bank accounts. Investment income is allocated to the General Fund and other qualifying funds, as prescribed by Ohio law. Investment income for all funds of the primary government was \$2,980,102 for fiscal year 2000.

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

The County's cash resources were invested as follows at December 31, 2000:

Cash Resources	2000	%
Cash	\$15,264,869	30.77
STAR Ohio	6,437,871	12.98
Certificates of Deposits	14,000,000	28.22
U.S. Government Securities	13,901,636	28.03
Total Resources	\$49,604,376	100.00



At December 31, 2000, the County had deposits of \$29,264,869 which were collateralized by pooled collateral. 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. Based upon criteria described in GASB Statement No. 3 “*Deposits With Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements,*” collateral held in single financial collateral pools with securities being held by the pledging financial institutions’ agent in the pool’s name are classified as Category 3.

**Risk Management:**

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

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

The County Risk Sharing Authority was established in 1987 by the County Commissioners Association of Ohio to provide comprehensive property and liability coverage for counties in Ohio. The objectives of the program are comprehensive protection, stability, and long-term cost savings. CORSA is governed by a nine member Board of Trustees which are elected by the members of the pool. The County maintains general, automobile, law enforcement and public officials liability coverage in the amount of \$6,000,000 for each occurrence with a \$2,500 deductible. Blanket building and personal property insurance is in the amount of \$88,461,770.

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

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

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

### **Other Information**

#### **Independent Audit:**

Included in this report is an unqualified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the combined financial statements for the year ended December 31, 2000, by Auditor of State, Jim Petro. 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, 1999. 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 nine consecutive years (fiscal years ended 1991 - 1999). I believe this current report continues to conform to the Certificate of Achievement program requirements, and I am submitting it to GFOA.

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

**Acknowledgments:**

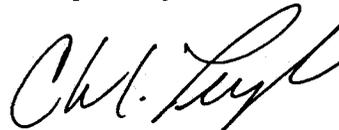
The publication of this report is the culmination of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much time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

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

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

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

Respectfully,



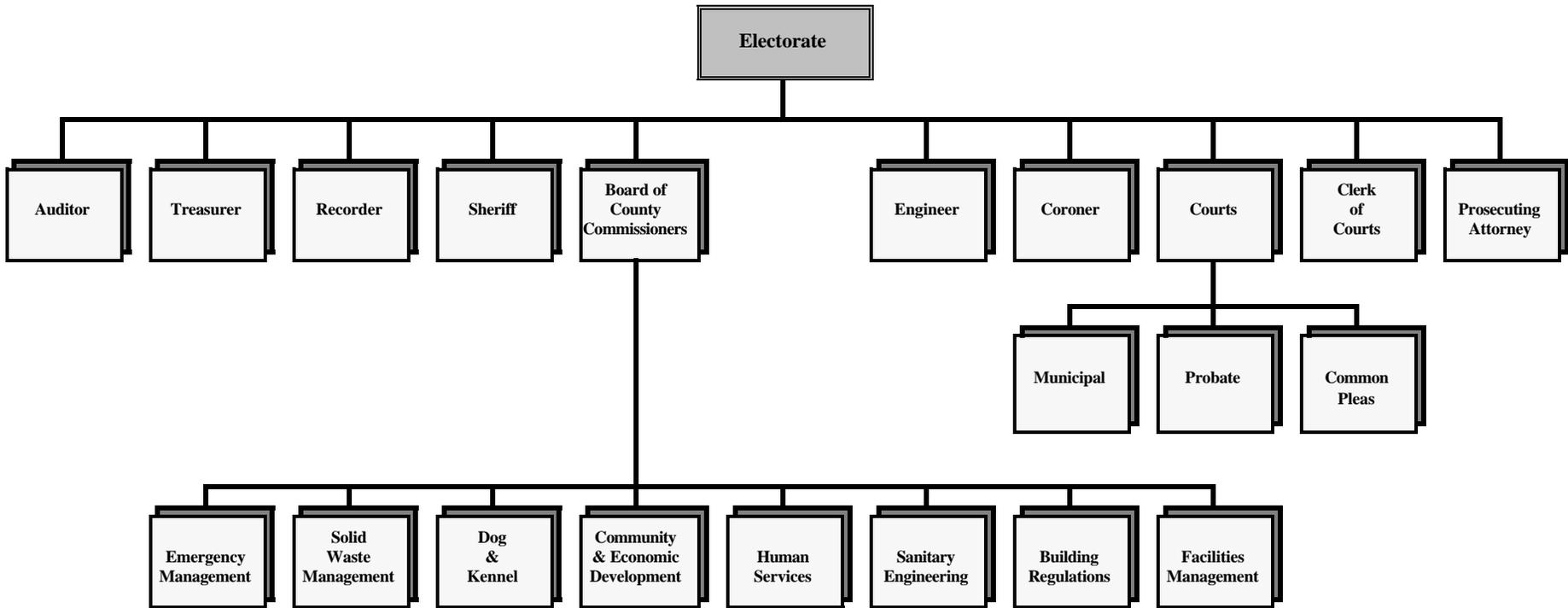
Chris A. Peebles  
Miami County Auditor

**MIAMI COUNTY, OHIO**  
**LIST OF ELECTED OFFICIALS**  
**DECEMBER 31, 2000**

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

# Miami County, Ohio

## Organizational Chart



### County Boards and Committees

Data Processing Board  
 Board of Revision  
 Board of Zoning Appeals  
 Children's Services Board  
 Human Services Advisory Board  
 Board of Elections  
 County Budget Commission

Investment Advisory Committee  
 Alcohol, Drug Addiction and  
 Mental Health Services Board  
 Mental Retardation/Development  
 Disabilities Board  
 Water/Wastewater Advisory Committee  
 Veterans Services Board

Microfilming Board  
 Planning Commission  
 Record Commission  
 Rural Zoning Commission  
 Solid Waste Advisory Committee  
 Park District Board  
 Public Defender Commission

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Miami County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1999

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.



*Anne Spray Kinsey*  
President

*Jeffrey L. Esser*  
Executive Director

## *FINANCIAL SECTION*

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One First National Plaza  
130 West Second Street  
Suite 2040  
Dayton, Ohio 45402  
Telephone 937-285-6677  
800-443-9274  
Facsimile 937-285-6688  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

## REPORT OF INDEPENDENT ACCOUNTANTS

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

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

We have audited the accompanying general-purpose financial statements of Miami County, (the County) as of and for the year ended December 31, 2000. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of Riverside Training Industries, Inc., which represents 100 percent of the assets and revenues of the component unit column. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Riverside Training Industries, Inc. is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Miami County, as of December 31, 2000, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

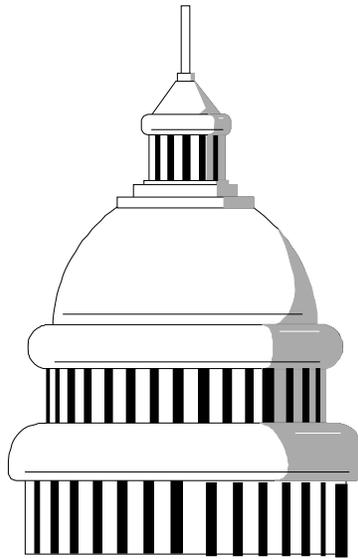
In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2001 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

**JIM PETRO**  
Auditor of State

June 20, 2001



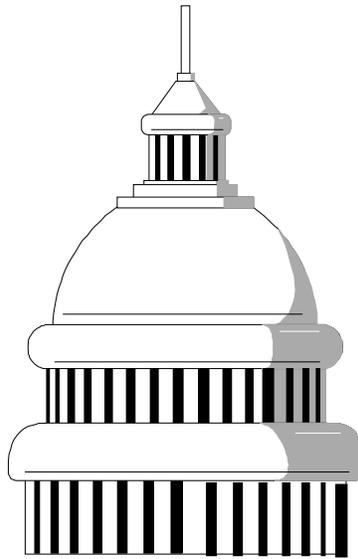
MIAMI COUNTY, OHIO

## *GENERAL PURPOSE FINANCIAL STATEMENTS*

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*THE FOLLOWING GENERAL PURPOSE FINANCIAL STATEMENTS, ALONG WITH THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS, PRESENT AN OVERVIEW OF THE COUNTY'S FINANCIAL POSITION AT DECEMBER 31, 2000 AND THE RESULTS OF OPERATIONS AND CASH FLOWS OF ITS PROPRIETARY FUNDS FOR THE YEAR THEN ENDED.*



MIAMI COUNTY, OHIO

**MIAMI COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES, ACCOUNT GROUPS AND**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**DECEMBER 31, 2000**

	<i>Governmental</i>			
	<i>Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<u>Assets and Other Debits:</u>				
Assets:				
Cash and Cash Equivalents	\$493,129	\$10,189,930	\$70,973	\$3,924,662
Investments	14,565,215	8,343,104	0	508,098
Receivables (net of allowance for doubtful accounts):				
Taxes	5,084,038	8,192,818	0	119,091
Accounts	97,421	114,120	0	0
Special Assessments	0	0	0	0
Interest	591,408	4,329	0	18,034
Due from Other Funds	25,614	331,962	0	0
Due from Component Unit	0	19,492	0	0
Due from Primary Government	0	0	0	0
Intergovernmental Receivables	241,390	754,903	0	0
Interfund Loans Receivables	15,468	0	0	0
Inventory of Supplies at Cost	0	168,895	0	0
Prepaid Items	164,354	51,278	0	0
Deferred Loss on Early Retirement of Debt	0	0	0	0
Fixed Assets (Net Accumulated Depreciation)	0	0	0	0
Construction in Progress	0	0	0	0
Other Debits:				
Amount Available in Debt Service Funds	0	0	0	0
Amount to be Provided for Retirement of General Long-Term Obligations	0	0	0	0
Total Assets and Other Debits	<u>\$21,278,037</u>	<u>\$28,170,831</u>	<u>\$70,973</u>	<u>\$4,569,885</u>

**MIAMI COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES, ACCOUNT GROUPS AND**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**DECEMBER 31, 2000**

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		Totals Primary Government (Memorandum Only)	<i>Component Unit</i>
Enterprise Funds	Internal Service Funds	Trust and Agency Funds	General Fixed Assets	General Long-Term Obligations		Riverside Training Industries
\$1,356,996	\$779,575	\$4,887,475	\$0	\$0	\$21,702,740	\$357,584
623,939	699,507	3,161,773	0	0	27,901,636	448,591
0	0	57,531,635	0	0	70,927,582	0
633,713	0	754,195	0	0	1,599,449	82,650
0	0	918,743	0	0	918,743	0
2,762	0	0	0	0	616,533	0
38,893	0	0	0	0	396,469	0
0	0	0	0	0	19,492	0
0	0	0	0	0	0	3,127
0	18,342	121,171	0	0	1,135,806	0
0	0	0	0	0	15,468	0
0	0	0	0	0	168,895	2,508
452	0	0	0	0	216,084	7,459
290,316	0	0	0	0	290,316	0
10,718,484	0	0	42,318,360	0	53,036,844	1,454,711
119,576	0	0	8,080,427	0	8,200,003	0
0	0	0	0	70,973	70,973	0
0	0	0	0	5,698,581	5,698,581	0
<u>\$13,785,131</u>	<u>\$1,497,424</u>	<u>\$67,374,992</u>	<u>\$50,398,787</u>	<u>\$5,769,554</u>	<u>\$192,915,614</u>	<u>\$2,356,630</u>

(Continued)

**MIAMI COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES, ACCOUNT GROUPS AND**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**DECEMBER 31, 2000**

	<i>Governmental</i>			
	<i>Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<u>Liabilities, Equity and Other Credits:</u>				
Liabilities:				
Accounts Payable	\$325,825	\$974,799	\$0	\$181,200
Accrued Wages and Benefits Payable	263,141	373,388	0	0
Due to Other Funds	38,691	234,668	0	0
Due to Component Unit	0	3,127	0	0
Due to Primary Government	0	0	0	0
Intergovernmental Payables	31,755	66,442	0	0
Due To Others	0	0	0	0
Interfund Loans Payable	0	15,468	0	0
Health Insurance Claims Payable	0	0	0	0
Accrued Interest Payable	0	0	0	123,250
Deferred Revenue	4,458,535	7,865,318	0	0
General Obligation Notes Payable	0	0	0	5,450,000
Compensated Absences Payable	0	0	0	0
Capital Lease Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Ohio Public Works Commission Loan Payable	0	0	0	0
Superfund Site Liability	0	0	0	0
Total Liabilities	5,117,947	9,533,210	0	5,754,450
Equity and Other Credits:				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings - Unreserved	0	0	0	0
Fund Balances:				
Reserved for Encumbrances	414,895	1,790,811	0	252,687
Reserved for Supplies Inventory	0	168,895	0	0
Reserved for Prepaid Items	164,354	51,278	0	0
Reserved for Debt Service	0	0	70,973	0
Unreserved	15,580,841	16,626,637	0	(1,437,252)
Total Equity and Other Credits	16,160,090	18,637,621	70,973	(1,184,565)
Total Liabilities, Equity and Other Credits	\$21,278,037	\$28,170,831	\$70,973	\$4,569,885

The notes to the general purpose financial statements are an integral part of this statement.

**MIAMI COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES, ACCOUNT GROUPS AND**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**DECEMBER 31, 2000**

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		Totals Primary Government (Memorandum Only)	<u>Component Unit</u>
Enterprise Funds	Internal Service Funds	Trust and Agency Funds	General Fixed Assets	General Long-Term Obligations		Riverside Training Industries
\$268,345	\$0	\$245	\$0	\$0	\$1,750,414	\$9,632
19,958	1,529	0	0	0	658,016	26,979
1,939	0	121,171	0	0	396,469	0
0	0	0	0	0	3,127	0
0	0	0	0	0	0	19,492
97,677	0	0	0	0	195,874	0
0	0	67,050,094	0	0	67,050,094	392
0	0	0	0	0	15,468	0
0	350,298	0	0	0	350,298	0
47,784	0	0	0	0	171,034	0
0	0	0	0	0	12,323,853	0
1,260,000	0	0	0	0	6,710,000	0
113,700	0	0	0	2,086,052	2,199,752	0
0	0	0	0	84,000	84,000	0
4,865,000	0	0	0	2,650,000	7,515,000	0
274,400	0	0	0	0	274,400	0
0	0	0	0	949,502	949,502	0
<u>6,948,803</u>	<u>351,827</u>	<u>67,171,510</u>	<u>0</u>	<u>5,769,554</u>	<u>100,647,301</u>	<u>56,495</u>
0	0	0	50,398,787	0	50,398,787	0
4,309,084	0	0	0	0	4,309,084	0
2,527,244	1,145,597	0	0	0	3,672,841	2,300,135
0	0	0	0	0	2,458,393	0
0	0	0	0	0	168,895	0
0	0	0	0	0	215,632	0
0	0	0	0	0	70,973	0
0	0	203,482	0	0	30,973,708	0
<u>6,836,328</u>	<u>1,145,597</u>	<u>203,482</u>	<u>50,398,787</u>	<u>0</u>	<u>92,268,313</u>	<u>2,300,135</u>
<u>\$13,785,131</u>	<u>\$1,497,424</u>	<u>\$67,374,992</u>	<u>\$50,398,787</u>	<u>\$5,769,554</u>	<u>\$192,915,614</u>	<u>\$2,356,630</u>

**MIAMI COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<i>Governmental</i>			
	<i>Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<b>Revenues:</b>				
Taxes	\$10,407,541	\$8,077,809	\$0	\$721,671
Intergovernmental Revenues	2,620,515	16,881,199	0	541,952
Charges for Services	3,670,084	6,410,502	0	17,839
Licenses and Permits	398,743	65	0	0
Investment Earnings	2,627,168	102,844	0	198,955
Special Assessments	0	68,944	0	7,175
Fines and Forfeitures	1,204,274	228,790	0	0
All Other Revenues	420,623	287,287	0	5,312
Total Revenues	<u>21,348,948</u>	<u>32,057,440</u>	<u>0</u>	<u>1,492,904</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Public Safety	7,892,685	4,884,784	0	0
Health	180,424	7,910,521	0	0
Human Services	1,705,230	8,805,378	0	0
Conservation and Recreation	419,411	37,380	0	0
Public Works	0	6,740,686	0	0
General Government	9,281,810	2,723,721	0	0
Capital Outlay	0	0	0	3,670,812
<b>Debt Service:</b>				
Principal Retirement	0	30,045	265,000	0
Interest and Fiscal Charges	0	0	114,468	256,230
Total Expenditures	<u>19,479,560</u>	<u>31,132,515</u>	<u>379,468</u>	<u>3,927,042</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,869,388	924,925	(379,468)	(2,434,138)
<b>Other Financing Sources (Uses):</b>				
Proceeds from Sale of Fixed Assets	5,923	13,153	0	0
Proceeds from Capital Lease	0	114,045	0	0
Operating Transfers In	132,000	125,000	294,705	779,213
Operating Transfers Out	(1,319,213)	(506,174)	0	(5,531)
Total Other Financing Sources (Uses)	<u>(1,181,290)</u>	<u>(253,976)</u>	<u>294,705</u>	<u>773,682</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	688,098	670,949	(84,763)	(1,660,456)
Fund Balance at Beginning of Year	15,471,992	18,013,999	155,736	475,891
Decrease in Inventory Reserve	0	(47,327)	0	0
Fund Balance (Deficit) at End of Year	<u>\$16,160,090</u>	<u>\$18,637,621</u>	<u>\$70,973</u>	<u>(\$1,184,565)</u>

The notes to the general purpose financial statements are an integral part of this statement.

<i><b>Fiduciary Fund Type</b></i>	
<u>Expendable Trust Funds</u>	<u>Totals (Memorandum Only)</u>
\$0	\$19,207,021
0	20,043,666
0	10,098,425
0	398,808
1,224	2,930,191
0	76,119
0	1,433,064
<u>12,157</u>	<u>725,379</u>
<u>13,381</u>	<u>54,912,673</u>
0	12,777,469
0	8,090,945
1,300	10,511,908
0	456,791
0	6,740,686
13,114	12,018,645
0	3,670,812
0	295,045
<u>0</u>	<u>370,698</u>
<u>14,414</u>	<u>54,932,999</u>
(1,033)	(20,326)
0	19,076
0	114,045
0	1,330,918
<u>0</u>	<u>(1,830,918)</u>
<u>0</u>	<u>(366,879)</u>
(1,033)	(387,205)
204,515	34,322,133
<u>0</u>	<u>(47,327)</u>
<u>\$203,482</u>	<u>\$33,887,601</u>

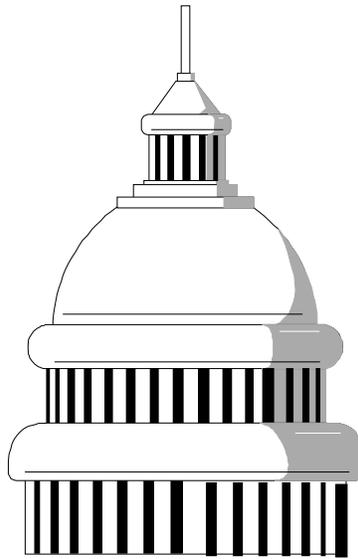
**MIAMI COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>General Fund</u>			<u>Special Revenue Funds</u>		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes	\$10,144,028	\$10,625,934	\$481,906	\$7,872,934	\$8,046,422	\$173,488
Intergovernmental Revenues	2,375,700	2,613,672	237,972	19,068,095	16,971,901	(2,096,194)
Charges for Services	3,140,520	3,773,393	632,873	5,839,951	6,317,587	477,636
Licenses and Permits	434,560	398,743	(35,817)	0	65	65
Investment Earnings	2,350,000	2,525,712	175,712	50,000	43,349	(6,651)
Special Assessments	0	0	0	76,571	68,944	(7,627)
Fines and Forfeitures	1,061,000	1,237,525	176,525	184,008	238,122	54,114
All Other Revenues	197,371	435,228	237,857	288,090	281,964	(6,126)
Total Revenues	19,703,179	21,610,207	1,907,028	33,379,649	31,968,354	(1,411,295)
<b>Expenditures:</b>						
Current:						
Public Safety	9,335,810	8,250,932	1,084,878	6,867,894	5,240,758	1,627,136
Health	226,788	166,297	60,491	9,638,954	8,573,409	1,065,545
Human Services	1,720,390	1,696,265	24,125	11,919,600	9,355,288	2,564,312
Conservation and Recreation	421,127	419,411	1,716	38,439	37,380	1,059
Public Works	0	0	0	9,065,086	7,339,363	1,725,723
General Government	11,153,833	9,701,489	1,452,344	3,843,004	3,232,038	610,966
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
Total Expenditures	22,857,948	20,234,394	2,623,554	41,372,977	33,778,236	7,594,741
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,154,769)	1,375,813	4,530,582	(7,993,328)	(1,809,882)	6,183,446
<b>Other Financing Sources (Uses):</b>						
Proceeds from Sale of Fixed Assets	0	5,923	5,923	0	13,153	13,153
Proceeds from General Obligation Notes	0	0	0	0	0	0
Operating Transfers In	0	132,000	132,000	0	125,000	125,000
Operating Transfers Out	(1,319,213)	(1,319,213)	0	(506,174)	(506,174)	0
Total Other Financing Sources (Uses)	(1,319,213)	(1,181,290)	137,923	(506,174)	(368,021)	138,153
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,473,982)	194,523	4,668,505	(8,499,502)	(2,177,903)	6,321,599
Fund Balance at Beginning of Year	13,117,875	13,117,875	0	14,761,809	14,761,809	0
Prior Year Encumbrances	965,985	965,985	0	3,064,878	3,064,878	0
Fund Balance at End of Year	\$9,609,878	\$14,278,383	\$4,668,505	\$9,327,185	\$15,648,784	\$6,321,599

The notes to the general purpose financial statements are an integral part of this statement.

**MIAMI COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

<i>Debt Service Funds</i>			<i>Capital Projects Funds</i>			<i>Totals (Memorandum Only)</i>		
Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$0	\$0	\$0	\$685,714	\$721,025	\$35,311	\$18,702,676	\$19,393,381	\$690,705
0	0	0	541,952	541,952	0	21,985,747	20,127,525	(1,858,222)
0	0	0	4,782	17,839	13,057	8,985,253	10,108,819	1,123,566
0	0	0	0	0	0	434,560	398,808	(35,752)
0	0	0	150,000	195,441	45,441	2,550,000	2,764,502	214,502
0	0	0	2,500	7,175	4,675	79,071	76,119	(2,952)
0	0	0	0	0	0	1,245,008	1,475,647	230,639
0	0	0	11,812	5,312	(6,500)	497,273	722,504	225,231
0	0	0	1,396,760	1,488,744	91,984	54,479,588	55,067,305	587,717
0	0	0	0	0	0	16,203,704	13,491,690	2,712,014
0	0	0	0	0	0	9,865,742	8,739,706	1,126,036
0	0	0	0	0	0	13,639,990	11,051,553	2,588,437
0	0	0	0	0	0	459,566	456,791	2,775
0	0	0	0	0	0	9,065,086	7,339,363	1,725,723
0	0	0	0	0	0	14,996,837	12,933,527	2,063,310
0	0	0	4,548,988	4,477,356	71,632	4,548,988	4,477,356	71,632
265,000	265,000	0	5,450,000	5,450,000	0	5,715,000	5,715,000	0
114,468	114,468	0	232,052	215,080	16,972	346,520	329,548	16,972
379,468	379,468	0	10,231,040	10,142,436	88,604	74,841,433	64,534,534	10,306,899
(379,468)	(379,468)	0	(8,834,280)	(8,653,692)	180,588	(20,361,845)	(9,467,229)	10,894,616
0	0	0	0	0	0	0	19,076	19,076
0	0	0	5,416,150	5,450,000	33,850	5,416,150	5,450,000	33,850
382,008	294,705	(87,303)	765,899	779,213	13,314	1,147,907	1,330,918	183,011
0	0	0	(232,834)	(5,531)	227,303	(2,058,221)	(1,830,918)	227,303
382,008	294,705	(87,303)	5,949,215	6,223,682	274,467	4,505,836	4,969,076	463,240
2,540	(84,763)	(87,303)	(2,885,065)	(2,430,010)	455,055	(15,856,009)	(4,498,153)	11,357,856
155,736	155,736	0	3,866,604	3,866,604	0	31,902,024	31,902,024	0
0	0	0	2,562,279	2,562,279	0	6,593,142	6,593,142	0
\$158,276	\$70,973	(\$87,303)	\$3,543,818	\$3,998,873	\$455,055	\$22,639,157	\$33,997,013	\$11,357,856



MIAMI COUNTY, OHIO

**MIAMI COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS**  
**ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<i>Proprietary Fund Types</i>		Totals Primary	<i>Component Unit</i>
	Enterprise Funds	Internal Service Funds	Government (Memorandum Only)	Riverside Training Industries
<u>Operating Revenues:</u>				
Charges for Services	\$6,375,271	\$3,313,171	\$9,688,442	\$928,873
Other Operating Revenues	30,221	16,178	46,399	126,205
Total Operating Revenues	6,405,492	3,329,349	9,734,841	1,055,078
<u>Operating Expenses:</u>				
Personal Services	896,248	59,831	956,079	812,901
Materials and Supplies	262,069	0	262,069	87,635
Contractual Services	4,961,871	278,023	5,239,894	392,173
Utilities	50,377	0	50,377	65,867
Depreciation	389,789	0	389,789	69,749
Health Insurance Claims	0	3,417,933	3,417,933	0
Total Operating Expenses	6,560,354	3,755,787	10,316,141	1,428,325
Operating Loss	(154,862)	(426,438)	(581,300)	(373,247)
<u>Non-Operating Revenues (Expenses):</u>				
Investment Earnings	49,911	0	49,911	39,602
Interest and Fiscal Charges	(313,584)	0	(313,584)	0
In-Kind Contributions	0	0	0	344,412
Loss on Disposal of Fixed Assets	(51,096)	0	(51,096)	0
Total Non-Operating Revenues (Expenses)	(314,769)	0	(314,769)	384,014
Income (Loss) Before Operating Transfers	(469,631)	(426,438)	(896,069)	10,767
<u>Operating Transfers:</u>				
Operating Transfers In	0	500,000	500,000	0
Total Operating Transfers	0	500,000	500,000	0
Net Income (Loss)	(469,631)	73,562	(396,069)	10,767
Restated Retained Earnings at Beginning of Year	2,996,875	1,072,035	4,068,910	2,289,368
Retained Earnings at End of Year	<u>\$2,527,244</u>	<u>\$1,145,597</u>	<u>\$3,672,841</u>	<u>\$2,300,135</u>

The notes to the general purpose financial statements are an integral part of this statement.

**MIAMI COUNTY, OHIO**  
**COMBINED STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<i>Proprietary Fund Types</i>		Totals Primary	<i>Component Unit</i>
	Enterprise Funds	Internal Service Funds	Government (Memorandum Only)	Riverside Training Industries
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$6,233,764	\$3,312,465	\$9,546,229	\$993,803
Rental Receipts	0	0	0	126,000
Cash Payments for Goods and Services	(5,206,720)	(3,636,084)	(8,842,804)	(179,284)
Cash Payments to Employees	(886,315)	(59,934)	(946,249)	(812,235)
Other Operating Receipts	30,221	16,178	46,399	205
Net Cash Provided (Used) by Operating Activities	<u>170,950</u>	<u>(367,375)</u>	<u>(196,425)</u>	<u>128,489</u>
<u>Cash Flows from Noncapital Financing Activities:</u>				
Operating Transfers In	<u>0</u>	<u>500,000</u>	<u>500,000</u>	<u>0</u>
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>500,000</u>	<u>500,000</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Acquisition and Construction of Assets	(235,821)	0	(235,821)	(27,380)
Proceeds from the Sale of General Obligation Notes	1,260,000	0	1,260,000	0
Principal Paid on General Obligation Notes	(410,000)	0	(410,000)	0
Principal Paid on Ohio Public Works Commission Loan	(19,600)	0	(19,600)	0
Principal Paid on General Obligation Bonds	(250,000)	0	(250,000)	0
Interest Paid on All Debt	(269,647)	0	(269,647)	0
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>74,932</u>	<u>0</u>	<u>74,932</u>	<u>(27,380)</u>
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	51,052	0	51,052	27,340
Sale of Investments	199,563	0	199,563	139,470
Purchases of Investments	(623,939)	(222,260)	(846,199)	(242,854)
Net Cash Used for Investing Activities	<u>(373,324)</u>	<u>(222,260)</u>	<u>(595,584)</u>	<u>(76,044)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(127,442)	(89,635)	(217,077)	25,065
Cash and Cash Equivalents at Beginning of Year	<u>1,484,438</u>	<u>869,210</u>	<u>2,353,648</u>	<u>332,519</u>
Cash and Cash Equivalents at End of Year	<u><u>\$1,356,996</u></u>	<u><u>\$779,575</u></u>	<u><u>\$2,136,571</u></u>	<u><u>\$357,584</u></u>

(Continued)

**MIAMI COUNTY, OHIO**  
**COMBINED STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<i>Proprietary Fund Types</i>		Totals Primary	<i>Component Unit</i>
	Enterprise Funds	Internal Service Funds	Government (Memorandum Only)	Riverside Training Industries
<u>Reconciliation of Operating Loss to Net Cash</u>				
<u>Provided (Used) by Operating Activities:</u>				
Operating Loss	(\$154,862)	(\$426,438)	(\$581,300)	(\$373,247)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:				
Depreciation Expense	389,789	0	389,789	69,749
In-Kind Contributions	0	0	0	344,412
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(128,585)	0	(128,585)	61,561
Increase in Due from Other Funds	(11,444)	0	(11,444)	0
Increase in Intergovernmental Receivable	0	(706)	(706)	0
Decrease in Due from Primary Government	0	0	0	3,369
Decrease in Inventory	0	0	0	2,782
(Increase) Decrease in Prepaids	1	0	1	(228)
Increase (Decrease) in Accounts Payable	14,319	0	14,319	(20)
Increase (Decrease) in Accrued Wages and Benefits	(1,719)	(103)	(1,822)	666
Increase in Health Insurance Claims Payable	0	59,872	59,872	0
Increase in Due to Primary Government	0	0	0	19,492
Increase in Due to Other Funds	681	0	681	0
Decrease in Due to Others	0	0	0	(47)
Increase in Intergovernmental Payables	51,118	0	51,118	0
Increase in Compensated Absences Payable	11,652	0	11,652	0
Total Adjustments	<u>325,812</u>	<u>59,063</u>	<u>384,875</u>	<u>501,736</u>
Net Cash Provided (Used) by Operating Activities	<u>\$170,950</u>	<u>(\$367,375)</u>	<u>(\$196,425)</u>	<u>\$128,489</u>

Schedule of Noncash Investing, Capital and Financing Activities:

As of December 31, 2000, the Water Fund had an outstanding liability of \$2,077 for the purchase of certain capital assets.

The notes to the general purpose financial statements are an integral part of this statement.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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

**A. Reporting Entity**

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

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

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

The accounting system is organized and operated on the basis of funds and account groups, 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 (expenses). The various funds are summarized by type in the general purpose financial statements. The following fund types and account groups are used by the County:

*MIAMI COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*DECEMBER 31, 2000*

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

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

*Governmental Funds* - are the funds through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. All governmental funds and expendable trust funds are accounted for using a current "financial resources" measurement focus. This measurement focus generally provides that only current assets and current liabilities are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The following are the County's governmental fund types:

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.

Special Revenue Funds - consist of monies restricted by state and/or federal law to the financing of certain governmental functions (other than those involving major capital projects) for specified purposes.

Debt Service Funds - are used to account for the accumulation of resources for, and the payment of, general obligation long-term debt principal and interest (other than those financed by proprietary funds).

Capital Projects Funds - are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment (other than those financed by proprietary funds).

*Proprietary Funds* - are accounted for on an "economic resources" measurement focus. This measurement focus provides that all assets and liabilities associated with the operation of the proprietary funds are included on the balance sheet. Fund equity (i.e., net assets) are segregated into contributed capital and retained earnings components. The proprietary fund operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Enterprise 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.

Internal Service Funds- are used to account for the financing of goods or services by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

*MIAMI COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*DECEMBER 31, 2000*

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

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

*Fiduciary Funds* - are used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The County maintains both expendable trust funds and agency funds. Expendable trust funds are accounted for and reported similarly to governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or accounts of operations.

*Account Groups* - To make a clear distinction between fixed assets related to specific funds and those of general government and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group - This account group is established to account for fixed assets of the County other than those accounted for in the proprietary funds.

General Long-Term Obligations Account Group - This account group is established to account for all long-term debt of the County except that accounted for in the proprietary funds.

**C. Basis of Accounting**

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

The financial statements of the governmental, expendable trust and agency funds are prepared using the modified accrual basis of accounting. Under this basis, 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 for the County is 60 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due. Revenues which are measurable but not considered available, such as delinquent real and personal property taxes for which availability is indeterminate, are recorded as deferred revenue. Property taxes which are measurable at December 31, 2000 but not available, are recorded as deferred revenue.

Deferred revenues also arise when resources are received by the government before the government has a legal claim to them, such as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods when revenue recognition criteria are met or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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

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

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax, federal and state intergovernmental grants, levied fines and forfeitures, state-levied locally shared taxes (including motor vehicle registration fees), and certain charges for current services.

Other revenues, including licenses and permits, certain charges for services and miscellaneous revenues are recorded as revenue when received in cash because generally these revenues are not measurable until received.

All proprietary type funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses recognized when 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.

**D. 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 ordinance, 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 governmental funds are required to be reported. The primary level of budget control within a fund is at the object level by department by function (i.e., Public Safety, Public Works, General Government, Debt Service). 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 20 of each year for the period January 1 to December 31 of the following year.

*MIAMI COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*DECEMBER 31, 2000*

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

**D. Budgetary Process** (Continued)

2. Estimated Resources

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the County by September 1 of each year. As part of the certification process, the County receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year do 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 2000.

3. Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1 of each year for the period January 1 through December 31. The appropriations resolution establishes spending controls at the fund, function, 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 current estimated resources. Expenditures may not legally exceed budgeted appropriations at the object level. During 2000, several supplemental appropriations were necessary to budget the use of contingency funds, intergovernmental grant proceeds and capital improvement projects. Administrative control is maintained through the establishment of more detailed line-item budgets. The budgetary figures which appear in the "Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types" are provided on the budgetary basis to provide a comparison of actual results to the final budget, including all amendments and modifications.

4. Encumbrances

As part of the formal budgetary control, purchase orders, contracts and other commitments for expenditures are encumbered and recorded as the equivalent of expenditures in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. Encumbrances outstanding at year end are reported as reservations of fund balances in the accompanying general purpose financial statements. However, encumbrances outstanding at year end are reported as expenditures in the budgetary basis statement included in the general purpose financial statements.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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

**D. Budgetary Process** (Continued)

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: 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.

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**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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

**D. Budgetary Process** (Continued)

6. Budgetary Basis of Accounting (Continued)

A reconciliation of the results of operations for 2000 from the GAAP basis to the budgetary basis is shown below:

	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
GAAP Basis (as reported)	\$688,098	\$670,949	(\$84,763)	(\$1,660,456)
Increase (Decrease):				
Accrued Revenues at December 31, 2000 received during 2001	(1,662,563)	(1,594,404)	0	(137,125)
Accrued Revenues at December 31, 1999 received during 2000	1,923,822	1,502,004	0	132,965
Accrued Expenditures at December 31, 2000 paid during 2001	659,412	1,667,892	0	304,450
Accrued Expenditures at December 31, 1999 paid during 2000	(705,440)	(1,565,075)	0	(635,957)
1999 Prepays for 2000	169,750	34,161	0	0
2000 Prepays for 2001	(164,354)	(51,278)	0	0
Note Proceeds	0	0	0	5,450,000
Note Retirements	0	0	0	(5,450,000)
Outstanding Encumbrances	(714,202)	(2,842,152)	0	(433,887)
Budget Basis	\$194,523	(\$2,177,903)	(\$84,763)	(\$2,430,010)

**E. Cash and Cash Equivalents**

During fiscal year 2000, cash and cash equivalents included amounts in demand deposits, certificate of deposits with original maturities of three months or less and the State Treasury Asset Reserve (STAR Ohio). STAR Ohio is a very liquid investment and is reported as a cash equivalent in the general purpose financial statements.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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

**E. Cash and Cash Equivalents** (Continued)

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 to be cash equivalents. See Note 4, "Cash, Cash Equivalents and Investments."

**F. Investments**

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the County records all its investments at fair value except for nonparticipating investment contracts (certificates of deposit) which are reported at cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices. See Note 4, "Cash, Cash Equivalents and Investments." During 2000, the County invested funds in U.S. Government Securities, certificates of deposit and STAR Ohio.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2000.

**G. Fixed Assets and Depreciation**

Fixed assets acquired or constructed for general governmental purposes are recorded as expenditures in the governmental funds and are capitalized at cost (or estimated historical cost for assets not purchased in recent years) in the General Fixed Assets Account Group. Contributed fixed assets are recorded at fair market value at the date received.

Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, have not been capitalized. Such assets are normally immovable and of value only to the County; therefore, the purpose of stewardship for capital expenditures can be satisfied without recording these assets.

General fixed asset values were initially determined at December 31, 1989 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 fixed assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G. Fixed Assets and Depreciation** (Continued)

The County has elected not to record depreciation in the General Fixed Assets Account Group.

Property, plant and equipment acquired by the proprietary funds are stated at cost (or estimated historical cost), including interest capitalized during construction and architectural and engineering fees where applicable. Contributed fixed assets are recorded at fair market value at the date received.

Depreciation has been provided using the straight-line method over the following estimated useful lives:

Description	Estimated Lives (Years)
Land Improvements	20 - 50
Buildings, Structures and Improvements	25 - 60
Machinery, Equipment, Furniture and Fixtures	3 - 20

**H. Inventory of Supplies**

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

**I. Contributed Capital**

Proprietary fund type contributed capital is recorded at the fair market value of the related assets at the date received. Depreciation on contributed fixed assets resulting from contributions from other funds, dedications by private developers and capital grants is recorded as an operating expense and closed along with other operating expenses directly into retained earnings.

**J. Long-Term Obligations**

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

Obligation	Fund
General Obligation Bonds	General Obligation Debt Fund Transfer Station Fund Water Fund Sewer Fund
Superfund Site Liability	Super Cleanup Fund
Ohio Public Works Commission Loan	Sewer Fund

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

<u>Obligation</u>	<u>Fund</u>
Compensated Absences	General Fund Motor Vehicle and Gas Tax Fund Child Support Enforcement Agency Fund Dog and Kennel Fund Public Assistance Fund Shelter/Domestic Violence Fund Youth Services Subsidy Fund E-911 Emergency Operations Fund Public Defender Fund Delinquent Tax Collection Fund Real Estate Appraisal Fund Pre-Trial Services Fund MRDD Board Fund Children's Services Board Fund Juvenile Detention/Rehabilitation Center Fund County Probation Services Fund Recycle Grant Fund Day Reporting Program Fund One-Stop Shop Fund Court Computerization Fund Water Fund Sewer Fund Transfer Station Fund

**K. 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.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**K. Compensated Absences** (Continued)

For governmental funds, the portion of unpaid compensated absences that is expected to be paid using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Compensated Absences Payable." The long-term portion of the liability is reported in the General Long-Term Obligations Account Group.

Compensated absences are expensed in the water, sewer, and transfer station enterprise funds when earned. The related liability is reported within the fund.

**L. Interfund Transactions**

During the course of its operations, the County has numerous transactions between funds, most of which are in the form of transfers of resources to provide services, construct assets and service debt. Transfers for current operations are recorded as operating transfers. The classification of amounts recorded as operating transfers, advances, or residual equity transfers is determined by County management.

**M. 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, debt service and encumbered amounts not accrued at year end in the governmental funds.

**N. Total Columns on Combined Financial Statements**

Total columns on the Combined Financial Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 2 - COMPLIANCE AND ACCOUNTABILITY**

***Deficit Fund Equities*** - The fund deficit of \$4,625,599 in the Permanent Improvement Fund (capital projects fund) arises from the recognition of notes payable within the fund. The fund deficit does not exist under the budgetary basis of accounting. Operating transfers are provided when cash is required, not when accruals occur.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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**NOTE 3 – RESTATEMENT OF FUND BALANCE/RETAINED EARNINGS**

Adjustments were made to the retained earnings balances of the Water, Sewer and Transfer Station Funds (enterprise funds) to reflect the increase in the County's capitalization limit for fixed assets from \$500 to \$1,000. The balance in the General Fixed Asset Account Group was also restated by \$647,885 from a balance of \$47,573,573 to \$46,925,688 to reflect the increase in the County's capitalization limit. The restatements resulted in the changes to retained earnings in the table listed below.

Description	Water Fund	Sewer Fund	Transfer Station Fund	Total Enterprise Funds
Retained Earnings at December 31, 1999 (As Reported)	\$124,964	\$427,078	\$2,458,441	\$3,010,483
Restatement of Fixed Assets	(4,285)	(4,175)	(5,148)	(13,608)
Retained Earnings at December 31, 1999 (As Restated)	<u>\$120,679</u>	<u>\$422,903</u>	<u>\$2,453,293</u>	<u>\$2,996,875</u>

The effect of these changes on the 1999 Statement of Revenues, Expenses and Changes in Retained Earnings was deemed to be immaterial.

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

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and Cash Equivalents." For purposes of the statement of cash flows, the enterprise and internal service funds consider all highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased to be cash equivalents. 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 "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 no later than the end of the current period of designation of depositories.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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**NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)**

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

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

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. Deposits collateralized by an investment pool are classified as Category 3 deposits per GASB Statement No. 3.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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**NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)**

The GASB has established risk categories for deposits and investments as follows:

*Deposits:*

- Category 1 Insured or collateralized with securities held by the County or by its agent in the County's name.
- Category 2 Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.
- Category 3 Uncollateralized or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name.

*Investments:*

- Category 1 Insured or registered, with securities held by the County or its agent in the County's name.
- Category 2 Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.
- Category 3 Uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the County's name.

**A. Deposits**

At year end, the carrying amount of the County's (primary government) deposits was \$29,264,869 and the bank balance was \$32,049,081. Federal depository insurance covered \$500,000 of the bank balance, and all remaining deposits were classified as Category 3. In accordance with Ohio Revised Code, the remaining balance was covered by pooled collateral. Although the State statutory requirement for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

At year end, the carrying amount of Riverside Training Industries' (component unit) deposits was \$357,584 and the bank balance was \$356,326. Federal depository insurance covered \$100,000 of the bank balance, and all the remaining deposits were classified as Category 3.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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

**B. Investments**

The County's (primary government) investments are detailed below and categorized to give an indication of the level of risk assumed as of year end.

<u>Categorized Investments</u>	<u>Category 1</u>	<u>Fair Value</u>
U.S. Government Securities	\$13,901,636	\$13,901,636
<u>Non-Categorized Investments</u>		
STAR Ohio	N/A	6,437,871
Total Investments	<u>\$13,901,636</u>	<u>\$20,339,507</u>

Riverside Training Industries' (component unit) investments are detailed below and categorized to give an indication of the level of risk assumed as of year end.

<u>Categorized Investments</u>	<u>Category 3</u>	<u>Fair Value</u>
Federal Agencies	\$438,331	\$438,331
<u>Non-Categorized Investments</u>		
Mutual Funds	N/A	10,260
Total Investments	<u>\$438,331</u>	<u>\$448,591</u>

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

The classification of cash, cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. Certificates of deposit 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 for the primary government on the combined financial statements and classifications per items A and B of this note are as follows:

	<u>Cash and Cash</u>	<u>Investments</u>
	<u>Equivalents</u>	
Per Combined Balance Sheet	\$21,702,740	\$27,901,636
Certificates of Deposit (with maturities of more than 3 months)	14,000,000	(14,000,000)
Investments:		
STAR Ohio	(6,437,871)	6,437,871
Per GASB Statement No. 3	<u>\$29,264,869</u>	<u>\$20,339,507</u>

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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

**C. Reconciliation of Cash, Cash Equivalents and Investments (Continued)**

A reconciliation between classifications of cash and investments for the component unit on the combined financial statements and classifications per items A and B of this note are as follows:

	Cash and Cash Equivalents	Investments
Per Combined Balance Sheet	\$357,584	\$448,591
Per GASB Statement No. 3	\$357,584	\$448,591

**NOTE 5 - TAXES**

**A. Property Taxes**

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property located in the County and used in business. Real property taxes (other than public utility) collected during 2000 were levied after October 1, 1999 on assessed values as of January 1, 1999, 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 1995. Real property taxes are payable annually or semi-annually. The first payment is due February 14; the remainder payable by July 20.

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

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

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

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

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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**NOTE 5 – TAXES** (Continued)

**A. Property Taxes** (Continued)

The full tax rate to the County for the year ended December 31, 2000, was \$8.83 per \$1,000 of assessed value. The assessed value upon which 2000 tax receipts were based was \$1,816,258,250. This amount constitutes \$1,429,311,180 in real property assessed value, \$96,209,040 in public utility assessed value and \$290,738,030 in tangible personal property assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County's share is .24% (2.4 mills) of assessed value.

**B. Tax Receipts**

Tax receipts for 2000 were as follows:

Real Estate Property Tax	\$7,270,136
Tangible Personal Property Tax	2,133,789
Public Utility Personal Property Tax	741,779
County Sales Tax	9,048,808
Mobile Home Tax	11,528
Cigarette Tax	981
Total Tax Receipts	<u><u>\$19,207,021</u></u>

**C. Other Taxes**

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

**NOTE 6 - RECEIVABLES**

***Fines and Costs Receivable*** - The Miami County Municipal Court has identified \$754,195 in fines and court costs that have been levied as part of the final disposition of court cases but remain uncollected. These fines/costs have been recorded as accounts receivable in the County Court Agency Fund with a corresponding credit due to others since the availability of these funds is indeterminate.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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**NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES**

The composition of interfund balances as of December 31, 2000, is as follows:

**A. Due from/to Other Funds**

<u>Due from/to Other Funds</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$25,614	\$38,691
Special Revenue Funds:		
Motor Vehicle and Gasoline Tax Fund	130,876	1,034
Child Support Enforcement Agency Fund	1,012	123,367
Dog and Kennel Fund	1,677	2,336
Public Assistance Fund	93,841	68,898
Youth Services Subsidy Fund	23,933	1,453
E-911 Emergency Operations Fund	1,262	990
Public Defender Fund	0	237
Super Cleanup Fund	0	31,032
Emergency Management Agency Fund	0	365
Juvenile Detention/Rehabilitation Center Fund	23,103	3,994
Recycle Grant Fund	0	240
Children's Services Board Fund	56,142	722
Legal Research Fund	116	0
Total Special Revenue Funds	<u>331,962</u>	<u>234,668</u>
Enterprise Funds:		
Water Fund	3,547	1,533
Sewer Fund	34,579	0
Transfer Station Fund	767	406
Total Enterprise Funds	<u>38,893</u>	<u>1,939</u>
Agency Fund:		
Auto Registration Fund	0	121,171
Totals	<u>\$396,469</u>	<u>\$396,469</u>

**B. Interfund Loans Receivable/Payable**

<u>Interfund Loans Receivable/Payable</u>	<u>Receivable</u>	<u>Payable</u>
General Fund	\$15,468	\$0
Special Revenue Funds:		
Pre-Trial Services Fund	0	9,026
Enforcement and Education Fund	0	5,299
County Probation Services Fund	0	1,143
Total Special Revenue Funds	<u>0</u>	<u>15,468</u>
Totals	<u>\$15,468</u>	<u>\$15,468</u>

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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

**C. Due from/to Primary Government and Component Unit**

Due to/from Primary Government and Component Unit	Due from	Due to
Special Revenue Fund:		
MRDD Board Fund	\$19,492	\$3,127
Component Unit:		
RT Industries	3,127	19,492
Totals	\$22,619	\$22,619

**NOTE 8 - OPERATING TRANSFERS**

The following balances at December 31, 2000 represent operating transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$132,000	\$1,319,213
Special Revenue Funds:		
Public Assistance Fund	0	149,174
County Agricultural Society Fund	125,000	0
Juvenile Detention/Rehabilitation Center Fund	0	225,000
One-Stop Shop Fund	0	132,000
Total Special Revenue Funds	125,000	506,174
Debt Service Fund:		
General Obligation Debt Fund	294,705	0
Capital Projects Funds:		
Permanent Improvement Fund	779,213	0
Health Care Capital Improvement Fund	0	5,531
Total Capital Projects Funds	779,213	5,531
Internal Service Fund:		
Hospitalization Fund	500,000	0
Total All Funds	\$1,830,918	\$1,830,918

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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**NOTE 9 - FIXED ASSETS**

**A. General Fixed Assets**

A summary of changes in the General Fixed Assets Account Group follows:

Category	Restated December 31,	Additions	Deletions	December 31,
	1999			2000
Land	\$615,307	\$0	\$0	\$615,307
Buildings and Improvements	23,669,406	2,379,820	0	26,049,226
Land Improvements	229,802	0	0	229,802
Machinery and Equipment	14,750,130	1,387,692	(713,797)	15,424,025
Construction in Progress	7,661,043	419,384	0	8,080,427
Totals	<u>\$46,925,688</u>	<u>\$4,186,896</u>	<u>(\$713,797)</u>	<u>\$50,398,787</u>

**B. Proprietary Fund Type Fixed Assets**

A summary of proprietary fund type property, plant, and equipment at December 31, 2000 follows:

	<u>Primary Government</u>	<u>Component Unit</u>
	<u>Proprietary Funds</u>	<u>Riverside Training Industries</u>
Land	\$90,000	\$130,000
Land Improvements	10,616,531	78,205
Buildings, Structures and Improvements	2,479,272	1,638,257
Furniture, Fixtures and Equipment	1,210,358	359,759
Subtotal	14,396,161	2,206,221
Accumulated Depreciation	(3,677,677)	(751,510)
Net Proprietary Fund Fixed Assets	10,718,484	1,454,711
Construction in Progress	119,576	0
Total	<u>\$10,838,060</u>	<u>\$1,454,711</u>

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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**NOTE 10 - DEFINED BENEFIT PENSION PLANS**

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

**A. Public Employees Retirement System (the "PERS of Ohio")**

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

All employees of the County, except teachers at the Mental Retardation and Developmental Disabilities Board, the Miami County Youth Center and the West Central Rehabilitation Center, participate in the PERS of Ohio, a cost-sharing multiple employer defined benefit pension plan. The PERS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Public Employees Retirement System of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the PERS of Ohio. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate is 8.5%. The Retirement Board instituted a temporary employer contribution rate rollback for calendar year 2000. The rate rollback was 20% for state and local government divisions and 6% for law enforcement divisions. The 2000 employer contribution rate for local government employer units was 10.84%, of covered payroll, 6.54% to fund the pension and 4.3% to fund health care. For law enforcement, the employer rate was 15.7%, of covered payroll, 11.4% to fund the pension fund and 4.3% to fund health care. The 1999 and 1998 employer contribution rates were 13.55% for local government employer units and 16.7% for law enforcement divisions. The contribution requirements of plan members and the County are established and may be amended by the Public Employees Retirement Board. The County's contributions to the PERS of Ohio for the years ending December 31, 2000, 1999 and 1998 were \$2,470,678, \$2,850,999 and \$2,553,211, respectively, for employees of the County and \$330,821, \$325,611 and \$423,694, respectively, for law enforcement officers, which were equal to the required contributions for each year.

The PERS of Ohio provides postemployment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is also available. The health care coverage provided by the PERS of Ohio is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the PERS of Ohio is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the PERS of Ohio. The portion of the 2000 employer contribution rate (identified above) that was used to fund health care for the year 2000 was 4.3% of covered payroll which amounted to \$980,066 for employees other than law enforcement and \$90,607 for law enforcement employees.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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

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

The significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the PERS of Ohio’s latest actuarial review performed as of December 31, 1999. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 1999 was 7.75%. An annual increase of 4.75% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from 0.54% to 5.1%. Health care costs were assumed to increase 4.75% annually.

Benefits are advanced-funded on an actuarially determined basis. The number of active contributing participants was 401,339. The actuarial value of the PERS of Ohio net assets available for OPEB at December 31, 1999 is \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12,473.6 million and \$1,668.1 million, respectively.

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

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

The STRS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. The STRS of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to STRS, 275 East Broad Street, Columbus, Ohio 43215-3771 or by calling (614) 227-4090.

The Ohio Revised Code provides statutory authority for County and employee contributions of 14% and 9.3%, respectively. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County’s contributions to the STRS of Ohio for the years ending December 31, 2000, 1999 and 1998 were \$85,824, \$81,218 and \$82,441, respectively, which were equal to the required contributions for each year.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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

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

STRS provides postemployment health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care cost will be absorbed by STRS. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium.

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions equal to 8% of covered payroll to a health care reserve fund. The balance of the Health Care Reserve Fund was \$3.419 billion at June 30, 2000. For the fiscal year ended June 30, 2000, the net health care costs paid by STRS were \$283,137,000. There were 99,011 eligible benefit recipients. The portion of the 2000 employer contribution rate (identified above) that was used to fund health care for fiscal year 2000 was 8% of covered payroll which amounted to \$49,042.

**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, 2000, the County's accumulated, unpaid compensated absences amounted to \$2,199,752, of which \$2,086,052 is recorded in the General Long-Term Obligations Account Group, and \$113,700 is recorded in the enterprise funds.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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**NOTE 12 - NOTES PAYABLE**

The Ohio Revised Code provides that notes, including renewal notes, issued in anticipation of the issuance of general obligation bonds, may be issued and outstanding from time to time up to a maximum period of twenty years from the date of issuance of the original notes (the maximum maturity for notes anticipating general obligation bonds payable from special assessments is five years). Any period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated, and portions of the principal amount of notes outstanding for more than five years must be retired in amounts at least equal to, and payable no later than those principal maturities that would have been required if the bonds had been issued at the expiration of the initial five year period. Bond anticipation notes may be retired at maturity from the proceeds of a 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.

	Balance January 1, 2000	Issued	(Retired)	Balance December 31, 2000
Capital Projects General Obligation Notes:				
4.88% Hobart Building	\$3,000,000	\$3,000,000	(\$3,000,000)	\$3,000,000
4.88% Hobart Building	550,000	550,000	(550,000)	550,000
4.88% Juvenile Detention Center Additio	1,100,000	1,100,000	(1,100,000)	1,100,000
4.88% Building Improvements	800,000	800,000	(800,000)	800,000
Total Capital Projects General Obligation Notes:	5,450,000	5,450,000	(5,450,000)	5,450,000
Enterprise General Obligation Notes:				
4.88% Monnin Sewer	270,000	270,000	(270,000)	270,000
4.88% Kessler Sewer	39,000	39,000	(39,000)	39,000
4.88% County Road 25	101,000	101,000	(101,000)	101,000
4.88% Water Line Improvement	0	850,000	0	850,000
Total Enterprise General Obligation Notes:	410,000	1,260,000	(410,000)	1,260,000
Total Notes Payable	<u>\$5,860,000</u>	<u>\$6,710,000</u>	<u>(\$5,860,000)</u>	<u>\$6,710,000</u>

**NOTE 13 - CONTRIBUTED CAPITAL**

During the year, contributed capital in the enterprise funds did not change. The balances at December 31, 2000 are as follows:

	Water	Sewer	Transfer Station	Total
Balance at 12/31/00	<u>\$1,926,775</u>	<u>\$2,380,304</u>	<u>\$2,005</u>	<u>\$4,309,084</u>

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

**NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS**

Details of the changes in the bonds and other long-term obligations of the County for the year ended December 31, 2000 are indicated below:

	December 31, 1999	Issued (Retired)	December 31, 2000
<b>Enterprise Funds:</b>			
1997 General Obligation Bonds:			
4.20 - 4.88% Camp Troy Water Bonds	\$683,621	(\$25,401)	\$658,220
4.20 - 4.88% Shenandoah Sewer Bonds	46,115	(1,714)	44,401
4.20 - 4.88% Evanston Sewer Bonds	493,962	(18,354)	475,608
4.20 - 4.88% Deercliff Sewer Bonds	458,060	(17,020)	441,040
4.20 - 4.88% Camp Troy Sewer Bonds	1,413,242	(52,511)	1,360,731
4.20 - 4.88% Solid Waste Bonds	1,225,000	(90,000)	1,135,000
4.20 - 4.88% Ash Pit Bonds	320,000	(25,000)	295,000
4.20 - 4.88% Transfer Station Improvement Bond	475,000	(20,000)	455,000
Total Enterprise General Obligation Bonds	5,115,000	(250,000)	4,865,000
Ohio Public Works Commission Loan:			
0.00% Shenandoah Sewer Replacement	294,000	(19,600)	274,400
Total Enterprise Funds Long-Term Obligations	<u>\$5,409,000</u>	<u>(\$269,600)</u>	<u>\$5,139,400</u>
<b>General Long-Term Debt:</b>			
1997 General Obligation Bonds:			
4.20 - 4.88% Human Service Building Bonds	720,000	(90,000)	630,000
4.20 - 4.88% Human Service Improvement Bonds	235,000	(30,000)	205,000
4.20 - 4.88% Juvenile Detention Center Bonds	1,960,000	(145,000)	1,815,000
Total General Obligation Bonds	2,915,000	(265,000)	2,650,000
Superfund Site Liability	1,334,361	(384,859)	949,502
<b>Other Long-Term Obligations:</b>			
Capital Lease Payable	0	114,045	
		(30,045)	84,000
Compensated Absences	1,934,345	151,707	2,086,052
Total General Long-Term Debt and Other Long-Term Obligations	<u>\$6,183,706</u>	<u>(\$414,152)</u>	<u>\$5,769,554</u>

**A. Principal and Interest Requirements**

A summary of the County's future debt service requirements including principal and interest at December 31, 2000 follows:

Years	General Obligation Bonds		OPWC Loan	
	Principal	Interest	Principal	Interest
2001	\$525,000	\$349,602	\$19,600	\$0
2002	550,000	327,553	19,600	0
2003	565,000	304,453	19,600	0
2004	580,000	280,157	19,600	0
2005	600,000	254,638	19,600	0
2006-2010	3,025,000	861,374	98,000	0
2011-2015	1,125,000	326,288	78,400	0
2016-2017	545,000	43,312	0	0
Totals	<u>\$7,515,000</u>	<u>\$2,747,377</u>	<u>\$274,400</u>	<u>\$0</u>

*MIAMI COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*DECEMBER 31, 2000*

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**NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)**

**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 \$5,820,000 at December 31, 2000 are not included in the County's outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

**C. Conduit Debt**

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

As of December 31, 2000, there were twenty-three series of Industrial Revenue Bonds and one series of Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the twenty-three series of Industrial Revenue Bonds issued prior to January 1, 1996 could not be determined; however, their original issue amounts totaled \$25,499,000. The aggregate principal amount payable for the Hospital Revenue Bonds, issued July 1, 1996, was \$60,415,000 at year end.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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**NOTE 15 - CAPITAL LEASE COMMITMENT**

The County is obligated under one lease accounted for as a capital lease. The cost of the leased asset (self-propelled road widener/berm machine) is accounted for in the General Fixed Assets Account Group. The related liability is recorded in the General Long-Term Obligations Account Group. The original cost of the asset under capital lease is \$114,045.

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, 2000.

Year Ending December 31,	GLTOAG
2001	\$23,965
2002	23,965
2003	23,965
2004	23,965
Minimum Lease Payments	95,860
Less: Amount representing interest at the County's incremental borrowing rate of interest	(11,860)
Present value of minimum lease payments	<u>\$84,000</u>

**NOTE 16 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**

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

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

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

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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**NOTE 16 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**  
(Continued)

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

*North and South Landfills*

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

*Ash Disposal Pit and Ash Pile*

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

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

*Liquid Disposal Area and Ground Water*

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

The total cost of the construction to close the landfill was \$2,246,000. Operation, maintenance and site monitoring costs through the year 2015 are estimated to be \$949,502. 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 \$180,418 in revenues in 2000 leaving the fund balance in the Super Cleanup Fund at \$326,548. It is estimated that the revenue derived from the sales tax will be sufficient to cover the closure and postclosure care costs identified above.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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**NOTE 17 - RELATED PARTY TRANSACTIONS**

During 2000, 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 \$344,412 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 \$416,381.

**NOTE 18 - CONTINGENCIES**

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

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

**NOTE 19 - RISK MANAGEMENT**

**A. Insurance**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. In the mid 1980's liability insurance covering general, law and public officials, liability became either unobtainable or unaffordable. On May 12, 1987, the County Risk Sharing Authority (CORSA) was established under section 2744.081 of the Ohio Revised Code. CORSA was established with nine members and today the County is one of forty one members of the CORSA.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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**NOTE 19 - RISK MANAGEMENT (Continued)**

**A. Insurance** (Continued)

The County has contracted with CORSA for the following insurance coverages:

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

The County maintains general, automobile, law enforcement and public officials liability coverage in the amount of \$6,000,000 for each occurrence with a \$2,500 deductible. Blanket building and personal property insurance is in the amount of \$88,461,770.

Workers' compensation coverage is maintained by paying premiums to the State Bureau of Workers' Compensation. The premium is calculated based upon accident history and administrative costs.

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 ACMG, Administrators 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 \$900,000 per individual per lifetime.

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 \$3,239,803. The claims liability of \$350,298 reported in the Hospitalization Fund at December 31, 2000 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.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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**NOTE 19 - RISK MANAGEMENT (Continued)**

**B. Self Insurance (Continued)**

Changes in the Hospitalization Fund's claims liability amount in fiscal years 1999 and 2000 were as follows:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
1999	\$288,648	\$3,021,814	(\$3,020,036)	\$290,426
2000	290,426	3,417,933	(3,358,061)	350,298

**NOTE 20 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS**

The County maintains three enterprise funds which provide water, sewer, and transfer services. Financial information for the three enterprise funds is summarized below:

	Water	Sewer	Transfer Station	Total
Operating Revenues	\$674,490	\$1,266,306	\$4,464,696	\$6,405,492
Depreciation	95,670	162,710	131,409	389,789
Operating Income (Loss)	47,125	(54,927)	(147,060)	(154,862)
Net Loss	(12,406)	(238,248)	(218,977)	(469,631)
Property, Plant and Equipment:				
Additions	113,303	0	108,840	222,143
Deletions	0	(31,675)	(112,597)	(144,272)
Assets	3,679,328	5,674,385	4,431,418	13,785,131
Net Working Capital	354,827	16,451	589,774	961,052
Bonds, Notes and Loans Payable	1,508,220	3,006,180	1,885,000	6,399,400
Total Equity	2,035,048	2,564,959	2,236,321	6,836,328

**NOTE 21 - CONSTRUCTION COMMITMENTS**

As of December 31, 2000, the County had the following construction commitments outstanding:

Project	Remaining Construction Commitment	Expected Date of Completion
Miami County Incarceration Facility	\$123,306	3/1/2001
Brandt Waterline	109,968	8/1/2001

*COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP  
STATEMENTS AND SCHEDULES*

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*THE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE THE GENERAL FUND, SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, CAPITAL PROJECTS FUNDS, ENTERPRISE FUNDS, INTERNAL SERVICE FUNDS, FIDUCIARY FUNDS AND THE GENERAL FIXED ASSETS ACCOUNT GROUP.*

***GENERAL FUND***

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The General Fund is used to account for government resources which are not accounted for in any other fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Ohio.

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>GENERAL FUND</b>			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$10,144,028	\$10,625,934	\$481,906
Intergovernmental Revenues	2,375,700	2,613,672	237,972
Charges for Services	3,140,520	3,773,393	632,873
Licenses and Permits	434,560	398,743	(35,817)
Investment Earnings	2,350,000	2,525,712	175,712
Fines and Forfeitures	1,061,000	1,237,525	176,525
All Other Revenues	197,371	435,228	237,857
Total Revenues	19,703,179	21,610,207	1,907,028
<u>Expenditures:</u>			
<u>Public Safety:</u>			
<u>Sheriff:</u>			
Personal Services	5,556,549	4,870,874	685,675
Contractual Services	966,720	873,996	92,724
Materials and Supplies	1,117,939	1,021,687	96,252
Other Expenditures	2,050	932	1,118
Capital Outlay	257,013	240,922	16,091
Total Sheriff	7,900,271	7,008,411	891,860
<u>Coroner:</u>			
Personal Services	38,789	37,678	1,111
Contractual Services	89,183	87,011	2,172
Materials and Supplies	828	712	116
Total Coroner	128,800	125,401	3,399
<u>Adult Probation:</u>			
Personal Services	94,961	57,755	37,206
Travel and Transportation	400	400	0
Contractual Services	47,616	16,127	31,489
Materials and Supplies	5,137	2,374	2,763
Capital Outlay	13,985	0	13,985
Total Adult Probation	162,099	76,656	85,443

(Continued)

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>GENERAL FUND</b>			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Juvenile Probation:			
Personal Services	276,057	250,749	25,308
Travel and Transportation	7,984	5,634	2,350
Contractual Services	304,822	284,267	20,555
Materials and Supplies	1,874	1,155	719
Total Juvenile Probation	590,737	541,805	48,932
Emergency Management:			
Personal Services	25,181	24,185	996
Travel and Transportation	400	61	339
Contractual Services	4,140	3,595	545
Materials and Supplies	5,784	2,000	3,784
Other Expenditures	3,882	0	3,882
Capital Outlay	5,250	0	5,250
Total Emergency Management	44,637	29,841	14,796
Building Regulation:			
Personal Services	359,003	345,111	13,892
Travel and Transportation	800	0	800
Contractual Services	55,100	48,646	6,454
Materials and Supplies	16,250	10,626	5,624
Other Expenditures	2,000	185	1,815
Capital Outlay	76,113	64,250	11,863
Total Building Regulation	509,266	468,818	40,448
Total Public Safety	9,335,810	8,250,932	1,084,878
Health:			
Vital Statistics:			
Contractual Services	2,100	2,002	98
Total Vital Statistics	2,100	2,002	98
Children with Medical Handicaps:			
Contractual Services	216,048	159,081	56,967
Total Children with Medical Handicaps	216,048	159,081	56,967

(Continued)

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>GENERAL FUND</b>			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>TB Patients:</b>			
Contractual Services	5,810	3,928	1,882
Materials and Supplies	2,830	1,286	1,544
Total TB Patients	8,640	5,214	3,426
Total Health	226,788	166,297	60,491
<b>Human Services:</b>			
<b>County Home:</b>			
Materials and Supplies	6,935	4,767	2,168
Other Expenditures	65	61	4
Total County Home	7,000	4,828	2,172
<b>Children's Services:</b>			
Contractual Services	1,108,546	1,108,546	0
Total Children's Services	1,108,546	1,108,546	0
<b>Soldiers' Relief:</b>			
Personal Services	152,389	147,385	5,004
Travel and Transportation	7,590	6,825	765
Contractual Services	198,153	187,077	11,076
Materials and Supplies	4,447	4,090	357
Total Soldiers' Relief	362,579	345,377	17,202
<b>Veterans' Services:</b>			
Contractual Services	21,063	18,028	3,035
Materials and Supplies	11,212	11,029	183
Capital Outlay	137	135	2
Total Veterans' Services	32,412	29,192	3,220
<b>Public Assistance:</b>			
Contractual Services	209,853	208,322	1,531
Total Public Assistance	209,853	208,322	1,531
Total Human Services	1,720,390	1,696,265	24,125
<b>Conservation and Recreation:</b>			
<b>Recycle:</b>			
Contractual Services	14,150	14,150	0
Other Expenditures	11,320	11,320	0
Total Recycle	25,470	25,470	0

(Continued)

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	GENERAL FUND		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Agriculture:			
Contractual Services	395,657	393,941	1,716
Total Agriculture	395,657	393,941	1,716
Total Conservation and Recreation	421,127	419,411	1,716
General Government:			
Commissioners:			
Personal Services	490,211	457,531	32,680
Travel and Transportation	12,675	11,041	1,634
Contractual Services	124,226	113,788	10,438
Materials and Supplies	5,256	3,684	1,572
Total Commissioners	632,368	586,044	46,324
Auditor:			
Personal Services	460,971	435,668	25,303
Travel and Transportation	2,250	1,188	1,062
Contractual Services	119,467	114,001	5,466
Materials and Supplies	28,500	26,576	1,924
Other Expenditures	400	248	152
Total Auditor	611,588	577,681	33,907
Treasurer:			
Personal Services	131,936	121,033	10,903
Travel and Transportation	1,200	1,122	78
Contractual Services	45,769	29,202	16,567
Materials and Supplies	10,000	8,202	1,798
Total Treasurer	188,905	159,559	29,346
Prosecutor:			
Personal Services	744,683	563,055	181,628
Travel and Transportation	15,321	9,183	6,138
Contractual Services	150,291	136,078	14,213
Materials and Supplies	3,049	2,964	85
Capital Outlay	1,500	1,500	0
Total Prosecutor	914,844	712,780	202,064

(Continued)

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>GENERAL FUND</b>			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Planning:</b>			
Personal Services	101,092	88,357	12,735
Travel and Transportation	5,220	2,571	2,649
Contractual Services	140,360	138,172	2,188
Materials and Supplies	2,418	2,188	230
Other Expenditures	350	175	175
Capital Outlay	4,000	0	4,000
Total Planning	253,440	231,463	21,977
<b>Data Processing:</b>			
Personal Services	87,241	69,942	17,299
Travel and Transportation	100	0	100
Contractual Services	73,530	66,971	6,559
Materials and Supplies	54,626	52,048	2,578
Capital Outlay	19,242	16,958	2,284
Total Data Processing	234,739	205,919	28,820
<b>Purchasing:</b>			
Personal Services	26,950	26,162	788
Contractual Services	140,730	137,117	3,613
Materials and Supplies	97,573	76,703	20,870
Capital Outlay	69,608	63,985	5,623
Total Purchasing	334,861	303,967	30,894
<b>Poll Workers:</b>			
Personal Services	78,000	61,333	16,667
Total Poll Workers	78,000	61,333	16,667
<b>Elections:</b>			
Personal Services	144,253	133,289	10,964
Travel and Transportation	6,346	4,706	1,640
Contractual Services	54,931	49,081	5,850
Materials and Supplies	76,274	73,924	2,350
Other Expenditures	50	50	0
Total Elections	281,854	261,050	20,804

(Continued)

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>GENERAL FUND</b>			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Recorder:</b>			
Personal Services	210,532	203,350	7,182
Travel and Transportation	800	413	387
Contractual Services	2,118	1,694	424
Materials and Supplies	6,956	6,345	611
Other Expenditures	44	44	0
Total Recorder	220,450	211,846	8,604
<b>Microfilm:</b>			
Personal Services	33,195	31,244	1,951
Contractual Services	13,270	12,267	1,003
Materials and Supplies	9,750	9,513	237
Total Microfilm	56,215	53,024	3,191
<b>Copiers:</b>			
Contractual Services	177,153	134,090	43,063
Materials and Supplies	25,000	17,702	7,298
Total Copiers	202,153	151,792	50,361
<b>Zoning:</b>			
Personal Services	139,887	129,484	10,403
Travel and Transportation	1,000	435	565
Contractual Services	13,782	8,731	5,051
Materials and Supplies	3,477	2,140	1,337
Other Expenditures	750	100	650
Total Zoning	158,896	140,890	18,006
<b>Maintenance and Operations:</b>			
Personal Services	438,688	377,337	61,351
Travel and Transportation	1,000	924	76
Contractual Services	1,023,672	872,788	150,884
Materials and Supplies	141,521	110,983	30,538
Capital Outlay	9,715	7,414	2,301
Total Maintenance and Operations	1,614,596	1,369,446	245,150

(Continued)

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>GENERAL FUND</b>			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Safety and Risk Management:</b>			
Personal Services	24,791	22,334	2,457
Travel and Transportation	2,468	1,571	897
Contractual Services	3,233	2,197	1,036
Materials and Supplies	3,312	1,212	2,100
Capital Outlay	5,575	1,575	4,000
Total Safety and Risk Management	39,379	28,889	10,490
<b>Facility Management:</b>			
Contractual Services	1,664	1,664	0
Total Facility Management	1,664	1,664	0
<b>Contingencies:</b>			
Contractual Services	5,253	0	5,253
Total Contingencies	5,253	0	5,253
<b>Administration:</b>			
Personal Services	10,673	0	10,673
Travel and Transportation	2,500	0	2,500
Contractual Services	362,451	351,749	10,702
Materials and Supplies	100	0	100
Other Expenditures	35,700	25,728	9,972
Total Administration	411,424	377,477	33,947
<b>Bureau of Inspection:</b>			
Contractual Services	42,100	42,089	11
Total Bureau of Inspection	42,100	42,089	11
<b>Law Library:</b>			
Personal Services	59,564	59,423	141
Total Law Library	59,564	59,423	141
<b>Court of Appeals:</b>			
Contractual Services	21,632	21,632	0
Total Court of Appeals	21,632	21,632	0
<b>Common Pleas Court:</b>			
Personal Services	383,224	355,867	27,357
Travel and Transportation	5,367	1,945	3,422
Contractual Services	208,302	82,511	125,791
Materials and Supplies	13,903	4,776	9,127
Capital Outlay	8,968	7,389	1,579
Total Common Pleas Court	619,764	452,488	167,276

(Continued)

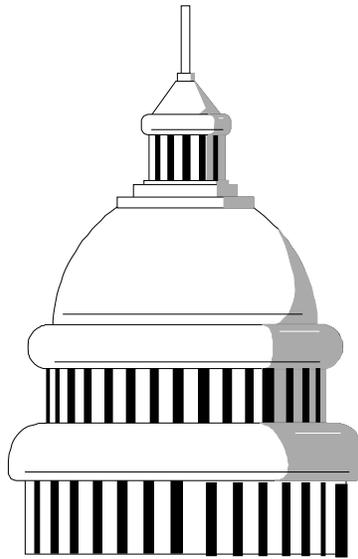
**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>GENERAL FUND</b>		Variance:
	<u>Revised Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>Probate Court:</b>			
Personal Services	153,990	146,879	7,111
Travel and Transportation	1,728	452	1,276
Contractual Services	14,743	12,198	2,545
Materials and Supplies	<u>6,750</u>	<u>5,479</u>	<u>1,271</u>
<b>Total Probate Court</b>	<b>177,211</b>	<b>165,008</b>	<b>12,203</b>
<b>Municipal Court:</b>			
Personal Services	1,677,941	1,496,659	181,282
Travel and Transportation	9,759	3,347	6,412
Contractual Services	428,384	295,228	133,156
Materials and Supplies	164,765	141,860	22,905
Other Expenditures	905	240	665
Capital Outlay	<u>39,643</u>	<u>25,414</u>	<u>14,229</u>
<b>Total Municipal Court</b>	<b>2,321,397</b>	<b>1,962,748</b>	<b>358,649</b>
<b>Jury Commission:</b>			
Personal Services	36,255	35,304	951
Materials and Supplies	<u>2,590</u>	<u>1,638</u>	<u>952</u>
<b>Total Jury Commission</b>	<b>38,845</b>	<b>36,942</b>	<b>1,903</b>
<b>Juvenile Court:</b>			
Personal Services	402,375	364,760	37,615
Travel and Transportation	2,500	1,117	1,383
Contractual Services	460,634	433,506	27,128
Materials and Supplies	12,481	10,936	1,545
Other Expenditures	<u>4,661</u>	<u>4,261</u>	<u>400</u>
<b>Total Juvenile Court</b>	<b>882,651</b>	<b>814,580</b>	<b>68,071</b>
<b>Municipal Court Prosecutor:</b>			
Personal Services	66,332	59,936	6,396
Travel and Transportation	600	0	600
Contractual Services	<u>69,250</u>	<u>60,320</u>	<u>8,930</u>
<b>Total Municipal Court Prosecutor</b>	<b>136,182</b>	<b>120,256</b>	<b>15,926</b>
<b>Clerk of Courts:</b>			
Personal Services	254,817	246,553	8,264
Travel and Transportation	1,000	193	807
Contractual Services	14,586	7,919	6,667
Materials and Supplies	10,000	4,836	5,164
Other Expenditures	<u>250</u>	<u>250</u>	<u>0</u>
<b>Total Clerk of Courts</b>	<b>280,653</b>	<b>259,751</b>	<b>20,902</b>

(Continued)

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>GENERAL FUND</b>			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Public Defender:			
Contractual Services	124,022	124,022	0
Total Public Defender	124,022	124,022	0
Engineer:			
Personal Services	201,075	200,381	694
Contractual Services	4,878	4,211	667
Materials and Supplies	3,230	3,134	96
Total Engineer	209,183	207,726	1,457
Total General Government	11,153,833	9,701,489	1,452,344
Total Expenditures	22,857,948	20,234,394	2,623,554
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,154,769)	1,375,813	4,530,582
<u>Other Financing Sources (Uses):</u>			
Proceeds from the Sale of Fixed Assets	0	5,923	5,923
Operating Transfers In	0	132,000	132,000
Operating Transfers Out	(1,319,213)	(1,319,213)	0
Total Other Financing Sources (Uses)	(1,319,213)	(1,181,290)	137,923
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,473,982)	194,523	4,668,505
Fund Balance at Beginning of Year	13,117,875	13,117,875	0
Prior Year Encumbrances	965,985	965,985	0
Fund Balance at End of Year	\$9,609,878	\$14,278,383	\$4,668,505



MIAMI COUNTY, OHIO

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.

**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.

**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.

**Public Assistance Fund**

This fund is for the deposit of all monies received from the state government for the purposes of Chapters 5107 and 5113 of the Ohio Revised Code.

**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.

(Continued)

**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.

**Pre-Trial Services Fund**

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

**County Conservancy Fund**

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

**Community Based Corrections Act Grant Fund**

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

**Mental Retardation and Developmental Disabilities (MRDD) Board Fund**

This fund is used to account for funds obtained from voted levy, lunch receipts, grants and donations and is used for the Riverside School.

**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

(Continued)

**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.

**Day Reporting Program Fund**

This fund is to account for state funds and its purpose is to expand the alternatives to the courts for the supervision and rehabilitation of certain felony offenders.

**Urban Mass Transportation Fund**

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

**Community Development Block Grant Fund**

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

**Children's Services Board Fund**

This fund is to account for the County's portion of the proceeds from agricultural sales for the care and treatment of children who do not receive the proper care at home.

**Legal Research Fund**

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

(Continued)

**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.

**Drug Law Enforcement Fund**

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

**County Recorder Equipment Fund**

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

**Court Computerization Fund**

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

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

To account for the grant funds received to provide local law enforcement with monies for certified DARE officers to teach in local schools the approved DARE curriculum.

**Abuse and Neglect Prevention Fund**

To account for implementation of a Family Support Program to reduce child abuse and neglect. Eligible families will be provided with an in-home family coach who will provide cooking and cleaning instructions, model and teach parenting skills and assist with medical and well-child appointments.

**Dispute Resolution Fund**

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

**COPS More '96 Fund**

To account for the grant funds received to purchase a Live Scan Fingerprinting System.

**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.

**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2000**

	Motor Vehicle and Gasoline Tax Fund	Child Support Enforcement Agency Fund	Dog and Kennel Fund	Public Assistance Fund	Shelter/ Domestic Violence Fund
<u>Assets:</u>					
Cash and Cash Equivalents	\$957,290	\$634,864	\$150,051	\$439,913	\$51,612
Investments	979,406	643,007	0	445,557	0
Receivables (net of allowances for doubtful accounts):					
Taxes	602,288	0	0	0	0
Accounts	16,165	28,219	500	0	832
Interest	3,480	0	0	0	0
Due from Other Funds	130,876	1,012	1,677	93,841	0
Due from Component Unit	0	0	0	0	0
Intergovernmental Receivables	150,859	0	2,013	0	0
Inventory of Supplies at Cost	168,895	0	0	0	0
Prepaid Items	910	0	0	300	0
Total Assets	<u>\$3,010,169</u>	<u>\$1,307,102</u>	<u>\$154,241</u>	<u>\$979,611</u>	<u>\$52,444</u>
<u>Liabilities and Fund Equity:</u>					
<u>Liabilities:</u>					
Accounts Payable	\$180,620	\$1,963	\$8,417	\$169,148	\$17,842
Accrued Wages and Benefits	49,586	12,357	3,747	30,241	3,456
Due to Other Funds	1,034	123,367	2,336	68,898	0
Due to Component Unit	0	0	0	0	0
Intergovernmental Payables	0	0	1,782	25,447	0
Interfund Loan Payables	0	0	0	0	0
Deferred Revenue	602,288	0	0	0	0
Total Liabilities	<u>833,528</u>	<u>137,687</u>	<u>16,282</u>	<u>293,734</u>	<u>21,298</u>
<u>Fund Equity:</u>					
<u>Fund Balance:</u>					
Reserved for Encumbrances	172,220	4,625	4,004	143,671	762
Reserved for Supplies Inventory	168,895	0	0	0	0
Reserved for Prepaid Items	910	0	0	300	0
Unreserved	1,834,616	1,164,790	133,955	541,906	30,384
Total Fund Equity	<u>2,176,641</u>	<u>1,169,415</u>	<u>137,959</u>	<u>685,877</u>	<u>31,146</u>
Total Liabilities and Fund Equity	<u>\$3,010,169</u>	<u>\$1,307,102</u>	<u>\$154,241</u>	<u>\$979,611</u>	<u>\$52,444</u>

**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2000**

Youth Services Subsidy Fund	E-911 Emergency Operations Fund	Public Defender Fund	Delinquent Tax Collection Fund	Real Estate Appraisal Fund	Pre-Trial Services Fund	County Conservancy Fund
\$266,307	\$744,460	\$216,403	\$88,141	\$439,336	\$54,069	\$27,725
269,723	754,010	0	0	444,973	0	0
0	297,727	0	0	0	0	50,498
59	475	0	0	0	0	0
0	0	0	0	0	0	0
23,933	1,262	0	0	0	0	0
0	0	0	0	0	0	0
64,717	1,148	39,123	0	0	0	0
0	0	0	0	0	0	0
0	29,909	579	0	0	0	0
<u>\$624,739</u>	<u>\$1,828,991</u>	<u>\$256,105</u>	<u>\$88,141</u>	<u>\$884,309</u>	<u>\$54,069</u>	<u>\$78,223</u>
\$10,158	\$15,958	\$145	\$288	\$99,704	\$102	\$0
14,134	25,360	7,455	1,726	8,796	2,714	0
1,453	990	237	0	0	0	0
0	0	0	0	0	0	0
98	1,494	0	0	0	0	0
0	0	0	0	0	9,026	0
0	0	0	0	0	0	50,498
<u>25,843</u>	<u>43,802</u>	<u>7,837</u>	<u>2,014</u>	<u>108,500</u>	<u>11,842</u>	<u>50,498</u>
39,656	38,259	3,403	2,400	387,313	102	0
0	0	0	0	0	0	0
0	29,909	579	0	0	0	0
<u>559,240</u>	<u>1,717,021</u>	<u>244,286</u>	<u>83,727</u>	<u>388,496</u>	<u>42,125</u>	<u>27,725</u>
<u>598,896</u>	<u>1,785,189</u>	<u>248,268</u>	<u>86,127</u>	<u>775,809</u>	<u>42,227</u>	<u>27,725</u>
<u>\$624,739</u>	<u>\$1,828,991</u>	<u>\$256,105</u>	<u>\$88,141</u>	<u>\$884,309</u>	<u>\$54,069</u>	<u>\$78,223</u>

(Continued)

**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2000**

	Community Based Corrections Act Grant Fund	MRDD Board Fund	Super Cleanup Fund	Emergency Management Agency Fund	County Agricultural Society Fund
<b>Assets:</b>					
Cash and Cash Equivalents	\$8,238	\$3,139,919	\$327,807	\$30,861	\$125,000
Investments	0	3,212,458	0	0	0
Receivables (net of allowances for doubtful accounts):					
Taxes	0	7,212,532	29,773	0	0
Accounts	0	1,238	0	0	0
Interest	0	849	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Component Unit	0	19,492	0	0	0
Intergovernmental Receivables	0	65,124	0	5,348	0
Inventory of Supplies at Cost	0	0	0	0	0
Prepaid Items	0	19,580	0	0	0
Total Assets	<u>\$8,238</u>	<u>\$13,671,192</u>	<u>\$357,580</u>	<u>\$36,209</u>	<u>\$125,000</u>
<b>Liabilities and Fund Equity:</b>					
<b>Liabilities:</b>					
Accounts Payable	\$0	\$77,893	\$0	\$336	\$0
Accrued Wages and Benefits	1,587	122,830	0	0	0
Due to Other Funds	0	0	31,032	365	0
Due to Component Unit	0	3,127	0	0	0
Intergovernmental Payables	0	1,411	0	0	0
Interfund Loan Payables	0	0	0	0	0
Deferred Revenue	0	7,212,532	0	0	0
Total Liabilities	<u>1,587</u>	<u>7,417,793</u>	<u>31,032</u>	<u>701</u>	<u>0</u>
<b>Fund Equity:</b>					
<b>Fund Balance:</b>					
Reserved for Encumbrances	4,738	549,337	9,714	14	0
Reserved for Supplies Inventory	0	0	0	0	0
Reserved for Prepaid Items	0	19,580	0	0	0
Unreserved	1,913	5,684,482	316,834	35,494	125,000
Total Fund Equity	<u>6,651</u>	<u>6,253,399</u>	<u>326,548</u>	<u>35,508</u>	<u>125,000</u>
Total Liabilities and Fund Equity	<u>\$8,238</u>	<u>\$13,671,192</u>	<u>\$357,580</u>	<u>\$36,209</u>	<u>\$125,000</u>

**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2000**

Enforcement and Education Fund	Juvenile Detention/ Rehabilitation Center Fund	County Probation Services Fund	Recycle Grant Fund	Urban Mass Transportation Fund	Community Development Block Grant Fund	Children's Services Board Fund
\$42,729	\$611,341	\$441,679	\$6,274	\$7,630	\$132,249	\$365,490
0	619,184	0	0	0	0	370,179
0	0	0	0	0	0	0
173	343	0	0	0	0	14,869
0	0	0	0	0	0	0
0	23,103	0	0	0	0	56,142
0	0	0	0	0	0	0
0	298,520	0	0	0	0	128,051
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$42,902</u>	<u>\$1,552,491</u>	<u>\$441,679</u>	<u>\$6,274</u>	<u>\$7,630</u>	<u>\$132,249</u>	<u>\$934,731</u>
\$7,519	\$69,548	\$14,081	\$0	\$0	\$73,254	\$202,534
0	49,395	3,119	675	0	0	26,350
0	3,994	0	240	0	0	722
0	0	0	0	0	0	0
0	289	0	0	0	0	35,384
5,299	0	1,143	0	0	0	0
0	0	0	0	0	0	0
<u>12,818</u>	<u>123,226</u>	<u>18,343</u>	<u>915</u>	<u>0</u>	<u>73,254</u>	<u>264,990</u>
8,177	148,361	5,057	551	0	93,630	128,503
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>21,907</u>	<u>1,280,904</u>	<u>418,279</u>	<u>4,808</u>	<u>7,630</u>	<u>(34,635)</u>	<u>541,238</u>
<u>30,084</u>	<u>1,429,265</u>	<u>423,336</u>	<u>5,359</u>	<u>7,630</u>	<u>58,995</u>	<u>669,741</u>
<u>\$42,902</u>	<u>\$1,552,491</u>	<u>\$441,679</u>	<u>\$6,274</u>	<u>\$7,630</u>	<u>\$132,249</u>	<u>\$934,731</u>

(Continued)

**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2000**

	Legal Research Fund	One-Stop Shop Fund	Drug Law Enforcement Fund	County Recorder Equipment Fund	Court Computerization Fund
<u>Assets:</u>					
Cash and Cash Equivalents	\$18,148	\$329,179	\$27,122	\$75,515	\$267,772
Investments	0	333,400	0	0	271,207
Receivables (net of allowances for doubtful accounts):					
Taxes	0	0	0	0	0
Accounts	461	20,974	320	166	20,042
Interest	0	0	0	0	0
Due from Other Funds	116	0	0	0	0
Due from Component Unit	0	0	0	0	0
Intergovernmental Receivables	0	0	0	0	0
Inventory of Supplies at Cost	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	<u>\$18,725</u>	<u>\$683,553</u>	<u>\$27,442</u>	<u>\$75,681</u>	<u>\$559,021</u>
<u>Liabilities and Fund Equity:</u>					
<u>Liabilities:</u>					
Accounts Payable	\$300	\$1,103	\$0	\$2,005	\$16,158
Accrued Wages and Benefits	0	4,308	0	0	2,174
Due to Other Funds	0	0	0	0	0
Due to Component Unit	0	0	0	0	0
Intergovernmental Payables	0	181	0	0	0
Interfund Loan Payables	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Total Liabilities	<u>300</u>	<u>5,592</u>	<u>0</u>	<u>2,005</u>	<u>18,332</u>
<u>Fund Equity:</u>					
<u>Fund Balance:</u>					
Reserved for Encumbrances	0	1,823	0	10	30,219
Reserved for Supplies Inventory	0	0	0	0	0
Reserved for Prepaid Items	0	0	0	0	0
Unreserved	18,425	676,138	27,442	73,666	510,470
Total Fund Equity	<u>18,425</u>	<u>677,961</u>	<u>27,442</u>	<u>73,676</u>	<u>540,689</u>
Total Liabilities and Fund Equity	<u>\$18,725</u>	<u>\$683,553</u>	<u>\$27,442</u>	<u>\$75,681</u>	<u>\$559,021</u>

**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2000**

D.A.R.E. Fund	Abuse and Neglect Prevention Fund	Dispute Resolution Fund	COPS More '96 Fund	Commissary Fund	Court Security Grant	Totals
\$231	\$2,614	\$101,770	\$7,552	\$24,639	\$26,000	\$10,189,930
0	0	0	0	0	0	8,343,104
0	0	0	0	0	0	8,192,818
0	0	6,936	0	2,348	0	114,120
0	0	0	0	0	0	4,329
0	0	0	0	0	0	331,962
0	0	0	0	0	0	19,492
0	0	0	0	0	0	754,903
0	0	0	0	0	0	168,895
0	0	0	0	0	0	51,278
<u>\$231</u>	<u>\$2,614</u>	<u>\$108,706</u>	<u>\$7,552</u>	<u>\$26,987</u>	<u>\$26,000</u>	<u>\$28,170,831</u>
\$0	\$77	\$0	\$0	\$5,646	\$0	\$974,799
0	439	2,939	0	0	0	373,388
0	0	0	0	0	0	234,668
0	0	0	0	0	0	3,127
0	0	0	0	356	0	66,442
0	0	0	0	0	0	15,468
0	0	0	0	0	0	7,865,318
<u>0</u>	<u>516</u>	<u>2,939</u>	<u>0</u>	<u>6,002</u>	<u>0</u>	<u>9,533,210</u>
0	1,230	0	0	13,032	0	1,790,811
0	0	0	0	0	0	168,895
0	0	0	0	0	0	51,278
<u>231</u>	<u>868</u>	<u>105,767</u>	<u>7,552</u>	<u>7,953</u>	<u>26,000</u>	<u>16,626,637</u>
<u>231</u>	<u>2,098</u>	<u>105,767</u>	<u>7,552</u>	<u>20,985</u>	<u>26,000</u>	<u>18,637,621</u>
<u>\$231</u>	<u>\$2,614</u>	<u>\$108,706</u>	<u>\$7,552</u>	<u>\$26,987</u>	<u>\$26,000</u>	<u>\$28,170,831</u>

**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Motor Vehicle and Gasoline Tax Fund	Child Support Enforcement Agency Fund	Dog and Kennel Fund	Public Assistance Fund	Shelter/ Domestic Violence Fund
<b>Revenues:</b>					
Taxes	\$578,588	\$0	\$0	\$0	\$0
Intergovernmental Revenues	3,969,694	918,468	0	3,394,910	153,347
Charges for Services	329,223	314,388	187,269	11,384	0
Licenses and Permits	0	0	0	0	0
Investment Earnings	48,669	0	0	0	0
Special Assessments	68,944	0	0	0	0
Fines and Forfeitures	85,661	0	16,895	0	0
All Other Revenues	18,977	12,347	176	115,863	700
Total Revenues	<u>5,099,756</u>	<u>1,245,203</u>	<u>204,340</u>	<u>3,522,157</u>	<u>154,047</u>
<b>Expenditures:</b>					
Public Safety	0	0	0	0	0
Health	0	0	195,692	0	0
Human Services	0	1,042,632	0	3,293,142	140,093
Conservation and Recreation	0	0	0	0	0
Public Works	5,173,338	0	0	0	0
General Government	0	0	0	0	0
Debt Service:					
Principal Retirement	30,045	0	0	0	0
Total Expenditures	<u>5,203,383</u>	<u>1,042,632</u>	<u>195,692</u>	<u>3,293,142</u>	<u>140,093</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(103,627)	202,571	8,648	229,015	13,954
<b>Other Financing Sources (Uses):</b>					
Proceeds from Sale of Fixed Assets	13,153	0	0	0	0
Proceeds from Capital Lease	114,045	0	0	0	0
Operating Transfers In	0	0	0	0	0
Operating Transfers Out	0	0	0	(149,174)	0
Total Other Financing Sources (Uses)	<u>127,198</u>	<u>0</u>	<u>0</u>	<u>(149,174)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	23,571	202,571	8,648	79,841	13,954
Fund Balance (Deficit) at Beginning of Year	2,155,493	966,844	129,311	606,036	17,192
Decrease in Inventory Reserve	(2,423)	0	0	0	0
Fund Balance at End of Year	<u>\$2,176,641</u>	<u>\$1,169,415</u>	<u>\$137,959</u>	<u>\$685,877</u>	<u>\$31,146</u>

**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

Youth Services Subsidy Fund	E-911 Emergency Operations Fund	Public Defender Fund	Delinquent Tax Collection Fund	Real Estate Appraisal Fund	Pre-Trial Services Fund	County Conservancy Fund
\$0	\$1,653,531	\$0	\$0	\$0	\$0	\$16,306
381,609	0	306,615	0	0	129,702	1,853
527,358	100,409	49,158	74,464	749,724	0	0
0	0	0	0	65	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
3,872	9,377	0	150	0	625	0
<u>912,839</u>	<u>1,763,317</u>	<u>355,773</u>	<u>74,614</u>	<u>749,789</u>	<u>130,327</u>	<u>18,159</u>
203,951	1,663,100	0	0	0	0	0
0	0	0	0	0	0	0
666,102	0	0	0	0	0	0
0	0	0	0	0	0	37,380
0	0	0	0	0	0	0
0	0	330,372	88,356	815,922	130,142	0
0	0	0	0	0	0	0
<u>870,053</u>	<u>1,663,100</u>	<u>330,372</u>	<u>88,356</u>	<u>815,922</u>	<u>130,142</u>	<u>37,380</u>
42,786	100,217	25,401	(13,742)	(66,133)	185	(19,221)
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
42,786	100,217	25,401	(13,742)	(66,133)	185	(19,221)
556,110	1,684,972	222,867	99,869	841,942	42,042	46,946
0	0	0	0	0	0	0
<u>\$598,896</u>	<u>\$1,785,189</u>	<u>\$248,268</u>	<u>\$86,127</u>	<u>\$775,809</u>	<u>\$42,227</u>	<u>\$27,725</u>

(Continued)

**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Community Based Corrections Act Grant Fund	MRDD Board Fund	Super Cleanup Fund	Emergency Management Agency Fund	County Agricultural Society Fund
<b>Revenues:</b>					
Taxes	\$0	\$5,648,966	\$180,418	\$0	\$0
Intergovernmental Revenues	66,030	1,942,512	0	29,005	0
Charges for Services	0	96,326	0	0	0
Licenses and Permits	0	0	0	0	0
Investment Earnings	0	54,175	0	0	0
Special Assessments	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
All Other Revenues	525	69,601	0	0	0
<b>Total Revenues</b>	<b>66,555</b>	<b>7,811,580</b>	<b>180,418</b>	<b>29,005</b>	<b>0</b>
<b>Expenditures:</b>					
Public Safety	0	0	0	14,219	0
Health	0	7,714,829	0	0	0
Human Services	0	0	0	0	0
Conservation and Recreation	0	0	0	0	0
Public Works	0	0	384,859	0	0
General Government	80,550	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
<b>Total Expenditures</b>	<b>80,550</b>	<b>7,714,829</b>	<b>384,859</b>	<b>14,219</b>	<b>0</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,995)	96,751	(204,441)	14,786	0
<b>Other Financing Sources (Uses):</b>					
Proceeds from Sale of Fixed Assets	0	0	0	0	0
Proceeds from Capital Lease	0	0	0	0	0
Operating Transfers In	0	0	0	0	125,000
Operating Transfers Out	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,000</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(13,995)	96,751	(204,441)	14,786	125,000
Fund Balance (Deficit) at Beginning of Year	20,646	6,156,648	530,989	20,722	0
Decrease in Inventory Reserve	0	0	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$6,651</b>	<b>\$6,253,399</b>	<b>\$326,548</b>	<b>\$35,508</b>	<b>\$125,000</b>

**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

Enforcement and Education Fund	Juvenile Detention/ Rehabilitation Center Fund	County Probation Services Fund	Recycle Grant Fund	Day Reporting Program Fund	Urban Mass Transportation Fund	Community Development Block Grant Fund	Children's Services Board Fund
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40,692	1,385,943	0	59,431	0	0	1,073,784	2,991,764
3,051	1,838,818	305,612	0	0	0	0	883,665
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
8,818	0	0	0	0	0	0	0
0	13,355	0	11,628	0	0	7,020	19,670
<u>52,561</u>	<u>3,238,116</u>	<u>305,612</u>	<u>71,059</u>	<u>0</u>	<u>0</u>	<u>1,080,804</u>	<u>3,895,099</u>
32,889	2,856,814	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	3,663,409
0	0	0	0	0	0	0	0
0	0	0	0	0	0	1,182,489	0
27,487	0	317,357	65,353	13,048	0	0	0
0	0	0	0	0	0	0	0
<u>60,376</u>	<u>2,856,814</u>	<u>317,357</u>	<u>65,353</u>	<u>13,048</u>	<u>0</u>	<u>1,182,489</u>	<u>3,663,409</u>
(7,815)	381,302	(11,745)	5,706	(13,048)	0	(101,685)	231,690
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	(225,000)	0	0	0	0	0	0
0	(225,000)	0	0	0	0	0	0
(7,815)	156,302	(11,745)	5,706	(13,048)	0	(101,685)	231,690
37,899	1,317,867	435,081	(347)	13,048	7,630	160,680	438,051
0	(44,904)	0	0	0	0	0	0
<u>\$30,084</u>	<u>\$1,429,265</u>	<u>\$423,336</u>	<u>\$5,359</u>	<u>\$0</u>	<u>\$7,630</u>	<u>\$58,995</u>	<u>\$669,741</u>

(Continued)

**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Legal Research Fund	One-Stop Shop Fund	Drug Law Enforcement Fund	County Recorder Equipment Fund	Court Computerization Fund
<b>Revenues:</b>					
Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	0	0	0	0	0
Charges for Services	11,305	450,408	0	41,395	318,725
Licenses and Permits	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Special Assessments	0	0	0	0	0
Fines and Forfeitures	1,958	0	11,008	0	0
All Other Revenues	0	3,131	0	0	246
<b>Total Revenues</b>	<b>13,263</b>	<b>453,539</b>	<b>11,008</b>	<b>41,395</b>	<b>318,971</b>
<b>Expenditures:</b>					
Public Safety	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Conservation and Recreation	0	0	0	0	0
Public Works	0	0	0	0	0
General Government	4,532	326,554	0	63,826	261,514
Debt Service:					
Principal Retirement	0	0	0	0	0
<b>Total Expenditures</b>	<b>4,532</b>	<b>326,554</b>	<b>0</b>	<b>63,826</b>	<b>261,514</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,731	126,985	11,008	(22,431)	57,457
<b>Other Financing Sources (Uses):</b>					
Proceeds from Sale of Fixed Assets	0	0	0	0	0
Proceeds from Capital Lease	0	0	0	0	0
Operating Transfers In	0	0	0	0	0
Operating Transfers Out	0	(132,000)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(132,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	8,731	(5,015)	11,008	(22,431)	57,457
Fund Balance (Deficit) at Beginning of Year	9,694	682,976	16,434	96,107	483,232
Decrease in Inventory Reserve	0	0	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$18,425</b>	<b>\$677,961</b>	<b>\$27,442</b>	<b>\$73,676</b>	<b>\$540,689</b>

**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

D.A.R.E. Fund	Abuse and Neglect Prevention Fund	Dispute Resolution Fund	COPS More '96 Fund	Commissary Fund	Court Security Grant	Totals
\$0	\$0	\$0	\$0	\$0	\$0	\$8,077,809
10,554	25,286	0	0	0	0	16,881,199
0	0	0	0	117,820	0	6,410,502
0	0	0	0	0	0	65
0	0	0	0	0	0	102,844
0	0	0	0	0	0	68,944
0	0	104,450	0	0	0	228,790
0	24	0	0	0	0	287,287
<u>10,554</u>	<u>25,310</u>	<u>104,450</u>	<u>0</u>	<u>117,820</u>	<u>0</u>	<u>32,057,440</u>
10,554	0	0	0	103,257	0	4,884,784
0	0	0	0	0	0	7,910,521
0	0	0	0	0	0	8,805,378
0	0	0	0	0	0	37,380
0	0	0	0	0	0	6,740,686
0	23,404	129,089	0	0	46,215	2,723,721
0	0	0	0	0	0	30,045
<u>10,554</u>	<u>23,404</u>	<u>129,089</u>	<u>0</u>	<u>103,257</u>	<u>46,215</u>	<u>31,132,515</u>
0	1,906	(24,639)	0	14,563	(46,215)	924,925
0	0	0	0	0	0	13,153
0	0	0	0	0	0	114,045
0	0	0	0	0	0	125,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(506,174)</u>
0	0	0	0	0	0	(253,976)
0	1,906	(24,639)	0	14,563	(46,215)	670,949
231	192	130,406	7,552	6,422	72,215	18,013,999
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(47,327)</u>
<u>\$231</u>	<u>\$2,098</u>	<u>\$105,767</u>	<u>\$7,552</u>	<u>\$20,985</u>	<u>\$26,000</u>	<u>\$18,637,621</u>

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**MOTOR VEHICLE AND GASOLINE TAX FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$563,550	\$578,588	\$15,038
Intergovernmental Revenues	3,870,000	3,974,644	104,644
Charges for Services	265,348	296,233	30,885
Investment Earnings	35,000	34,143	(857)
Special Assessments	76,571	68,944	(7,627)
Fines and Forfeitures	60,000	90,459	30,459
All Other Revenues	4,000	12,637	8,637
Total Revenues	4,874,469	5,055,648	181,179
<u>Expenditures:</u>			
Public Works:			
Engineering:			
Personal Services	619,687	535,831	83,856
Travel and Transportation	2,276	1,484	792
Contractual Services	386,124	308,658	77,466
Materials and Supplies	398,653	359,007	39,646
Other Expenditures	29,028	7,576	21,452
Capital Outlay	317,258	69,217	248,041
Total Engineering	1,753,026	1,281,773	471,253
Roads:			
Personal Services	1,797,077	1,722,262	74,815
Travel and Transportation	1,784	930	854
Contractual Services	1,397,723	1,183,173	214,550
Materials and Supplies	863,105	762,328	100,777
Other Expenditures	1,035	416	619
Capital Outlay	967,150	570,660	396,490
Total Roads	5,027,874	4,239,769	788,105
Total Expenditures	6,780,900	5,521,542	1,259,358

(Continued)

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**MOTOR VEHICLE AND GASOLINE TAX FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,906,431)	(465,894)	1,440,537
<u>Other Financing Sources (Uses):</u>			
Proceeds from the Sale of Fixed Assets	0	13,153	13,153
Total Other Financing Sources (Uses)	0	13,153	13,153
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,906,431)	(452,741)	1,453,690
Fund Balance at Beginning of Year	1,476,545	1,476,545	0
Prior Year Encumbrances	561,485	561,485	0
Fund Balance at End of Year	<u>\$131,599</u>	<u>\$1,585,289</u>	<u>\$1,453,690</u>

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**CHILD SUPPORT ENFORCEMENT AGENCY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,055,000	\$918,468	(\$136,532)
Charges for Services	285,500	314,055	28,555
All Other Revenues	45,500	5,301	(40,199)
Total Revenues	1,386,000	1,237,824	(148,176)
<u>Expenditures:</u>			
Human Services:			
Child Support Enforcement:			
Personal Services	648,950	549,845	99,105
Travel and Transportation	1,450	836	614
Contractual Services	786,124	510,825	275,299
Materials and Supplies	4,800	1,202	3,598
Other Expenditures	1,675	493	1,182
Total Expenditures	1,442,999	1,063,201	379,798
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(56,999)	174,623	231,622
Fund Balance at Beginning of Year	1,055,639	1,055,639	0
Prior Year Encumbrances	25,099	25,099	0
Fund Balance at End of Year	\$1,023,739	\$1,255,361	\$231,622

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**DOG AND KENNEL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$189,203	\$187,301	(\$1,902)
Fines and Forfeitures	17,000	17,015	15
All Other Revenues	0	176	176
Total Revenues	206,203	204,492	(1,711)
 <u>Expenditures:</u>			
Health:			
Dog and Kennel:			
Personal Services	176,372	150,255	26,117
Travel and Transportation	2,125	1,641	484
Contractual Services	34,455	32,897	1,558
Materials and Supplies	18,843	17,273	1,570
Other Expenditures	575	288	287
Capital Outlay	4,120	4,120	0
Total Expenditures	236,490	206,474	30,016
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(30,287)	(1,982)	28,305
Fund Balance at Beginning of Year	133,627	133,627	0
Prior Year Encumbrances	3,728	3,728	0
Fund Balance at End of Year	\$107,068	\$135,373	\$28,305

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**PUBLIC ASSISTANCE FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$5,015,911	\$3,394,910	(\$1,621,001)
Charges for Services	9,000	11,384	2,384
All Other Revenues	77,000	115,863	38,863
Total Revenues	5,101,911	3,522,157	(1,579,754)
<u>Expenditures:</u>			
Human Services:			
Public Assistance:			
Personal Services	1,450,300	1,383,268	67,032
Travel and Transportation	5,250	4,728	522
Contractual Services	2,102,601	668,162	1,434,439
Materials and Supplies	67,300	26,314	40,986
Other Expenditures	5,700	3,385	2,315
Capital Outlay	79,861	53,839	26,022
Total Public Assistance	3,711,012	2,139,696	1,571,316
Job and Family Services:			
Travel and Transportation	25,000	3,674	21,326
Contractual Services	226,000	119,230	106,770
Total Job and Family Services	251,000	122,904	128,096
Public Social Services:			
Contractual Services	1,520,002	1,284,363	235,639
Total Public Social Services	1,520,002	1,284,363	235,639
Total Expenditures	5,482,014	3,546,963	1,935,051
Excess (Deficiency) of Revenues Over (Under) Expenditures	(380,103)	(24,806)	355,297
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(149,174)	(149,174)	0
Total Other Financing Sources (Uses)	(149,174)	(149,174)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(529,277)	(173,980)	355,297
Fund Balance at Beginning of Year	480,085	480,085	0
Prior Year Encumbrances	203,281	203,281	0
Fund Balance at End of Year	\$154,089	\$509,386	\$355,297

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**SHELTER/DOMESTIC VIOLENCE FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$138,306	\$153,827	\$15,521
All Other Revenues	0	700	700
Total Revenues	138,306	154,527	16,221
<u>Expenditures:</u>			
Human Services:			
Victim Witness Program:			
Personal Services	147,091	133,404	13,687
Contractual Services	1,200	796	404
Materials and Supplies	3,141	2,541	600
Other Expenditures	3,976	3,976	0
Capital Outlay	2,000	0	2,000
Total Expenditures	157,408	140,717	16,691
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(19,102)	13,810	32,912
Fund Balance at Beginning of Year	36,699	36,699	0
Prior Year Encumbrances	341	341	0
Fund Balance at End of Year	\$17,938	\$50,850	\$32,912

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**YOUTH SERVICES SUBSIDY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$376,062	\$405,632	\$29,570
Charges for Services	624,000	520,473	(103,527)
All Other Revenues	3,877	3,872	(5)
Total Revenues	1,003,939	929,977	(73,962)
<u>Expenditures:</u>			
Public Safety:			
Juvenile Court:			
Personal Services	150,809	138,209	12,600
Travel and Transportation	3,552	1,523	2,029
Contractual Services	96,105	84,870	11,235
Materials and Supplies	1,179	1,179	0
Other Expenditures	222	222	0
Total Public Safety	251,867	226,003	25,864
Human Services:			
Miami County Youth Center:			
Personal Services	559,836	511,001	48,835
Travel and Transportation	275	99	176
Contractual Services	121,223	108,348	12,875
Materials and Supplies	78,496	72,187	6,309
Other Expenditures	1,116	516	600
Capital Outlay	1,000	629	371
Total Human Services	761,946	692,780	69,166
Total Expenditures	1,013,813	918,783	95,030
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(9,874)	11,194	21,068
Fund Balance at Beginning of Year	444,232	444,232	0
Prior Year Encumbrances	32,610	32,610	0
Fund Balance at End of Year	\$466,968	\$488,036	\$21,068

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**E-911 EMERGENCY OPERATIONS FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$1,542,857	\$1,622,306	\$79,449
Charges for Services	123,974	98,292	(25,682)
All Other Revenues	0	9,377	9,377
Total Revenues	1,666,831	1,729,975	63,144
<u>Expenditures:</u>			
Public Safety:			
Communications Center:			
Personal Services	1,177,495	1,051,067	126,428
Travel and Transportation	9,302	2,867	6,435
Contractual Services	632,290	565,218	67,072
Materials and Supplies	25,125	15,815	9,310
Capital Outlay	861,056	162,226	698,830
Total Expenditures	2,705,268	1,797,193	908,075
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(1,038,437)	(67,218)	971,219
Fund Balance at Beginning of Year	1,250,260	1,250,260	0
Prior Year Encumbrances	261,028	261,028	0
Fund Balance at End of Year	\$472,851	\$1,444,070	\$971,219

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**PUBLIC DEFENDER FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$286,358	\$296,893	\$10,535
Charges for Services	48,104	49,158	1,054
Total Revenues	334,462	346,051	11,589
<u>Expenditures:</u>			
General Government:			
Indigent Guardianship:			
Contractual Services	38,509	20,683	17,826
Materials and Supplies	282	282	0
Total Indigent Guardianship	38,791	20,965	17,826
Public Defender:			
Personal Services	316,229	303,912	12,317
Travel and Transportation	1,174	716	458
Contractual Services	6,620	5,499	1,121
Materials and Supplies	2,950	2,350	600
Total Public Defender	326,973	312,477	14,496
Total Expenditures	365,764	333,442	32,322
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(31,302)	12,609	43,911
Fund Balance at Beginning of Year	196,869	196,869	0
Prior Year Encumbrances	3,285	3,285	0
Fund Balance at End of Year	\$168,852	\$212,763	\$43,911

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**DELINQUENT TAX COLLECTION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$60,300	\$74,464	\$14,164
All Other Revenues	500	150	(350)
Total Revenues	60,800	74,614	13,814
<u>Expenditures:</u>			
General Government:			
Treasurer:			
Personal Services	46,322	43,055	3,267
Total Treasurer	46,322	43,055	3,267
Prosecutor:			
Personal Services	60,363	44,659	15,704
Contractual Services	8,000	2,942	5,058
Total Prosecutor	68,363	47,601	20,762
Total Expenditures	114,685	90,656	24,029
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(53,885)	(16,042)	37,843
Fund Balance at Beginning of Year	101,783	101,783	0
Fund Balance at End of Year	\$47,898	\$85,741	\$37,843

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**REAL ESTATE APPRAISAL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$602,500	\$749,724	\$147,224
Licenses and Permits	0	65	65
Total Revenues	602,500	749,789	147,289
<u>Expenditures:</u>			
General Government:			
Auditor:			
Personal Services	447,251	386,990	60,261
Travel and Transportation	3,106	0	3,106
Contractual Services	896,072	804,114	91,958
Materials and Supplies	7,495	1,923	5,572
Other Expenditures	200	0	200
Capital Outlay	113,579	28,216	85,363
Total Expenditures	1,467,703	1,221,243	246,460
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(865,203)	(471,454)	393,749
Fund Balance at Beginning of Year	421,622	421,622	0
Prior Year Encumbrances	462,351	462,351	0
Fund Balance at End of Year	\$18,770	\$412,519	\$393,749

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**PRE-TRIAL SERVICES FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$141,653	\$161,758	\$20,105
All Other Revenues	0	625	625
Total Revenues	141,653	162,383	20,730
<u>Expenditures:</u>			
General Government:			
Municipal Court:			
Personal Services	127,382	116,965	10,417
Contractual Services	2,757	2,508	249
Other Expenditures	10,987	10,987	0
Total Expenditures	141,126	130,460	10,666
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	527	31,923	31,396
Fund Balance at Beginning of Year	10,620	10,620	0
Prior Year Encumbrances	11,424	11,424	0
Fund Balance at End of Year	\$22,571	\$53,967	\$31,396

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**COUNTY CONSERVANCY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$31,900	\$16,306	(\$15,594)
Intergovernmental Revenues	3,600	1,853	(1,747)
Total Revenues	35,500	18,159	(17,341)
 <u>Expenditures:</u>			
Conservation and Recreation:			
Auditor:			
Contractual Services	38,439	37,380	1,059
Total Expenditures	38,439	37,380	1,059
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(2,939)	(19,221)	(16,282)
Fund Balance at Beginning of Year	46,946	46,946	0
Fund Balance at End of Year	\$44,007	\$27,725	(\$16,282)

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**COMMUNITY BASED CORRECTIONS ACT GRANT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$88,454	\$66,030	(\$22,424)
All Other Revenues	10	525	515
Total Revenues	88,464	66,555	(21,909)
<u>Expenditures:</u>			
General Government:			
Common Pleas Court:			
Personal Services	82,645	78,050	4,595
Contractual Services	4,796	4,611	185
Materials and Supplies	3,619	3,154	465
Total Expenditures	91,060	85,815	5,245
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(2,596)	(19,260)	(16,664)
Fund Balance at Beginning of Year	20,815	20,815	0
Prior Year Encumbrances	1,945	1,945	0
Fund Balance at End of Year	\$20,164	\$3,500	(\$16,664)

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES BOARD FUND**

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<b><u>Revenues:</u></b>			
Taxes	\$5,563,199	\$5,648,966	\$85,767
Intergovernmental Revenues	1,941,728	1,998,863	57,135
Charges for Services	80,700	77,916	(2,784)
Investment Earnings	15,000	9,206	(5,794)
All Other Revenues	34,881	75,213	40,332
Total Revenues	<u>7,635,508</u>	<u>7,810,164</u>	<u>174,656</u>
<b><u>Expenditures:</u></b>			
Health:			
Riverside School:			
Personal Services	6,043,271	5,413,748	629,523
Travel and Transportation	108,355	105,943	2,412
Contractual Services	2,539,559	2,252,755	286,804
Materials and Supplies	363,048	307,299	55,749
Other Expenditures	1,599	196	1,403
Capital Outlay	250,890	197,278	53,612
Total Riverside School	<u>9,306,722</u>	<u>8,277,219</u>	<u>1,029,503</u>
Gifts and Donations:			
Personal Services	17,941	15,175	2,766
Contractual Services	25,990	22,819	3,171
Materials and Supplies	18,786	18,785	1
Capital Outlay	33,025	32,937	88
Total Gifts and Donations	<u>95,742</u>	<u>89,716</u>	<u>6,026</u>
Total Expenditures	<u>9,402,464</u>	<u>8,366,935</u>	<u>1,035,529</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(1,766,956)	(556,771)	1,210,185
Fund Balance at Beginning of Year	5,781,011	5,781,011	0
Prior Year Encumbrances	467,540	467,540	0
Fund Balance at End of Year	<u>\$4,481,595</u>	<u>\$5,691,780</u>	<u>\$1,210,185</u>

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**SUPER CLEANUP FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$171,428	\$180,256	\$8,828
Total Revenues	171,428	180,256	8,828
<u>Expenditures:</u>			
Public Works:			
Transfer Station:			
Contractual Services	451,308	428,853	22,455
Materials and Supplies	4,600	0	4,600
Capital Outlay	204,000	0	204,000
Total Expenditures	659,908	428,853	231,055
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(488,480)	(248,597)	239,883
Fund Balance at Beginning of Year	497,722	497,722	0
Prior Year Encumbrances	41,963	41,963	0
Fund Balance at End of Year	\$51,205	\$291,088	\$239,883

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**EMERGENCY MANAGEMENT AGENCY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$21,740	\$23,826	\$2,086
Total Revenues	21,740	23,826	2,086
<u>Expenditures:</u>			
Public Safety:			
Emergency Management:			
Contractual Services	8,871	4,537	4,334
Materials and Supplies	3,401	2,331	1,070
Other Expenditures	7,000	7,000	0
Capital Outlay	2,500	0	2,500
Total Expenditures	21,772	13,868	7,904
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(32)	9,958	9,990
Fund Balance at Beginning of Year	19,781	19,781	0
Prior Year Encumbrances	772	772	0
Fund Balance at End of Year	\$20,521	\$30,511	\$9,990

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**COUNTY AGRICULTURAL SOCIETY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	125,000	125,000
Total Other Financing Sources (Uses)	0	125,000	125,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	125,000	125,000
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$125,000	\$125,000

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**ENFORCEMENT AND EDUCATION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$39,875	\$40,692	\$817
Charges for Services	0	3,051	3,051
Fines and Forfeitures	8,508	9,608	1,100
Total Revenues	<u>48,383</u>	<u>53,351</u>	<u>4,968</u>
<u>Expenditures:</u>			
Public Safety:			
Sheriff:			
Personal Services	12,632	9,043	3,589
Materials and Supplies	1,799	0	1,799
Capital Outlay	33,778	33,778	0
Total Public Safety	<u>48,209</u>	<u>42,821</u>	<u>5,388</u>
General Government:			
Municipal Court:			
Contractual Services	31,308	29,652	1,656
Total General Government	<u>31,308</u>	<u>29,652</u>	<u>1,656</u>
Total Expenditures	<u>79,517</u>	<u>72,473</u>	<u>7,044</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(31,134)	(19,122)	12,012
Fund Balance at Beginning of Year	23,893	23,893	0
Prior Year Encumbrances	22,262	22,262	0
Fund Balance at End of Year	<u>\$15,021</u>	<u>\$27,033</u>	<u>\$12,012</u>

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**JUVENILE DETENTION / REHABILITATION CENTER FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,713,494	\$1,382,788	(\$330,706)
Charges for Services	1,726,894	1,780,232	53,338
All Other Revenues	9,258	13,466	4,208
Total Revenues	3,449,646	3,176,486	(273,160)
<u>Expenditures:</u>			
Public Safety:			
Juvenile Court:			
Personal Services	1,057,151	1,010,924	46,227
Travel and Transportation	12,787	8,241	4,546
Contractual Services	276,122	222,807	53,315
Materials and Supplies	154,795	138,773	16,022
Other Expenditures	751	751	0
Capital Outlay	36,115	35,437	678
Total Juvenile Court	1,537,721	1,416,933	120,788
West Central Rehabilitation:			
Personal Services	1,482,473	1,196,338	286,135
Travel and Transportation	20,917	6,041	14,876
Contractual Services	406,290	248,640	157,650
Materials and Supplies	244,690	146,125	98,565
Other Expenditures	6,782	6,782	0
Capital Outlay	9,257	9,257	0
Total West Central Rehabilitation	2,170,409	1,613,183	557,226
Total Expenditures	3,708,130	3,030,116	678,014
Excess (Deficiency) of Revenues Over (Under) Expenditures	(258,484)	146,370	404,854
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(225,000)	(225,000)	0
Total Other Financing Sources (Uses)	(225,000)	(225,000)	0

(Continued)

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**JUVENILE DETENTION / REHABILITATION CENTER FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under)			
Expenditures and Other Financing Uses	(483,484)	(78,630)	404,854
Fund Balance at Beginning of Year	877,916	877,916	0
Prior Year Encumbrances	216,256	216,256	0
Fund Balance at End of Year	<u>\$610,688</u>	<u>\$1,015,542</u>	<u>\$404,854</u>

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**COUNTY PROBATION SERVICES FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$250,000	\$305,612	\$55,612
Total Revenues	250,000	305,612	55,612
<u>Expenditures:</u>			
General Government:			
Municipal Court:			
Personal Services	171,817	145,763	26,054
Contractual Services	219,499	194,258	25,241
Materials and Supplies	8,371	5,281	3,090
Other Expenditures	500	5	495
Capital Outlay	8,760	0	8,760
Total Expenditures	408,947	345,307	63,640
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(158,947)	(39,695)	119,252
Fund Balance at Beginning of Year	420,421	420,421	0
Prior Year Encumbrances	41,815	41,815	0
Fund Balance at End of Year	\$303,289	\$422,541	\$119,252

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**RECYCLE GRANT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$70,750	\$59,431	(\$11,319)
All Other Revenues	0	11,628	11,628
Total Revenues	70,750	71,059	309
<u>Expenditures:</u>			
General Government:			
Municipal Court:			
Personal Services	57,783	54,713	3,070
Contractual Services	7,043	6,265	778
Materials and Supplies	5,760	5,434	326
Other Expenditures	1,022	22	1,000
Total Expenditures	71,608	66,434	5,174
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(858)	4,625	5,483
Fund Deficit at Beginning of Year	(191)	(191)	0
Prior Year Encumbrances	1,049	1,049	0
Fund Balance at End of Year	\$0	\$5,483	\$5,483

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**DAY REPORTING PROGRAM FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
General Government:			
Municipal Court:			
Other Expenditures	13,048	13,048	0
Total Expenditures	13,048	13,048	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(13,048)	(13,048)	0
Fund Balance at Beginning of Year	13,048	13,048	0
Fund Balance at End of Year	\$0	\$0	\$0

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**URBAN MASS TRANSPORTATION FUND**

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures:</u>			
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>7,630</u>	<u>7,630</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,630</u></u>	<u><u>\$7,630</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)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,477,190	\$1,186,084	(\$291,106)
All Other Revenues	255	7,020	6,765
Total Revenues	1,477,445	1,193,104	(284,341)
<u>Expenditures:</u>			
Public Works:			
Commissioners:			
Contractual Services	68,740	39,384	29,356
Total Commissioners	68,740	39,384	29,356
Community Development:			
Travel and Transportation	4,700	2,619	2,081
Contractual Services	1,044,403	865,589	178,814
Materials and Supplies	1,575	1,469	106
Capital Outlay	504,860	479,907	24,953
Total Community Development	1,555,538	1,349,584	205,954
Total Expenditures	1,624,278	1,388,968	235,310
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(146,833)	(195,864)	(49,031)
Fund Deficit at Beginning of Year	(129,057)	(129,057)	0
Prior Year Encumbrances	290,286	290,286	0
Fund Balance (Deficit) at End of Year	\$14,396	(\$34,635)	(\$49,031)

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**CHILDREN'S SERVICES BOARD FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$2,792,134	\$2,870,362	\$78,228
Charges for Services	701,628	872,693	171,065
All Other Revenues	107,503	22,010	(85,493)
Total Revenues	3,601,265	3,765,065	163,800
<u>Expenditures:</u>			
Human Services:			
Children's Services:			
Personal Services	1,146,373	1,112,320	34,053
Travel and Transportation	23,667	22,413	1,254
Contractual Services	2,821,031	2,713,356	107,675
Materials and Supplies	64,787	54,057	10,730
Other Expenditures	2,577	1,479	1,098
Capital Outlay	2,408	2,408	0
Total Children's Services	4,060,843	3,906,033	154,810
Children's Home Farm:			
Contractual Services	7,390	1,743	5,647
Materials and Supplies	7,000	3,851	3,149
Total Children's Home Farm	14,390	5,594	8,796
Total Expenditures	4,075,233	3,911,627	163,606
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(473,968)	(146,562)	327,406
Fund Balance at Beginning of Year	225,184	225,184	0
Prior Year Encumbrances	309,378	309,378	0
Fund Balance at End of Year	\$60,594	\$388,000	\$327,406

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**LEGAL RESEARCH FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$6,000	\$11,319	\$5,319
Fines and Forfeitures	2,000	1,992	(8)
All Other Revenues	1,382	0	(1,382)
Total Revenues	9,382	13,311	3,929
<u>Expenditures:</u>			
General Government:			
Common Pleas Court:			
Contractual Services	4,917	2,186	2,731
Total Common Pleas Court	4,917	2,186	2,731
Juvenile Court:			
Materials and Supplies	1,000	0	1,000
Capital Outlay	8,880	4,880	4,000
Total Juvenile Court	9,880	4,880	5,000
Total Expenditures	14,797	7,066	7,731
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(5,415)	6,245	11,660
Fund Balance at Beginning of Year	5,337	5,337	0
Prior Year Encumbrances	6,416	6,416	0
Fund Balance at End of Year	\$6,338	\$17,998	\$11,660

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**ONE-STOP SHOP FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$434,000	\$475,669	\$41,669
All Other Revenues	3,900	3,131	(769)
Total Revenues	437,900	478,800	40,900
<u>Expenditures:</u>			
General Government:			
Commissioners:			
Contractual Services	97,400	95,624	1,776
Total Commissioners	97,400	95,624	1,776
Clerk of Courts:			
Personal Services	207,247	193,555	13,692
Travel and Transportation	1,500	272	1,228
Contractual Services	44,875	28,691	16,184
Materials and Supplies	21,312	10,069	11,243
Capital Outlay	4,000	0	4,000
Total Clerk of Courts	278,934	232,587	46,347
Total Expenditures	376,334	328,211	48,123
Excess (Deficiency) of Revenues Over (Under) Expenditures	61,566	150,589	89,023
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(132,000)	(132,000)	0
Total Other Financing Sources (Uses)	(132,000)	(132,000)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(70,434)	18,589	89,023
Fund Balance at Beginning of Year	640,425	640,425	0
Prior Year Encumbrances	1,237	1,237	0
Fund Balance at End of Year	\$571,228	\$660,251	\$89,023

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**DRUG LAW ENFORCEMENT FUND**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Fines and Forfeitures	\$1,500	\$10,821	\$9,321
Total Revenues	<u>1,500</u>	<u>10,821</u>	<u>9,321</u>
 <u>Expenditures:</u>			
Public Safety:			
Sheriff:			
Materials and Supplies	<u>280</u>	<u>265</u>	<u>15</u>
Total Expenditures	<u>280</u>	<u>265</u>	<u>15</u>
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	1,220	10,556	9,336
Fund Balance at Beginning of Year	16,286	16,286	0
Prior Year Encumbrances	<u>280</u>	<u>280</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$17,786</u></u>	<u><u>\$27,122</u></u>	<u><u>\$9,336</u></u>

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**COUNTY RECORDER EQUIPMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$50,000	\$41,649	(\$8,351)
Total Revenues	50,000	41,649	(8,351)
<u>Expenditures:</u>			
General Government:			
Recorder:			
Contractual Services	23,575	23,564	11
Materials and Supplies	3,440	3,250	190
Capital Outlay	57,985	37,022	20,963
Total Expenditures	85,000	63,836	21,164
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(35,000)	(22,187)	12,813
Fund Balance at Beginning of Year	95,687	95,687	0
Fund Balance at End of Year	\$60,687	\$73,500	\$12,813

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**COURT COMPUTERIZATION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$266,000	\$329,298	\$63,298
All Other Revenues	0	246	246
Total Revenues	266,000	329,544	63,544
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	89,802	86,153	3,649
Travel and Transportation	27	27	0
Contractual Services	66,632	52,891	13,741
Materials and Supplies	24,771	21,871	2,900
Capital Outlay	134,097	111,578	22,519
Total Municipal Court	315,329	272,520	42,809
Common Pleas Court:			
Contractual Services	500	0	500
Capital Outlay	85,000	0	85,000
Total Common Pleas Court	85,500	0	85,500
Probate Court:			
Contractual Services	9,767	8,572	1,195
Materials and Supplies	5,330	1,500	3,830
Capital Outlay	6,500	5,360	1,140
Total Probate Court	21,597	15,432	6,165
Juvenile Court:			
Personal Services	5,053	4,769	284
Travel and Transportation	500	0	500
Contractual Services	9,000	6,138	2,862
Materials and Supplies	2,037	1,257	780
Capital Outlay	16,828	16,345	483
Total Juvenile Court	33,418	28,509	4,909
Total Expenditures	455,844	316,461	139,383
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(189,844)	13,083	202,927
Fund Balance at Beginning of Year	395,610	395,610	0
Prior Year Encumbrances	84,202	84,202	0
Fund Balance at End of Year	\$289,968	\$492,895	\$202,927

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**D.A.R.E. FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$10,554	\$10,554	\$0
Total Revenues	10,554	10,554	0
<u>Expenditures:</u>			
Public Safety:			
Sheriff:			
Personal Services	10,554	10,554	0
Total Expenditures	10,554	10,554	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	231	231	0
Fund Balance at End of Year	\$231	\$231	\$0

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**ABUSE AND NEGLECT PREVENTION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$25,286	\$25,286	\$0
All Other Revenues	24	24	0
Total Revenues	25,310	25,310	0
 <u>Expenditures:</u>			
General Government:			
Juvenile Court:			
Personal Services	18,944	18,439	505
Contractual Services	6,896	6,094	802
Other Expenditures	525	525	0
Total Expenditures	26,365	25,058	1,307
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(1,055)	252	1,307
Fund Balance at Beginning of Year	750	750	0
Prior Year Encumbrances	305	305	0
Fund Balance at End of Year	\$0	\$1,307	\$1,307

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**DISPUTE RESOLUTION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$95,000	\$108,227	\$13,227
Total Revenues	95,000	108,227	13,227
 <u>Expenditures:</u>			
General Government:			
Municipal Court:			
Personal Services	133,200	129,134	4,066
Total Expenditures	133,200	129,134	4,066
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(38,200)	(20,907)	17,293
Fund Balance at Beginning of Year	122,677	122,677	0
Fund Balance at End of Year	\$84,477	\$101,770	\$17,293

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**COPS MORE '96 FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	7,552	7,552	0
Fund Balance at End of Year	\$7,552	\$7,552	\$0

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**COMMISSARY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$116,800	\$119,064	\$2,264
Total Revenues	116,800	119,064	2,264
<u>Expenditures:</u>			
Public Safety:			
Sheriff:			
Contractual Services	36,156	35,753	403
Materials and Supplies	78,658	78,068	590
Other Expenditures	5,000	4,338	662
Capital Outlay	2,000	1,779	221
Total Expenditures	121,814	119,938	1,876
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(5,014)	(874)	4,140
Fund Balance at Beginning of Year	1,465	1,465	0
Prior Year Encumbrances	5,014	5,014	0
Fund Balance at End of Year	\$1,465	\$5,605	\$4,140

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**COURT SECURITY GRANT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$0	\$0
Total Revenues	0	0	0
<u>Expenditures:</u>			
General Government:			
Common Pleas Court:			
Contractual Services	36,689	36,689	0
Capital Outlay	9,526	9,526	0
Total Expenditures	46,215	46,215	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(46,215)	(46,215)	0
Fund Balance at Beginning of Year	62,689	62,689	0
Prior Year Encumbrances	9,526	9,526	0
Fund Balance at End of Year	\$26,000	\$26,000	\$0

*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).

**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**DEBT SERVICE FUNDS**  
**DECEMBER 31, 2000**

	General Obligation Debt Fund	Special Assessment Debt Fund	Totals
	<u>          </u>	<u>          </u>	<u>          </u>
<u>Assets:</u>			
Cash and Cash Equivalents	\$68,244	\$2,729	\$70,973
Total Assets	<u>\$68,244</u>	<u>\$2,729</u>	<u>\$70,973</u>
<u>Liabilities and Fund Equity:</u>			
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Fund Equity:			
Fund Balance:			
Reserved for Debt Service	<u>68,244</u>	<u>2,729</u>	<u>70,973</u>
Total Fund Equity	<u>68,244</u>	<u>2,729</u>	<u>70,973</u>
Total Liabilities and Fund Equity	<u>\$68,244</u>	<u>\$2,729</u>	<u>\$70,973</u>

**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**DEBT SERVICES FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	General Obligation Debt Fund	Special Assessment Debt Fund	Totals
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	265,000	0	265,000
Interest and Fiscal Charges	114,468	0	114,468
Total Expenditures	379,468	0	379,468
Excess (Deficiency) of Revenues Over (Under) Expenditures	(379,468)	0	(379,468)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	294,705	0	294,705
Total Other Financing Sources	294,705	0	294,705
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(84,763)	0	(84,763)
Fund Balance at Beginning of Year	153,007	2,729	155,736
Fund Balance at End of Year	<u>\$68,244</u>	<u>\$2,729</u>	<u>\$70,973</u>

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**GENERAL OBLIGATION DEBT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	265,000	265,000	0
Interest and Fiscal Charges	114,468	114,468	0
Total Expenditures	379,468	379,468	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(379,468)	(379,468)	0
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	382,008	294,705	(87,303)
Total Other Financing Sources (Uses)	382,008	294,705	(87,303)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,540	(84,763)	(87,303)
Fund Balance at Beginning of Year	153,007	153,007	0
Fund Balance at End of Year	\$155,547	\$68,244	(\$87,303)

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**SPECIAL ASSESSMENT DEBT FUND**

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	2,729	2,729	0
Fund Balance at End of Year	<u>\$2,729</u>	<u>\$2,729</u>	<u>\$0</u>

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

**State Issue II Fund**

To account for road and bridge construction projects, partially funded by state grants from the Ohio Public Works Commission, pursuant to Auditor of State specifications. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

**Sewer System Improvement Fund**

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

**Permanent Improvement Fund**

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

**Health Care Capital Improvement Fund**

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

**Emergency 911 Facility Construction Fund**

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

**Ditch Construction Fund**

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

**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS FUNDS**  
**DECEMBER 31, 2000**

	Sewer System Improvement Fund	Permanent Improvement Fund	Health Care Capital Improvement Fund
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
<u>Assets:</u>			
Cash and Cash Equivalents	\$5,394	\$501,662	\$3,385,072
Investments	0	508,098	0
Receivables (net of allowances for doubtful accounts):			
Taxes	0	119,091	0
Interest	0	0	18,034
Total Assets	<u>\$5,394</u>	<u>\$1,128,851</u>	<u>\$3,403,106</u>
<u>Liabilities and Fund Equity:</u>			
Liabilities:			
Accounts Payable	\$0	\$181,200	\$0
Accrued Interest Payable	0	123,250	0
General Obligation Notes Payable	0	5,450,000	0
Total Liabilities	<u>0</u>	<u>5,754,450</u>	<u>0</u>
Fund Equity:			
Fund Balance:			
Reserved for Encumbrances	0	252,687	0
Unreserved	5,394	(4,878,286)	3,403,106
Total Fund Equity	<u>5,394</u>	<u>(4,625,599)</u>	<u>3,403,106</u>
Total Liabilities and Fund Equity	<u>\$5,394</u>	<u>\$1,128,851</u>	<u>\$3,403,106</u>

E-911 Facility Construction Fund	Ditch Construction Fund	Totals
\$24,822	\$7,712	\$3,924,662
0	0	508,098
0	0	119,091
0	0	18,034
<u>\$24,822</u>	<u>\$7,712</u>	<u>\$4,569,885</u>
\$0	\$0	\$181,200
0	0	123,250
0	0	5,450,000
<u>0</u>	<u>0</u>	<u>5,754,450</u>
0	0	252,687
<u>24,822</u>	<u>7,712</u>	<u>(1,437,252)</u>
<u>24,822</u>	<u>7,712</u>	<u>(1,184,565)</u>
<u>\$24,822</u>	<u>\$7,712</u>	<u>\$4,569,885</u>

**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	State Issue II Fund	Sewer System Improvement Fund	Permanent Improvement Fund	Health Care Capital Improvement Fund
<u>Revenues:</u>				
Taxes	\$0	\$0	\$721,671	\$0
Intergovernmental Revenues	59,480	0	482,472	0
Charges for Services	0	0	17,839	0
Investment Earnings	0	0	0	198,955
Special Assessments	0	0	0	0
All Other Revenues	0	0	5,312	0
Total Revenues	<u>59,480</u>	<u>0</u>	<u>1,227,294</u>	<u>198,955</u>
<u>Expenditures:</u>				
Capital Outlay	59,480	0	3,609,156	0
Debt Service:				
Interest and Fiscal Charges	0	0	256,230	0
Total Expenditures	<u>59,480</u>	<u>0</u>	<u>3,865,386</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	(2,638,092)	198,955
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	0	0	779,213	0
Operating Transfers Out	0	0	0	(5,531)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>779,213</u>	<u>(5,531)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	(1,858,879)	193,424
Fund Balance (Deficit) at Beginning of Year	<u>0</u>	<u>5,394</u>	<u>(2,766,720)</u>	<u>3,209,682</u>
Fund Balance (Deficit) at End of Year	<u>\$0</u>	<u>\$5,394</u>	<u>(\$4,625,599)</u>	<u>\$3,403,106</u>

E-911 Facility Construction Fund	Ditch Construction Fund	Totals
\$0	\$0	\$721,671
0	0	541,952
0	0	17,839
0	0	198,955
0	7,175	7,175
0	0	5,312
<u>0</u>	<u>7,175</u>	<u>1,492,904</u>
0	2,176	3,670,812
<u>0</u>	<u>0</u>	<u>256,230</u>
<u>0</u>	<u>2,176</u>	<u>3,927,042</u>
0	4,999	(2,434,138)
0	0	779,213
<u>0</u>	<u>0</u>	<u>(5,531)</u>
<u>0</u>	<u>0</u>	<u>773,682</u>
0	4,999	(1,660,456)
<u>24,822</u>	<u>2,713</u>	<u>475,891</u>
<u>\$24,822</u>	<u>\$7,712</u>	<u>(\$1,184,565)</u>

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**STATE ISSUE II FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$59,480	\$59,480	\$0
Total Revenues	<u>59,480</u>	<u>59,480</u>	<u>0</u>
<u>Expenditures:</u>			
Capital Outlay:			
Auditor:			
Capital Outlay	59,480	59,480	0
Total Expenditures	<u>59,480</u>	<u>59,480</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**SEWER SYSTEM IMPROVEMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	5,394	5,394	0
Fund Balance at End of Year	<u>\$5,394</u>	<u>\$5,394</u>	<u>\$0</u>

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**PERMANENT IMPROVEMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$685,714	\$721,025	\$35,311
Intergovernmental Revenues	482,472	482,472	0
Charges for Services	4,782	17,839	13,057
All Other Revenues	5,312	5,312	0
Total Revenues	1,178,280	1,226,648	48,368
<u>Expenditures:</u>			
Capital Outlay:			
Commissioners:			
Capital Outlay	4,477,511	4,415,416	62,095
Debt Service:			
Principal Retirement	5,450,000	5,450,000	0
Interest and Fiscal Charges	232,052	215,080	16,972
Total Expenditures	10,159,563	10,080,496	79,067
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,981,283)	(8,853,848)	127,435
<u>Other Financing Sources (Uses):</u>			
Proceeds from General Obligation Notes	5,416,150	5,450,000	33,850
Operating Transfers In	765,899	779,213	13,314
Total Other Financing Sources (Uses)	6,182,049	6,229,213	47,164
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,799,234)	(2,624,635)	174,599
Fund Balance at Beginning of Year	638,229	638,229	0
Prior Year Encumbrances	2,562,279	2,562,279	0
Fund Balance at End of Year	\$401,274	\$575,873	\$174,599

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**HEALTH CARE CAPITAL IMPROVEMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	\$150,000	\$195,441	\$45,441
Total Revenues	<u>150,000</u>	<u>195,441</u>	<u>45,441</u>
<u>Expenditures:</u>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	150,000	195,441	45,441
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(232,834)	(5,531)	227,303
Total Other Financing Sources (Uses)	<u>(232,834)</u>	<u>(5,531)</u>	<u>227,303</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(82,834)	189,910	272,744
Fund Balance at Beginning of Year	<u>3,195,162</u>	<u>3,195,162</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,112,328</u></u>	<u><u>\$3,385,072</u></u>	<u><u>\$272,744</u></u>

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

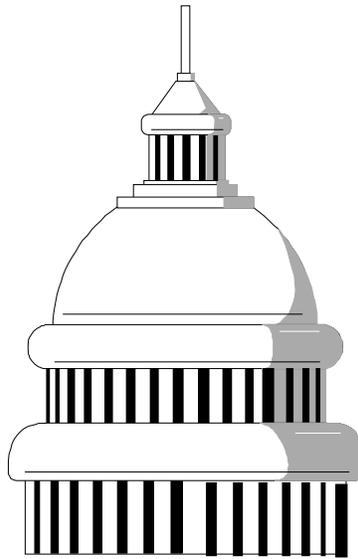
**EMERGENCY 911 FACILITY CONSTRUCTION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	24,822	24,822	0
Fund Balance at End of Year	<u>\$24,822</u>	<u>\$24,822</u>	<u>\$0</u>

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**DITCH CONSTRUCTION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$2,500	\$7,175	\$4,675
All Other Revenues	6,500	0	(6,500)
Total Revenues	<u>9,000</u>	<u>7,175</u>	<u>(1,825)</u>
<u>Expenditures:</u>			
Capital Outlay:			
Engineer:			
Capital Outlay	<u>11,997</u>	<u>2,460</u>	<u>9,537</u>
Total Expenditures	<u>11,997</u>	<u>2,460</u>	<u>9,537</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,997)	4,715	7,712
Fund Balance at Beginning of Year	<u>2,997</u>	<u>2,997</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$7,712</u></u>	<u><u>\$7,712</u></u>



MIAMI COUNTY, OHIO

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise - where the intent of the County is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the County has decided that periodic determination of net income is appropriate for accountability purposes.

**Water Fund**

To account for the operation of the County's water treatment and distribution systems.

**Sewer Fund**

To account for the operation of the County's sewage treatment and collection systems.

**Transfer Station Fund**

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

**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ENTERPRISE FUNDS**  
**DECEMBER 31, 2000**

	Water Fund	Sewer Fund	Transfer Station Fund	Totals
<u>Assets:</u>				
Cash and Cash Equivalents	\$616,036	\$356,978	\$383,982	\$1,356,996
Investments	623,939	0	0	623,939
Receivables (net of allowances for doubtful accounts):				
Accounts	67,495	110,168	456,050	633,713
Interest	0	0	2,762	2,762
Due from Other Funds	3,547	34,579	767	38,893
Prepaid Items	0	452	0	452
Deferred Loss on Early Retirement of Debt	40,900	143,815	105,601	290,316
Property, Plant and Equipment	3,445,795	6,977,306	3,973,060	14,396,161
Less Accumulated Depreciation	(1,229,733)	(1,948,913)	(499,031)	(3,677,677)
Net Fixed Assets	2,216,062	5,028,393	3,474,029	10,718,484
Construction in Progress	111,349	0	8,227	119,576
Total Assets	<u>\$3,679,328</u>	<u>\$5,674,385</u>	<u>\$4,431,418</u>	<u>\$13,785,131</u>
<u>Liabilities and Fund Equity:</u>				
Liabilities:				
Accounts Payable	\$29,647	\$4,463	\$234,235	\$268,345
Accrued Wages and Benefits	5,209	4,475	10,274	19,958
Due to Other Funds	1,533	0	406	1,939
Intergovernmental Payables	47,911	48,104	1,662	97,677
Accrued Interest Payable	21,890	18,684	7,210	47,784
General Obligation Notes Payable	850,000	410,000	0	1,260,000
Compensated Absences Payable	29,870	27,520	56,310	113,700
General Obligation Bonds Payable	658,220	2,321,780	1,885,000	4,865,000
Ohio Public Works				
Commission Loan Payable	0	274,400	0	274,400
Total Liabilities	<u>1,644,280</u>	<u>3,109,426</u>	<u>2,195,097</u>	<u>6,948,803</u>
Fund Equity:				
Contributed Capital	1,926,775	2,380,304	2,005	4,309,084
Retained Earnings	108,273	184,655	2,234,316	2,527,244
Total Fund Equity	<u>2,035,048</u>	<u>2,564,959</u>	<u>2,236,321</u>	<u>6,836,328</u>
Total Liabilities and Fund Equity	<u>\$3,679,328</u>	<u>\$5,674,385</u>	<u>\$4,431,418</u>	<u>\$13,785,131</u>

**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Water Fund	Sewer Fund	Transfer Station Fund	Totals
<u>Operating Revenues:</u>				
Charges for Services	\$673,872	\$1,266,106	\$4,435,293	\$6,375,271
Other Operating Revenues	618	200	29,403	30,221
Total Operating Revenues	674,490	1,266,306	4,464,696	6,405,492
<u>Operating Expenses:</u>				
Personal Services	223,592	197,673	474,983	896,248
Materials and Supplies	199,165	16,758	46,146	262,069
Contractual Services	106,765	927,172	3,927,934	4,961,871
Utilities	2,173	16,920	31,284	50,377
Depreciation	95,670	162,710	131,409	389,789
Total Operating Expenses	627,365	1,321,233	4,611,756	6,560,354
Operating Income (Loss)	47,125	(54,927)	(147,060)	(154,862)
<u>Non-Operating Revenues (Expenses):</u>				
Investment Earnings	0	0	49,911	49,911
Interest and Fiscal Charges	(59,531)	(157,974)	(96,079)	(313,584)
Loss on Disposal of Fixed Assets	0	(25,347)	(25,749)	(51,096)
Total Non-Operating Revenues (Expenses)	(59,531)	(183,321)	(71,917)	(314,769)
Net Loss	(12,406)	(238,248)	(218,977)	(469,631)
Restated Retained Earnings at Beginning of Year	120,679	422,903	2,453,293	2,996,875
Retained Earnings at End of Year	<u>\$108,273</u>	<u>\$184,655</u>	<u>\$2,234,316</u>	<u>\$2,527,244</u>

**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Water Fund	Sewer Fund	Transfer Station Fund	Totals
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$683,398	\$1,217,850	\$4,332,516	\$6,233,764
Cash Payments for Goods and Services	(249,788)	(945,332)	(4,011,600)	(5,206,720)
Cash Payments to Employees	(220,189)	(194,415)	(471,711)	(886,315)
Other Operating Receipts	618	200	29,403	30,221
Net Cash Provided (Used) by Operating Activities	<u>214,039</u>	<u>78,303</u>	<u>(121,392)</u>	<u>170,950</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Acquisition and Construction of Assets	(113,199)	(1,973)	(120,649)	(235,821)
Proceeds from the Sale of General Obligation Notes	850,000	410,000	0	1,260,000
Principal Paid on General Obligation Notes	0	(410,000)	0	(410,000)
Principal Paid on Ohio Public Works Commission Loan	0	(19,600)	0	(19,600)
Principal Paid on General Obligation Bonds	(25,401)	(89,599)	(135,000)	(250,000)
Interest Paid on All Debt	(37,992)	(141,316)	(90,339)	(269,647)
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>673,408</u>	<u>(252,488)</u>	<u>(345,988)</u>	<u>74,932</u>
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	0	0	51,052	51,052
Sale of Investments	0	199,563	0	199,563
Purchase of Investments	(623,939)	0	0	(623,939)
Net Cash Provided (Used) by Investing Activities	<u>(623,939)</u>	<u>199,563</u>	<u>51,052</u>	<u>(373,324)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	263,508	25,378	(416,328)	(127,442)
Cash and Cash Equivalents at Beginning of Year	<u>352,528</u>	<u>331,600</u>	<u>800,310</u>	<u>1,484,438</u>
Cash and Cash Equivalents at End of Year	<u>\$616,036</u>	<u>\$356,978</u>	<u>\$383,982</u>	<u>\$1,356,996</u>

(Continued)

**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Water Fund	Sewer Fund	Transfer Station Fund	Totals
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Provided (Used) by Operating Activities:</u>				
Operating Income (Loss)	\$47,125	(\$54,927)	(\$147,060)	(\$154,862)
Adjustments to Reconcile Operating Income (Loss) to				
Net Cash Provided (Used) by Operating Activities:				
Depreciation Expense	95,670	162,710	131,409	389,789
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(11,252)	(15,875)	(101,458)	(128,585)
(Increase) Decrease in Due from Other Funds	21,303	(32,381)	(366)	(11,444)
Decrease in Prepaid Items	0	1	0	1
Increase (Decrease) in Accounts Payable	21,036	(696)	(6,021)	14,319
Decrease in Accrued Wages and Benefits	(50)	(25)	(1,644)	(1,719)
Increase (Decrease) in Due to Other Funds	955	(59)	(215)	681
Increase (Decrease) in Intergovernmental Payables	35,799	16,272	(953)	51,118
Increase in Compensated Absences	3,453	3,283	4,916	11,652
Total Adjustments	<u>166,914</u>	<u>133,230</u>	<u>25,668</u>	<u>325,812</u>
Net Cash Provided (Used) by Operating Activities	<u>\$214,039</u>	<u>\$78,303</u>	<u>(\$121,392)</u>	<u>\$170,950</u>

Schedule of Noncash Investing, Capital and Financing Activities:

As of December 31, 2000, the Water Fund had an outstanding liability of \$2,077 for the purchase of certain capital assets.

*INTERNAL SERVICE FUNDS*

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The Internal Service Funds are used to account for financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

**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.

**Hospitalization Fund**

To account for the collection of employee and employer share of health insurance premiums to administer and make payments of claims for the health insurance program.

**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**INTERNAL SERVICE FUNDS**  
**DECEMBER 31, 2000**

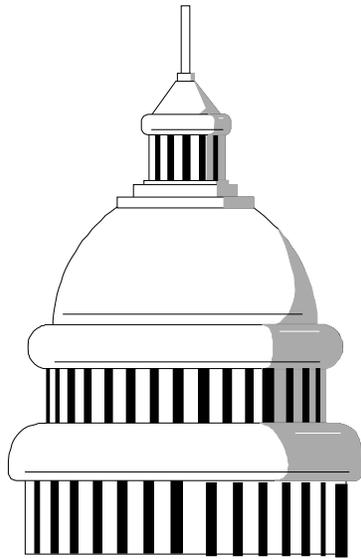
	Sheriff Police Rotary Fund	Hospitalization Fund	Totals
<u>Assets:</u>			
Cash and Cash Equivalents	\$88,926	\$690,649	\$779,575
Investments	0	699,507	699,507
Intergovernmental Receivables	18,342	0	18,342
Total Assets	\$107,268	\$1,390,156	\$1,497,424
<u>Liabilities and Fund Equity:</u>			
<u>Liabilities:</u>			
Accrued Wages and Benefits	\$1,529	\$0	\$1,529
Health Insurance Claims Payable	0	350,298	350,298
Total Liabilities	1,529	350,298	351,827
<u>Fund Equity:</u>			
Retained Earnings	105,739	1,039,858	1,145,597
Total Fund Equity	105,739	1,039,858	1,145,597
Total Liabilities and Fund Equity	\$107,268	\$1,390,156	\$1,497,424

**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Sheriff Police Rotary Fund	Hospitalization Fund	Totals
<u>Operating Revenues:</u>			
Charges for Services	\$73,368	\$3,239,803	\$3,313,171
Other Operating Revenues	0	16,178	16,178
Total Operating Revenues	<u>73,368</u>	<u>3,255,981</u>	<u>3,329,349</u>
<u>Operating Expenses:</u>			
Personal Services	59,831	0	59,831
Contractual Services	0	278,023	278,023
Health Insurance Claims	0	3,417,933	3,417,933
Total Operating Expenses	<u>59,831</u>	<u>3,695,956</u>	<u>3,755,787</u>
Operating Income (Loss)	13,537	(439,975)	(426,438)
<u>Operating Transfers:</u>			
Operating Transfers In	0	500,000	500,000
Total Operating Transfers	<u>0</u>	<u>500,000</u>	<u>500,000</u>
Net Income	13,537	60,025	73,562
Retained Earnings at Beginning of Year	<u>92,202</u>	<u>979,833</u>	<u>1,072,035</u>
Retained Earnings at End of Year	<u><u>\$105,739</u></u>	<u><u>\$1,039,858</u></u>	<u><u>\$1,145,597</u></u>

**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Sheriff Police Rotary Fund</u>	<u>Hospitalization Fund</u>	<u>Totals</u>
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$72,662	\$3,239,803	\$3,312,465
Cash Payments for Goods and Services	0	(3,636,084)	(3,636,084)
Cash Payments to Employees	(59,934)	0	(59,934)
Other Operating Receipts	0	16,178	16,178
Net Cash Provided (Used) by Operating Activities	<u>12,728</u>	<u>(380,103)</u>	<u>(367,375)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Transfers In from Other Funds	0	500,000	500,000
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>500,000</u>	<u>500,000</u>
<u>Cash Flows from Investing Activities:</u>			
Purchase of Investments	0	(222,260)	(222,260)
Net Cash Used by Investing Activities	<u>0</u>	<u>(222,260)</u>	<u>(222,260)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	12,728	(102,363)	(89,635)
Cash and Cash Equivalents at Beginning of Year	<u>76,198</u>	<u>793,012</u>	<u>869,210</u>
Cash and Cash Equivalents at End of Year	<u>\$88,926</u>	<u>\$690,649</u>	<u>\$779,575</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	\$13,537	(\$439,975)	(\$426,438)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Changes in Assets and Liabilities:			
Increase in Intergovernmental Receivable	(706)	0	(706)
Decrease in Accrued Wages and Benefits	(103)	0	(103)
Increase in Health Insurance Claims Payable	0	59,872	59,872
Total Adjustments	<u>(809)</u>	<u>59,872</u>	<u>59,063</u>
Net Cash Provided (Used) by Operating Activities	<u>\$12,728</u>	<u>(\$380,103)</u>	<u>(\$367,375)</u>



MIAMI COUNTY, OHIO

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*FIDUCIARY FUND TYPES*

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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.

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*EXPENDABLE TRUST FUNDS*

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**Unclaimed Monies Fund**

To account for funds which rightfully belong to the payor and are refunded when the payor provides proof of claim for the funds within the period specified by law.

**Sheriff's Juvenile Safety Trust Fund**

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

**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.

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*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.

(Continued)

**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.

**Law Library Fund**

To maintain and account for the accumulation and disbursement of resources for the law library.

**Undivided Tax Settlement Fund**

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

**Special Assessment Collection Fund**

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

**Alimony and Child Support Fund**

To maintain and account for the accumulation and disbursement of resources for alimony and child support.

**Tri-County Board of Alcohol, Drug and Mental Health Services Fund**

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

**County Court Agency Fund**

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

(Continued)

**General County Agency Fund**

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

**Other County Agencies Fund**

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

**Hotel and Motel Lodging Tax Fund**

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

**State Board of Building Standards Fund**

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

**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2000**

	<i>Expendable Trust Funds</i>			
	Unclaimed Monies Fund	Sheriff's Juvenile Safety Trust Fund	Children's Services Trust Fund	D.A.R.E. Trust Fund
<u>Assets:</u>				
Cash and Cash Equivalents	\$170,639	\$2,920	\$26,425	\$3,743
Investments	0	0	0	0
Receivables (net of allowance for doubtful accounts):				
Taxes	0	0	0	0
Accounts	0	0	0	0
Special Assessments	0	0	0	0
Intergovernmental Receivables	0	0	0	0
Total Assets	\$170,639	\$2,920	\$26,425	\$3,743
<u>Liabilities and Fund Equity:</u>				
<u>Liabilities:</u>				
Accounts Payable	\$245	\$0	\$0	\$0
Due to Other Funds	0	0	0	0
Due to Others	0	0	0	0
Total Liabilities	245	0	0	0
<u>Fund Equity:</u>				
<u>Fund Balance:</u>				
Unreserved	170,394	2,920	26,425	3,743
Total Fund Equity	170,394	2,920	26,425	3,743
Total Liabilities and Fund Equity	\$170,639	\$2,920	\$26,425	\$3,743

**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2000**

*Agency Funds*

Payroll Deductions Fund	Workers' Compensation Fund	Local Government Fund	Auto Registration Fund	Township Gas Fund	Cigarette Tax Fund	Special Emergency Planning Fund	Inheritance Tax Fund
\$187,726	\$161,625	\$357	\$0	\$0	\$205	\$18,992	\$471,865
0	0	0	0	0	0	0	480,597
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	121,171	0	0	0	0
<u>\$187,726</u>	<u>\$161,625</u>	<u>\$357</u>	<u>\$121,171</u>	<u>\$0</u>	<u>\$205</u>	<u>\$18,992</u>	<u>\$952,462</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	121,171	0	0	0	0
187,726	161,625	357	0	0	205	18,992	952,462
<u>187,726</u>	<u>161,625</u>	<u>357</u>	<u>121,171</u>	<u>0</u>	<u>205</u>	<u>18,992</u>	<u>952,462</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$187,726</u>	<u>\$161,625</u>	<u>\$357</u>	<u>\$121,171</u>	<u>\$0</u>	<u>\$205</u>	<u>\$18,992</u>	<u>\$952,462</u>

(Continued)

**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2000**

	<i>Agency Funds</i>				
	Law Library Fund	Undivided Tax Settlement Fund	Special Assessment Collection Fund	Alimony and Child Support Fund	Tri-County Board Fund
<u>Assets:</u>					
Cash and Cash Equivalents	\$0	\$663,401	\$0	\$0	\$1,061,272
Investments	0	678,728	0	0	1,085,789
Receivables (net of allowance for doubtful accounts):					
Taxes	0	54,995,077	0	0	1,404,832
Accounts	0	0	0	0	0
Special Assessments	0	0	918,743	0	0
Intergovernmental Receivables	0	0	0	0	0
Total Assets	\$0	\$56,337,206	\$918,743	\$0	\$3,551,893
<u>Liabilities and Fund Equity:</u>					
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Due to Other Funds	0	0	0	0	0
Due to Others	0	56,337,206	918,743	0	3,551,893
Total Liabilities	0	56,337,206	918,743	0	3,551,893
<u>Fund Equity:</u>					
<u>Fund Balance:</u>					
Unreserved	0	0	0	0	0
Total Fund Equity	0	0	0	0	0
Total Liabilities and Fund Equity	\$0	\$56,337,206	\$918,743	\$0	\$3,551,893

**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2000**

<i>Agency Funds</i>					
County Court Agency Fund	General County Agency Fund	Other County Agencies Fund	Hotel and Motel Lodging Tax Fund	State Board of Building Standards Fund	Totals
\$219,498	\$991,421	\$895,958	\$11,082	\$346	\$4,887,475
0	0	916,659	0	0	3,161,773
0	0	1,131,726	0	0	57,531,635
754,195	0	0	0	0	754,195
0	0	0	0	0	918,743
0	0	0	0	0	121,171
<u>\$973,693</u>	<u>\$991,421</u>	<u>\$2,944,343</u>	<u>\$11,082</u>	<u>\$346</u>	<u>\$67,374,992</u>
\$0	\$0	\$0	\$0	\$0	\$245
0	0	0	0	0	121,171
973,693	991,421	2,944,343	11,082	346	67,050,094
<u>973,693</u>	<u>991,421</u>	<u>2,944,343</u>	<u>11,082</u>	<u>346</u>	<u>67,171,510</u>
0	0	0	0	0	203,482
0	0	0	0	0	203,482
<u>\$973,693</u>	<u>\$991,421</u>	<u>\$2,944,343</u>	<u>\$11,082</u>	<u>\$346</u>	<u>\$67,374,992</u>

**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**EXPENDABLE TRUST FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Unclaimed Monies Fund	Sheriff's Juvenile Safety Trust Fund	Children's Services Trust Fund	D.A.R.E. Trust Fund	Totals
<b>Revenues:</b>					
Investment Earnings	\$0	\$0	\$1,224	\$0	\$1,224
All Other Revenues	11,957	0	0	200	12,157
Total Revenues	11,957	0	1,224	200	13,381
<b>Expenditures:</b>					
Human Services	0	0	1,300	0	1,300
General Government	13,114	0	0	0	13,114
Total Expenditures	13,114	0	1,300	0	14,414
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,157)	0	(76)	200	(1,033)
Fund Balance at Beginning of Year	171,551	2,920	26,501	3,543	204,515
Fund Balance at End of Year	\$170,394	\$2,920	\$26,425	\$3,743	\$203,482

**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<u>Payroll Deductions Fund</u>				
Assets:				
Cash and Cash Equivalents	\$175,259	\$12,361,098	(\$12,348,631)	\$187,726
Total Assets	<u>\$175,259</u>	<u>\$12,361,098</u>	<u>(\$12,348,631)</u>	<u>\$187,726</u>
Liabilities:				
Due To Others	\$175,259	\$12,361,098	(\$12,348,631)	\$187,726
Total Liabilities	<u>\$175,259</u>	<u>\$12,361,098</u>	<u>(\$12,348,631)</u>	<u>\$187,726</u>
<u>Workers' Compensation Fund</u>				
Assets:				
Cash and Cash Equivalents	\$210,138	\$34,642	(\$83,155)	\$161,625
Total Assets	<u>\$210,138</u>	<u>\$34,642</u>	<u>(\$83,155)</u>	<u>\$161,625</u>
Liabilities:				
Due To Others	\$210,138	\$34,642	(\$83,155)	\$161,625
Total Liabilities	<u>\$210,138</u>	<u>\$34,642</u>	<u>(\$83,155)</u>	<u>\$161,625</u>
<u>Local Government Fund</u>				
Assets:				
Cash and Cash Equivalents	\$357	\$10,377,382	(\$10,377,382)	\$357
Total Assets	<u>\$357</u>	<u>\$10,377,382</u>	<u>(\$10,377,382)</u>	<u>\$357</u>
Liabilities:				
Due To Others	\$357	\$10,377,382	(\$10,377,382)	\$357
Total Liabilities	<u>\$357</u>	<u>\$10,377,382</u>	<u>(\$10,377,382)</u>	<u>\$357</u>
<u>Auto Registration Fund</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$3,322,700	(\$3,322,700)	\$0
Intergovernmental Receivables	129,578	121,171	(129,578)	121,171
Total Assets	<u>\$129,578</u>	<u>\$3,443,871</u>	<u>(\$3,452,278)</u>	<u>\$121,171</u>
Liabilities:				
Due to Other Funds	\$129,578	\$121,171	(\$129,578)	\$121,171
Intergovernmental Payables	0	3,322,700	(3,322,700)	0
Total Liabilities	<u>\$129,578</u>	<u>\$3,443,871</u>	<u>(\$3,452,278)</u>	<u>\$121,171</u>

(Continued)

**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<u>Township Gas Fund</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$598,207	(\$598,207)	\$0
Total Assets	<u>\$0</u>	<u>\$598,207</u>	<u>(\$598,207)</u>	<u>\$0</u>
Liabilities:				
Other Accrued Liabilities	\$0	\$598,207	(\$598,207)	\$0
Total Liabilities	<u>\$0</u>	<u>\$598,207</u>	<u>(\$598,207)</u>	<u>\$0</u>
<u>Cigarette Tax Fund</u>				
Assets:				
Cash and Cash Equivalents	\$89	\$4,550	(\$4,434)	\$205
Total Assets	<u>\$89</u>	<u>\$4,550</u>	<u>(\$4,434)</u>	<u>\$205</u>
Liabilities:				
Due To Others	\$89	\$4,550	(\$4,434)	\$205
Total Liabilities	<u>\$89</u>	<u>\$4,550</u>	<u>(\$4,434)</u>	<u>\$205</u>
<u>Special Emergency Planning Fund</u>				
Assets:				
Cash and Cash Equivalents	\$27,233	\$18,118	(\$26,359)	\$18,992
Total Assets	<u>\$27,233</u>	<u>\$18,118</u>	<u>(\$26,359)</u>	<u>\$18,992</u>
Liabilities:				
Due To Others	\$27,233	\$18,118	(\$26,359)	\$18,992
Total Liabilities	<u>\$27,233</u>	<u>\$18,118</u>	<u>(\$26,359)</u>	<u>\$18,992</u>
<u>Inheritance Tax Fund</u>				
Assets:				
Cash and Cash Equivalents	\$660,038	\$2,688,874	(\$2,877,047)	\$471,865
Investments	395,100	480,597	(395,100)	480,597
Total Assets	<u>\$1,055,138</u>	<u>\$3,169,471</u>	<u>(\$3,272,147)</u>	<u>\$952,462</u>
Liabilities:				
Due To Others	\$1,055,138	\$3,169,471	(\$3,272,147)	\$952,462
Total Liabilities	<u>\$1,055,138</u>	<u>\$3,169,471</u>	<u>(\$3,272,147)</u>	<u>\$952,462</u>

(Continued)

**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Law Library Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$0	\$164,692	(\$164,692)	\$0
Total Assets	\$0	\$164,692	(\$164,692)	\$0
Liabilities:				
Due To Others	\$0	\$164,692	(\$164,692)	\$0
Total Liabilities	\$0	\$164,692	(\$164,692)	\$0
<b><u>Undivided Tax Settlement Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$873,322	\$77,416,595	(\$77,626,516)	\$663,401
Investments	522,770	678,728	(522,770)	678,728
Taxes Receivable	50,980,887	54,995,077	(50,980,887)	54,995,077
Total Assets	\$52,376,979	\$133,090,400	(\$129,130,173)	\$56,337,206
Liabilities:				
Due To Others	\$52,376,979	\$133,090,400	(\$129,130,173)	\$56,337,206
Total Liabilities	\$52,376,979	\$133,090,400	(\$129,130,173)	\$56,337,206
<b><u>Special Assessment Collection Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$0	\$841,182	(\$841,182)	\$0
Special Assessments Receivable	863,763	918,743	(863,763)	918,743
Total Assets	\$863,763	\$1,759,925	(\$1,704,945)	\$918,743
Liabilities:				
Due To Others	\$863,763	\$1,759,925	(\$1,704,945)	\$918,743
Total Liabilities	\$863,763	\$1,759,925	(\$1,704,945)	\$918,743
<b><u>Alimony and Child Support Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$0	\$8,050,430	(\$8,050,430)	\$0
Total Assets	\$0	\$8,050,430	(\$8,050,430)	\$0
Liabilities:				
Due To Others	\$0	\$8,050,430	(\$8,050,430)	\$0
Total Liabilities	\$0	\$8,050,430	(\$8,050,430)	\$0

(Continued)

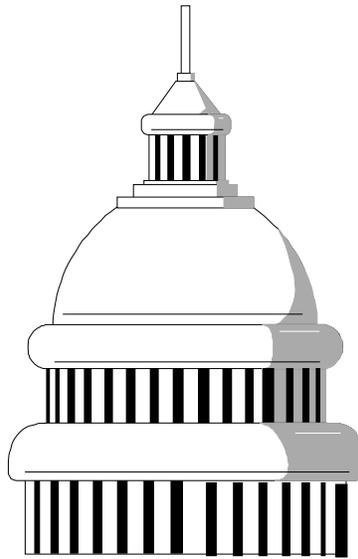
**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Tri-County Board Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$1,748,983	\$7,479,952	(\$8,167,663)	\$1,061,272
Investments	1,046,943	1,085,789	(1,046,943)	1,085,789
Taxes Receivable	1,395,346	1,404,832	(1,395,346)	1,404,832
Total Assets	<u>\$4,191,272</u>	<u>\$9,970,573</u>	<u>(\$10,609,952)</u>	<u>\$3,551,893</u>
Liabilities:				
Due To Others	\$4,191,272	\$9,970,573	(\$10,609,952)	\$3,551,893
Total Liabilities	<u>\$4,191,272</u>	<u>\$9,970,573</u>	<u>(\$10,609,952)</u>	<u>\$3,551,893</u>
<b><u>County Court Agency Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$393,555	\$3,225,941	(\$3,399,998)	\$219,498
Accounts Receivable	832,785	754,195	(832,785)	754,195
Total Assets	<u>\$1,226,340</u>	<u>\$3,980,136</u>	<u>(\$4,232,783)</u>	<u>\$973,693</u>
Liabilities:				
Due To Others	\$1,226,340	\$3,980,136	(\$4,232,783)	\$973,693
Total Liabilities	<u>\$1,226,340</u>	<u>\$3,980,136</u>	<u>(\$4,232,783)</u>	<u>\$973,693</u>
<b><u>General County Agency Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$941,364	\$13,382,560	(\$13,332,503)	\$991,421
Total Assets	<u>\$941,364</u>	<u>\$13,382,560</u>	<u>(\$13,332,503)</u>	<u>\$991,421</u>
Liabilities:				
Due To Others	\$941,364	\$13,382,560	(\$13,332,503)	\$991,421
Total Liabilities	<u>\$941,364</u>	<u>\$13,382,560</u>	<u>(\$13,332,503)</u>	<u>\$991,421</u>
<b><u>Other County Agencies Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$1,236,568	\$2,985,655	(\$3,326,265)	\$895,958
Investments	740,210	916,659	(740,210)	916,659
Taxes Receivable	1,102,263	1,131,726	(1,102,263)	1,131,726
Total Assets	<u>\$3,079,041</u>	<u>\$5,034,040</u>	<u>(\$5,168,738)</u>	<u>\$2,944,343</u>
Liabilities:				
Due To Others	\$3,079,041	\$5,034,040	(\$5,168,738)	\$2,944,343
Total Liabilities	<u>\$3,079,041</u>	<u>\$5,034,040</u>	<u>(\$5,168,738)</u>	<u>\$2,944,343</u>

(Continued)

**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Hotel and Motel Lodging Tax Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$12,166	\$282,639	(\$283,723)	\$11,082
Total Assets	<u>\$12,166</u>	<u>\$282,639</u>	<u>(\$283,723)</u>	<u>\$11,082</u>
Liabilities:				
Due To Others	\$12,166	\$282,639	(\$283,723)	\$11,082
Total Liabilities	<u>\$12,166</u>	<u>\$282,639</u>	<u>(\$283,723)</u>	<u>\$11,082</u>
<b><u>State Board of Building Standards Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$738	\$5,383	(\$5,775)	\$346
Total Assets	<u>\$738</u>	<u>\$5,383</u>	<u>(\$5,775)</u>	<u>\$346</u>
Liabilities:				
Due To Others	\$738	\$5,383	(\$5,775)	\$346
Total Liabilities	<u>\$738</u>	<u>\$5,383</u>	<u>(\$5,775)</u>	<u>\$346</u>
<b><u>Total - All Agency Funds</u></b>				
Assets:				
Cash and Cash Equivalents	\$6,279,810	\$143,240,600	(\$144,836,662)	\$4,683,748
Investments	2,705,023	3,161,773	(2,705,023)	3,161,773
Taxes Receivable	53,478,496	57,531,635	(53,478,496)	57,531,635
Accounts Receivable	832,785	754,195	(832,785)	754,195
Special Assessments Receivable	863,763	918,743	(863,763)	918,743
Intergovernmental Receivables	129,578	121,171	(129,578)	121,171
Total Assets	<u>\$64,289,455</u>	<u>\$205,728,117</u>	<u>(\$202,846,307)</u>	<u>\$67,171,265</u>
Liabilities:				
Due To Other Funds	\$129,578	\$121,171	(\$129,578)	\$121,171
Intergovernmental Payables	0	3,322,700	(3,322,700)	0
Due to Others	64,159,877	201,686,039	(198,795,822)	67,050,094
Other Accrued Liabilities	0	598,207	(598,207)	0
Total Liabilities	<u>\$64,289,455</u>	<u>\$205,728,117</u>	<u>(\$202,846,307)</u>	<u>\$67,171,265</u>



MIAMI COUNTY, OHIO

***GENERAL FIXED ASSETS ACCOUNT GROUP***

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The General Fixed Assets Account Group is used to account for fixed assets other than that accounted for in the proprietary funds.

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY SOURCE**  
**DECEMBER 31, 2000**

General Fixed Assets

Land	\$615,307
Buildings	26,049,226
Improvements Other Than Buildings	229,802
Machinery and Equipment	15,424,025
Construction in Progress	<u>8,080,427</u>
Total General Fixed Assets	<u><u>\$50,398,787</u></u>

Investment in General Fixed Assets

General Fund	\$10,887,576
Special Revenue Funds	9,667,595
Capital Projects Funds	23,163,679
Capital Projects Funds Prior to 1989	4,391,950
Expendable Trust Funds	3,514
Enterprise Funds	20,665
Donations	<u>2,263,808</u>
Total Investment in General Fixed Assets	<u><u>\$50,398,787</u></u>

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY CATEGORY**  
**DECEMBER 31, 2000**

<u>Function and Category</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>	<u>Machinery and Equipment</u>	<u>Construction In Progress</u>	<u>Total</u>
General Government	\$535,930	\$14,706,663	\$50,361	\$3,774,847	\$8,047,326	\$27,115,127
Judicial	0	44,796	6,985	1,354,483	2,746	1,409,010
Public Safety	24,921	7,506,411	3,828	5,265,074	7,749	12,807,983
Public Works	27,856	908,505	117,151	3,262,949	0	4,316,461
Health	26,600	1,290,868	34,685	1,200,939	0	2,553,092
Human Services	0	1,591,983	16,792	565,733	22,606	2,197,114
	<u>\$615,307</u>	<u>\$26,049,226</u>	<u>\$229,802</u>	<u>\$15,424,025</u>	<u>\$8,080,427</u>	<u>\$50,398,787</u>

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

<u>Function</u>	<u>Restated December 31, 1999</u>	<u>Transfers</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2000</u>
General Government	\$23,978,430	\$366,550	\$2,981,524	(\$211,377)	\$27,115,127
Judicial	1,670,316	(374,307)	153,466	(40,465)	1,409,010
Public Safety	12,502,509	(10,709)	477,107	(160,924)	12,807,983
Public Works	4,117,647	(1,614)	369,461	(169,033)	4,316,461
Health	2,531,153	0	144,882	(122,943)	2,553,092
Human Services	<u>2,125,633</u>	<u>20,080</u>	<u>60,456</u>	<u>(9,055)</u>	<u>2,197,114</u>
Total General Fixed Assets	<u>\$46,925,688</u>	<u>\$0</u>	<u>\$4,186,896</u>	<u>(\$713,797)</u>	<u>\$50,398,787</u>

*STATISTICAL SECTION*

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## *STATISTICAL TABLES*

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

**MIAMI COUNTY, OHIO**  
**GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1)**  
**LAST TEN YEARS**

<b>Year</b>	<b>Public Safety</b>	<b>Health</b>	<b>Human Services</b>	<b>Conservation and Recreation</b>	<b>Public Works</b>	<b>General Government</b>	<b>Other Expenditures</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Total</b>
1991	\$4,077,367	\$4,017,420	\$6,949,415	\$279,793	\$3,997,955	\$6,119,682	\$160,973	\$2,435,900	\$491,598	\$28,530,103
1992	4,393,376	4,245,399	6,515,036	294,293	4,583,745	6,603,970	0	5,477,081	457,003	32,569,903
1993	5,708,058	4,310,285	6,868,662	341,008	4,366,491	6,882,556	24,589	2,830,719	541,581	31,873,949
1994	7,239,411	4,852,214	7,079,324	336,293	4,811,677	8,150,381	9,096	237,558	573,015	33,288,969
1995	7,531,779	5,401,501	7,747,692	235,373	5,928,749	8,752,067	0	463,591	603,872	36,664,624
1996	8,320,238	5,943,319	8,263,278	369,178	6,588,323	12,036,333	0	2,905,864	458,726	44,885,259
1997	9,462,885	7,169,084	8,362,245	432,445	5,237,636	14,098,604	0	1,613,377	1,336,711	47,712,987
1998	9,684,216	7,615,506	8,874,294	381,567	4,629,809	12,528,423	0	5,336,673	603,991	49,654,479
1999	12,110,563	7,887,381	9,769,876	433,475	6,050,301	11,505,735	0	5,965,947	757,909	54,481,187
2000	12,777,469	8,090,945	10,510,608	456,791	6,740,686	12,005,531	0	3,670,812	665,743	54,918,585

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

**MIAMI COUNTY, OHIO**  
**GENERAL GOVERNMENT REVENUES BY SOURCE (1)**  
**LAST TEN YEARS**

<b>Year</b>	<b>Taxes</b>	<b>Inter-Governmental Revenue</b>	<b>Charges for Service</b>	<b>Licenses and Permits</b>	<b>Investment Earnings</b>	<b>Special Assessments</b>	<b>Fines and Forfeitures</b>	<b>All Other</b>	<b>Total</b>
1991	\$10,860,286	\$10,749,562	\$2,934,840	\$161,732	\$2,002,644	\$61,744	\$963,888	\$206,218	\$27,940,914
1992	10,341,184	12,997,331	3,068,796	190,294	1,088,176	31,333	1,051,860	292,158	29,061,132
1993	14,747,476	13,882,976	4,035,881	189,572	901,552	28,691	1,031,268	689,323	35,506,739
1994	15,815,349	14,778,686	4,831,554	210,855	1,183,569	32,989	928,746	300,555	38,082,303
1995	18,763,125	15,297,660	5,445,092	280,862	2,290,426	41,653	1,259,167	498,356	43,876,341
1996	14,998,488	17,432,597	6,285,360	369,822	2,319,702	44,033	1,111,138	512,837	43,073,977
1997	16,729,071	16,119,137	7,029,746	358,569	2,260,725	64,796	1,163,930	660,510	44,386,484
1998	20,494,122	16,341,541	7,654,418	361,256	2,738,220	73,749	1,263,668	830,678	49,757,652
1999	20,655,696	24,941,216	9,773,677	298,453	2,656,381	66,523	1,342,157	566,097	60,300,200
2000	19,207,021	20,043,666	10,098,425	398,808	2,928,967	76,119	1,433,064	713,222	54,899,292

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

**MIAMI COUNTY, OHIO**  
**PROPERTY TAX LEVIES AND COLLECTIONS (1)**  
**LAST TEN YEARS**

<u>Collection Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Tax Levy</u>	<u>Accumulated Outstanding Delinquent Taxes</u>	<u>Percentage of Accumulated Delinquent Taxes to Total Tax Levy</u>
1991	\$5,674,268	\$5,544,194	\$141,226	\$5,685,420	100.20%	\$201,459	3.55%
1992	5,791,704	5,795,971	264,731	6,060,702	104.64%	231,457	4.00%
1993 (2)	10,672,146	10,483,228	303,588	10,786,816	101.07%	419,487	3.93%
1994	11,337,049	11,125,530	352,970	11,478,500	101.25%	398,711	3.52%
1995	11,883,160	11,698,119	344,487	12,042,606	101.34%	351,371	2.96%
1996 (3)	7,152,109	6,929,900	110,919	7,040,819	98.44%	227,118	3.18%
1997 (4)	9,009,663	8,862,717	217,199	9,079,916	100.78%	311,398	3.46%
1998 (5)	12,476,804	12,213,126	307,680	12,520,806	100.35%	416,397	3.34%
1999	12,603,784	12,378,906	311,164	12,690,070	100.68%	354,016	2.81%
2000	13,316,706	13,036,386	375,070	13,411,456	100.71%	483,466	3.63%

- (1) Includes General Fund and Special Revenue Funds
- (2) New 4.00 mill levy for Riverside School.
- (3) The 4.00 mill levy for Riverside School expired.
- (4) New 1.00 mill of a 4.00 mill levy for Riverside School.
- (5) New 2.80 mill levy.

Source: Miami County Auditor

**MIAMI COUNTY, OHIO**  
**ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES**  
**OF TAXABLE PROPERTY**  
**LAST TEN YEARS**

Tax Year	Real Property		Public Utility Personal		Tangible Personal Property		Total		Assessed Value as a Percent of Actual Value
	Assessed	Actual	Assessed	Actual	Assessed	Actual	Assessed	Actual	
1991	\$820,223,120	\$2,343,494,629	\$77,825,800	\$222,359,429	\$213,014,321	\$788,941,930	\$1,111,063,241	\$3,354,795,988	33.12%
1992	918,934,150	2,625,526,142	90,565,340	258,758,114	232,442,077	894,007,988	1,241,941,567	3,778,292,244	32.87%
1993	939,181,050	2,683,374,428	91,337,000	260,962,857	231,506,855	926,027,420	1,262,024,905	3,870,364,705	32.61%
1994	958,142,160	2,737,549,028	94,654,990	270,442,828	244,795,294	979,181,176	1,297,592,444	3,987,173,032	32.54%
1995	1,176,664,090	3,361,897,400	88,326,690	252,361,971	262,823,049	1,051,292,196	1,527,813,829	4,665,551,567	32.75%
1996	1,203,429,760	3,438,370,742	89,320,220	255,200,628	271,704,320	1,086,817,280	1,564,454,300	4,780,388,650	32.73%
1997	1,241,376,000	3,546,788,571	95,128,440	271,795,543	267,886,760	1,071,547,040	1,604,391,200	4,890,131,154	32.81%
1998	1,396,617,100	3,990,334,571	96,855,990	276,731,400	287,432,370	1,149,729,480	1,780,905,460	5,416,795,451	32.88%
1999	1,429,311,180	4,083,746,229	96,209,040	274,882,971	290,738,030	1,162,952,120	1,816,258,250	5,521,581,320	32.89%
2000	1,464,115,380	4,183,186,800	91,699,170	261,997,629	304,869,270	1,219,477,080	1,860,683,820	5,664,661,509	32.85%

Source: Miami County Auditor

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

	<b>1991</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>
<b>COUNTY UNITS</b>										
General Fund	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Park Levy	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Dettmer Hospital	0.50	0.50	0.50	0.50	0.00	0.00	0.00	0.00	0.00	0.00
Special Bridge	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Riverside School	1.70	5.70	5.70	5.70	1.70	2.70	4.50	4.50	4.50	4.50
Tri-County Mental Health	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Conservancy	0.02	0.04	0.01	0.01	0.02	0.03	0.02	0.02	0.01	0.03
Total County Rate	6.52	10.54	10.51	10.51	6.02	7.03	8.82	8.82	8.81	8.83
<b>SCHOOL DISTRICTS</b>										
Bethel	50.45	50.45	50.45	50.45	50.45	50.45	50.45	50.45	55.95	55.90
Bradford	25.90	25.90	25.90	25.90	25.90	25.90	25.90	31.10	30.11	30.20
Covington	44.90	44.05	38.80	37.45	36.40	36.26	36.26	35.42	35.42	35.40
Franklin-Monroe	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15
Miami East	42.50	42.50	42.50	42.50	42.50	41.50	41.50	41.50	41.50	41.50
Milton-Union	46.55	55.90	55.90	55.90	55.90	55.90	55.90	55.90	55.90	55.90
Newton	45.94	45.04	38.14	38.14	38.14	35.80	38.36	37.80	37.80	37.80
Northmont	54.68	54.68	54.18	59.18	59.18	59.08	59.03	58.93	58.85	58.83
Piqua	38.95	37.65	38.50	41.50	41.30	40.70	40.70	40.62	40.56	40.60
Troy	45.00	44.75	44.90	44.42	44.10	50.10	50.10	50.10	54.60	54.60
Tipp City	44.50	43.90	41.65	43.69	43.20	43.28	43.20	43.20	43.20	47.86
Tecumseh	41.40	39.75	39.55	39.40	46.67	46.18	45.63	44.40	44.40	44.10
<b>JOINT VOCATIONAL SCHOOL DISTRICTS</b>										
Montgomery County	1.98	1.98	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58
Springfield/Clark County	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Upper Valley	3.40	3.40	3.40	3.40	4.90	4.90	4.90	4.90	4.90	4.90

(Continued)

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

	<b>1991</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>
<b>CORPORATIONS</b>										
Bradford	5.15	13.15	12.90	13.00	12.75	12.50	12.50	12.50	12.50	12.50
Casstown	3.70	3.70	3.70	3.70	5.35	5.35	5.35	5.35	5.35	5.35
Covington	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Fletcher	5.70	5.70	5.70	5.70	2.70	2.70	2.70	3.70	3.70	4.70
Huber Heights	12.84	12.84	10.46	10.29	10.29	10.26	10.26	10.24	10.19	10.18
Laura	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Ludlow Falls	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Piqua	5.40	5.40	4.37	4.39	4.40	4.42	4.42	4.43	4.41	4.45
Pleasant Hill	3.15	3.15	5.65	5.65	5.65	5.65	5.65	5.65	5.65	5.65
Potsdam	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Tipp City	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Troy	3.20	3.21	3.19	3.18	3.18	3.24	3.26	3.29	3.25	3.25
Union	0.00	0.00	0.00	0.00	0.00	13.11	13.11	16.03	16.03	16.03
West Milton	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
<b>TOWNSHIPS</b>										
Bethel	4.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	6.10	5.60
Brown	6.10	6.10	6.10	6.10	3.10	3.10	3.10	4.10	4.10	5.10
Concord	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Elizabeth	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Lostcreek	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Monroe	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Newberry	3.00	3.50	3.50	3.50	4.50	4.50	4.50	4.50	4.50	4.50
Newton	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Springcreek	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	2.30
Staunton	1.10	1.10	1.10	1.10	2.10	2.10	2.10	2.10	2.10	6.10
Union	2.70	2.70	2.70	2.70	2.70	2.70	4.20	4.20	4.20	4.20
Washington	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

Source: Miami County Auditor

**MIAMI COUNTY, OHIO**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**DECEMBER 31, 2000**

	<b>Total Debt</b>	<b>Unvoted Debt</b>
Net Assessed Valuation	\$1,860,683,820	\$1,860,683,820
Legal Debt Limitation (%)(1)	2.42%	1.00%
Legal Debt Limitation \$(1)	45,017,096	18,606,838
Applicable County Debt Outstanding (2)	2,650,000	2,650,000
Less Applicable Debt Service Fund Amounts (3)	(68,244)	(68,244)
Net Indebtedness Subject To Limitation	2,581,756	2,581,756
Legal Debt Margin	\$42,435,340	\$16,025,082

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

(2) County Debt Outstanding Does Not Include Self-Supporting General Obligation Bonds.

(3) Does Not Include Special Assessment Debt Fund Balance.

**MIAMI COUNTY, OHIO**  
**RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE**  
**AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA**  
**LAST TEN YEARS**

<b>Year</b>	<b>Population (1)</b>	<b>Assessed Value (2)</b>	<b>Gross Bonded Debt (3)</b>	<b>Debt Service Funds Available (4)</b>	<b>Net Bonded Debt</b>	<b>Ratio of Net Bonded Debt to Assessed Valuation</b>	<b>Net Bonded Debt Per Capita</b>
1991	93,182	\$1,111,063,241	\$4,095,000	\$241,877	\$3,853,123	0.35%	\$41.35
1992	93,182	1,241,941,567	3,930,000	235,097	3,694,903	0.30%	39.65
1993	93,182	1,262,024,905	3,690,000	225,256	3,464,744	0.27%	37.18
1994	93,182	1,297,592,444	3,445,000	198,560	3,246,440	0.25%	34.84
1995	93,182	1,527,813,829	3,190,000	105,195	3,084,805	0.20%	33.11
1996	93,182	1,564,454,300	3,045,000	146,253	2,898,747	0.19%	31.11
1997	93,182	1,604,391,200	3,435,000	141,261	3,293,739	0.21%	35.35
1998	93,182	1,780,905,460	3,180,000	79,472	3,100,528	0.17%	33.27
1999	93,182	1,816,258,250	2,915,000	153,007	2,761,993	0.15%	29.64
2000	98,868	1,860,683,820	2,650,000	68,244	2,581,756	0.14%	26.11

(1) Source: U.S. Bureau of Census, Federal 1990/2000 Census

(2) Source: Miami County Auditor

(3) Does not include Self-Supporting General Obligation Debt

(4) Does not include Special Assessment Debt Fund Balance

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

<u>Year</u>	<u>Debt Principal</u>	<u>Debt Interest</u>	<u>Total Debt Service</u>	<u>Total General Government Expenditures (1)</u>	<u>Ratio of Total Debt Service To Total General Governmen Expenditures</u>
1991	\$187,000	\$304,598	\$491,598	\$28,530,103	1.72%
1992	165,000	292,003	457,003	32,569,903	1.40%
1993	240,000	281,581	521,581	31,873,949	1.64%
1994	245,000	266,320	511,320	33,288,969	1.54%
1995	255,000	250,271	505,271	36,664,624	1.38%
1996	145,000	233,400	378,400	44,885,259	0.84%
1997	1,020,000	301,194	1,321,194	47,712,987	2.77%
1998	255,000	156,670	411,670	49,654,479	0.83%
1999	265,000	140,379	405,379	54,481,187	0.74%
2000	265,000	114,468	379,468	54,918,585	0.69%

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

**MIAMI COUNTY, OHIO**  
**COMPUTATION OF ALL DIRECT AND OVERLAPPING**  
**GENERAL OBLIGATION DEBT**  
**DECEMBER 31, 2000**

<u>Jurisdiction</u>	<u>General Obligation Debt</u>	<u>Percentage Applicable To Miami County (1)</u>	<u>Amount Applicable To Miami County</u>
<b>Direct:</b>			
Miami County (2)	\$2,650,000	100.00%	\$2,650,000
<b>Overlapping Subdivisions:</b>			
Corporations wholly within County	16,798,656	100.00%	16,798,656
Corporations with Overlapping	3,250,000	62.86%	2,042,950
School Districts wholly within County	674,343	100.00%	674,343
School Districts with Overlapping	173,000	99.80%	172,654
		Sub-Total	<u>19,688,603</u>
		Grand Total	<u><u>\$22,338,603</u></u>

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

(2) Does not include Self-Supporting General Obligation Debt

Source: Miami County Auditor  
Darke County Auditor  
Champaign County Auditor

**MIAMI COUNTY, OHIO  
DEMOGRAPHIC STATISTICS  
LAST TEN YEARS**

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate Metropolitan Area (3)</u>
1991	93,182	18,523	6.3%
1992	93,182	17,389	6.8%
1993	93,182	17,641	6.1%
1994	93,182	18,105	4.3%
1995	93,182	17,989	3.7%
1996	93,182	18,147	4.2%
1997	93,182	19,163	4.3%
1998	93,182	19,210	3.6%
1999	93,182	18,954	4.3%
2000	98,868	19,084	3.3%

(1) Source: U.S. Bureau of Census of Population - Federal 1990/2000 Census

(2) Source: Ohio Department of Education, Division of Computer Services and Statistical Reports.

(3) Source: Ohio Bureau of Employment Services

**MIAMI COUNTY, OHIO**  
**PROPERTY VALUE AND CONSTRUCTION PERMITS**  
**LAST TEN YEARS**

<u>Year</u>	<u>Residential (1)</u>		<u>Commercial (1)</u>	
	<u>Number of Permits</u>	<u>Property Value</u>	<u>Number of Permits</u>	<u>Property Value</u>
1991	203	\$21,946,734	80	\$18,884,651
1992	274	34,146,074	67	26,386,300
1993	309	36,655,852	47	23,430,073
1994	305	40,669,868	72	9,066,315
1995	282	35,349,420	101	29,733,116
1996	343	46,289,660	174	78,335,034
1997	294	41,903,181	176	68,935,911
1998	296	44,200,612	174	63,729,079
1999	208	35,937,234	177	27,778,159
2000	298	49,447,065	220	51,245,111

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

**MIAMI COUNTY, OHIO**  
**PRINCIPAL TAXPAYERS (PROPERTY TAX)**  
**DECEMBER 31, 2000**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2000 Assessed Valuation (Tax Duplicate)</u>	<u>Total Assessed Valuation</u>
1. Dayton Power and Light Company	Utilities	\$68,409,200	3.68%
2. Matsushita Electric Corp. of America	Manufacturing	37,023,910	1.99%
3. Goodrich Corporation	Manufacturing	28,048,070	1.51%
4. American Honda Motor	Manufacturing	18,922,140	1.02%
5. Meijer Inc.	Retail	16,027,920	0.86%
6. Infotel Inc./Midwest Micro	Manufacturing	12,844,970	0.69%
7. ITW/Hobart Brothers Company	Manufacturing	10,876,850	0.58%
8. Evenflo Juvenile Furniture Co.	Manufacturing	10,506,930	0.56%
9. Midamco	Retail	10,305,870	0.55%
10. GTE North, Inc.	Utilities	10,146,530	0.55%
Sub-Total		223,112,390	11.99%
All Others		1,637,571,430	88.01%
Total		<u>\$1,860,683,820</u>	<u>100.00%</u>

Source: Miami County Auditor

**MIAMI COUNTY, OHIO  
PRINCIPAL EMPLOYERS  
DECEMBER 31, 2000**

<u>Employer</u>	<u>Number of Employees</u>
1. Upper Valley Medical Center	1,781
2. Matsushita Electric Corp. of America	1,524
3. Pre Mark International - Food Equipment Division	1,091
4. Miami County	904
5. Goodrich Corporation	808
6. ITW/Hobart Brothers Company	676
7. Evenflo Juvenile Furniture Company	671
8. Troy City School District	599
9. A.O. Smith Electrical Products Company	405
10. Spinnakers Coatings, Inc.	296

Source: Miami County Auditor

**MIAMI COUNTY, OHIO**  
**SALARIES OF PRINCIPAL OFFICIALS**  
**DECEMBER 31, 2000**

**Elected Officials**

<b>Office</b>	<b>2000 Salaries</b>
Board of Commissioners (3)	\$43,889
Auditor	51,802
Prosecuting Attorney	95,815
Clerk of Courts	42,404
Sheriff	55,576
Recorder	40,741
Treasurer	42,404
Engineer	73,342
Coroner	31,595

Source: Miami County Auditor

*MIAMI COUNTY, OHIO*  
*SURETY BOND COVERAGE - VARIOUS OFFICIALS*  
*DECEMBER 31, 2000*

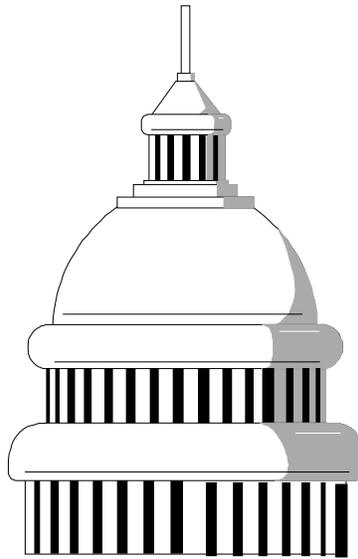
<u>Office</u>	<u>Bond Coverage</u>
Board of Commissioners (3)	\$20,000
Auditor	20,000
Prosecuting Attorney	88,684
Clerk of Courts	40,000
Sheriff	62,571
Recorder	10,000
Treasurer	50,000
Engineer	10,000
Coroner	10,000
Probate Court Judge	5,000
Park District (3)	5,000
Human Services Director	5,000
Children Services Director	30,000

Source: Miami County Auditor

**MIAMI COUNTY, OHIO  
MISCELLANEOUS STATISTICS  
DECEMBER 31, 2000**

Form of Government:		Population:	98,868
Board of County Commissioners		Area (square miles):	433.91
	County Seat:	Troy, Ohio	
Higher Education Facilities:		Recreational Facilities:	
Colleges within 25 mile radius of County Seat:	Transportation:	County Parks:	5
Central State University	Highways:	Municipal Park Systems:	3
Edison State Community College	Interstate	Water Recreation Areas:	4
Sinclair Community College	U.S. Routes	Nature Center:	1
University of Dayton	State Routes	Fairgrounds:	1
Urbana University	Railroad Lines	Municipal Arena:	1
Wilberforce University	Bus Lines	Seats	4,600
Wittenberg University	Airport:	Municipal Stadium:	1
Wright State University	Dayton International Airport	Seats	10,000
	Non-Stop Service to 18 Cities		
		Income:	
Public Libraries:	<u>Number</u>	Number of Households:	38,985
	6	Average Household Income:	\$59,895
		Median Household Income:	\$46,798
Medical Facilities:		Communications:	
Hospitals:	1	Radio Stations:	1
Beds:	146	Daily Newspapers:	3
Nursing Homes:	6	Television Reception:	13 Stations
Beds:	780	Cable Television:	56 Stations
Physicians:	179		
		Industry:	<u>Employees</u>
		Construction:	2,156
		Manufacturing:	15,204
		Transportation/Utilities:	2,704
		Wholesale:	1,424
		Retail:	7,423
		Financial/Insurance:	1,893
		Service:	11,487
		Public Administration:	1,298
		Agriculture/Mining:	1,404

Source: Troy Area Chamber of Commerce  
Miami County Auditor



MIAMI COUNTY, OHIO



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
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## 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  
JULY 31, 2001