



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
MIAMI COUNTY**

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**FINANCIAL CONDITION
MIAMI COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>(Passed Through Ohio Department of Education)</i>			
Nutrition Cluster:			
National School Breakfast Program			
- David L. Brown Youth Center	N/A	10.553	\$5,476
- West Central Juvenile Rehabilitation Center	N/A		21,308
- Juvenile Detention Center	N/A		<u>29,680</u>
Total National School Breakfast Program			56,464
National School Lunch Program			
- David L. Brown Youth Center	N/A	10.555	8,388
- West Central Juvenile Rehabilitation Center	N/A		31,508
- Juvenile Detention Center	N/A		<u>45,536</u>
Total National School Lunch Program			<u>85,432</u>
Total Nutrition Cluster			141,896
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>(Passed Through Ohio Department of Development)</i>			
Community Development Block Grant -Entitlement	N/A	14.228	103,727
			51,305
			29,658
			<u>130,761</u>
Total Community Development Block Grant - Entitlement			315,451
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>(Passed Through Ohio Office of Criminal Justice Services)</i>			
Byrne Formula Grant Program	N/A	16.579	107,299
			<u>30,344</u>
Total Byrne Formula Grant Program			137,643
Local Law Enforcement Block Grant		16.592	10,290
Juvenile Accountability Incentive Block Grant	N/A	16.523	3,939
			9,729
			<u>8,922</u>
Total Juvenile Accountability Incentive Block Grant			22,590
Crime Victim Assistance		16.575	16,212
			40,732
			4,695
			2,398
			<u>13,578</u>
Total Crime Victim Assistance			<u>77,615</u>
Total U.S. Department of Justice			248,138

**FINANCIAL CONDITION
MIAMI COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF HUMAN SERVICES</u>			
<i>(Passed Through Ohio Department of Human Services)</i>			
Children Welfare	N/A	93.645	16,718
Independent Living	N/A	93.674	2,740
<i>(Passed Through Ohio Department Mental Retardation)</i>			
Medical Assistance Program		93.778	8,607 611,972 <u>178,688</u>
Total Medical Assistance Program			799,267
Title XX - Social Services Block Grant	N/A	93.667	58,881 <u>20,648</u>
Total Title XX - Social Services Block Grant			<u>79,529</u>
Total U.S. Department of Human Services			898,254
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
<i>(Passed Through Ohio Department of Public Safety)</i>			
Federal Emergency Management Agency	N/A	83.552	43,651
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>(Passed Through Ohio Department of Education)</i>			
Special Education Cluster: Special Education Grants to States (IDEA Part B)	N/A	84.027	10,827
Special Education - Preschool Grant	N/A	84.173	<u>15,718</u>
Total Special Education Cluster			26,545
Innovative Educational Program Strategies	N/A	84.298	316 <u>117</u>
Total Innovative Educational Program Strategies			<u>433</u>
Total U. S. Department of Education			26,978
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>(Passed Through Ohio Department of Job and Family Services)</i>			
Workplace Investment Act	N/A	17.255	133,546
<u>CORPORATION FOR NATIONAL & COMMUNITY SERVICE</u>			
<i>(Passed Through Ohio Department of Youth Services)</i>			
Federal AmeriCorps Program Grant	N/A	94.006	<u>3,134</u>
Total Federal Assistance			<u><u>\$1,811,048</u></u>

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

**FINANCIAL CONDITION
MIAMI COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2001**

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 ON 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 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, 2001, and have issued our report thereon dated June 21, 2002, where we noted that the County implemented GASBs No. 33 and 36. 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 a certain immaterial instance of noncompliance that we have reported to management of the County in a separate letter dated June 21, 2002.

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 management of the County in a separate letter dated June 21, 2002.

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, the 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.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

June 21, 2002



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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 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, 2001. 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, 2001.

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.

**Internal Control Over Compliance
(Continued)**

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.

This report is intended for the information and use of the audit committee, management, the 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.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

June 21, 2001

**FINANCIAL CONDITION
MIAMI COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
DECEMBER 31, 2001**

1. SUMMARY OF AUDITOR'S RESULTS
--

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Medical Assistance Program (Medicaid Title XIX) - CFDA # 93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

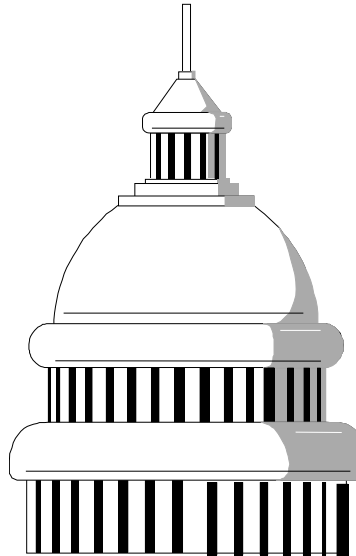
**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

Miami County, Ohio



*COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2001*

MIAMI COUNTY, OHIO

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2001

Chris A. Peebles
Miami County Auditor

Prepared by the Accounting Department
of the Miami County Auditor's Office

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MIAMI COUNTY

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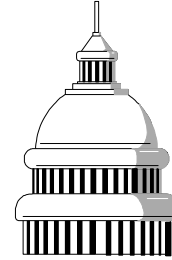
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INTRODUCTORY SECTION

CHRIS A. PEEPLES

Miami County Auditor

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



June 21, 2002

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, 2001 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 433.04 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 2001 the County maintained thirty-six 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 2001 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 2001 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 2001.

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 five 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 \$51,651,165, 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 \$2,385,000, accrued vacation and sick leave benefits due to employees in non-proprietary funds of \$2,213,792 and a capital lease liability of \$64,655. In addition to the above noted general long-term liabilities, the County had a \$590,686 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 2001 the County implemented GASB Statement Nos. 33 and 36, all other accounting policies were applied consistently with those of 2000. 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 2001 unemployment rate for Miami County increased from 3.3% reported in 2000 to 4.3%, a 1% increase. The unemployment rate for December 2000 was 2.8% and for the period January through December averaged 4.3%. Compared with a 4.2% rate for the State of Ohio and the 4.8% for the nation, Miami County's 4.3% 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."

Goodrich, whose operations in Miami County date to the 1940's plan a \$71 million interior renovation and technology update at its aircraft wheels and brake business. The investment in capital will also result in the creation of approximately 38 new jobs.

F & P America, which opened in Troy in 1994, plans to add 40,000 square feet to its automotive parts manufacturing plant and add 40 full-time and 10 temporary full-time positions to its existing 585 jobs. The company will invest approximately \$40 million in the project.

Retail operations continue to expand within Miami County. Lowes Company, a national home improvement store and Kohl's, a regional department store both plan the construction of new facilities. The Lowes Store, a 150,000 square foot facility will cost in excess of \$4.3 million and will provide employment opportunities for approximately 160 people. The Kohl's store will encompass 87,000 square feet and is expected to cost approximately \$4 million.

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 2001, the second full year of operation, the facility received 1,811 inmates and released 1,800 inmates. The average daily population was 174 during 2001 with the peak day population reaching 211.

Municipal Court

The Community Service Work Program included 867 participants in 2001 who performed over 27,098 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.

Sanitary Engineering

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 water line construction to commence in 2002. Sewer line work is slated to begin in 2005. Reimbursement for the residents share of the cost of the projects will be derived from assessments to the property owners and from tap fees as connections are made to the new lines.

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. Phase three of the project was started in 2001. This phase consisted of constructing waterlines to Bethel High School, located north of the Village of Brandt. The first three phases were completed at a total construction cost of \$1,731,318. Project funds have come from the Ohio Public Works Commission, CDBG funds and a debt issue for the balance.

The next phase of the water line installation project will begin in August of 2002. This phase will consist of the installation of a water line from the U.S. Route 40/201 intersection, south to the new Concrete Sealants Company near Singer Road. The estimated project cost is \$210,000 and will be funded from CDBG funds and property assessments.

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, II and III of the project have been completed. Cadastral maps (also referred to by a variety of names including assessment, appraisal, property, real estate and tax maps) show the boundaries of the 46,373 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.

In early 2002, the County entered into contract for the countywide Digital Orthophotography and LIDAR (light detection and ranging) contour project. The project will re-establish and refine horizontal and vertical ground control on 120 existing monuments in the project area. The final product of the project will be current Orthophotography of Miami County cities and villages along with 2' contour elevation maps. This project is expected to be completed in early 2003.

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>
Range Line Rd. Bridge No. 17.13	Bridge Replacement	\$951,165	November 2003
Shawnee Bridge, Piqua	Bridge Replacement	5,040,000	November 2005

The Miami County Department of Job and Family Services

The Miami County Department of Job and Family Services will complete the construction on a 5,060 square foot building addition in July 2002. The addition will house the “Job Center of Miami County,” where residents can access the 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 job center in each county. The goal of the job center staff is to unite the needs of job seekers with those of local employers so that high demand occupations can be filled with qualified individuals. Successfully matching these complimentary needs serves to support and sustain a vibrant local economy.

The job center will incorporate a resource center with computer workstations, tables and reference materials arranged in a large open area. An entry foyer, restrooms, four offices and a large conference room will also be available to carry out WIA programs and services. Included in the addition will be sufficient space to accommodate future growth due to anticipated expansion of programs and services to Miami County residents in the coming years.

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:

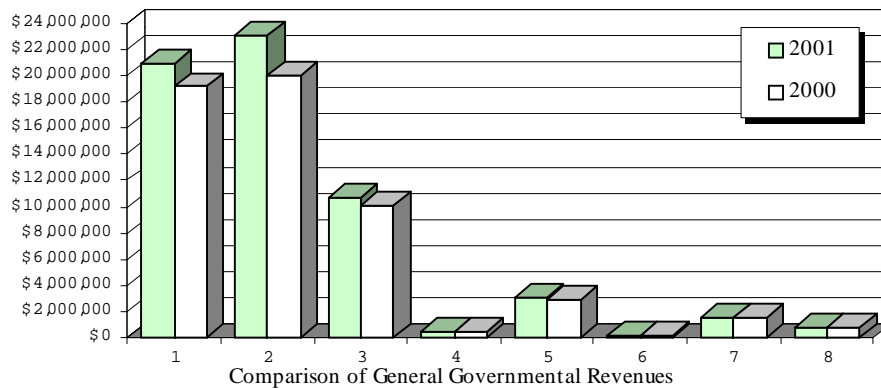
- | | | | |
|---|---------------------------|---|------------------------|
| * | Personal services | * | Materials and supplies |
| * | Contractual services | * | Capital Outlay |
| * | Travel and Transportation | * | Debt Service |
| * | Transfers | | Principal
Interest |

Lower levels within each object are accounted for and reported internally. Such lower levels are referred to as line items of expenditure. Estimated amounts must be encumbered prior to final approval of purchase orders or other contracts to vendors. Unencumbered appropriations return (lapse) to the unappropriated balances in the individual funds at the end of each fiscal year which coincides with the calendar year. Appropriations, both original and supplemental, must be authorized by the Board of County Commissioners. Supplemental appropriations occurred numerous times during the year. The original general fund appropriation for 2001 was \$21,663,806. The appropriation was supplemented to provide funding for a long-range facilities plan for the County and various increased appropriations to fund contingencies. The final general fund appropriations of \$23,116,196 represent an increase of \$1,452,390, which is a 6.7% increase over the original appropriations. Special revenue funds appropriations increased by \$8,576,140 from initial appropriations of \$35,594,936 to year end appropriations of \$44,171,076. 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 \$1,968,868, from initial appropriations of \$6,009,788 to year end appropriations of \$7,978,656. The increase in appropriations for the capital projects funds is due primarily to appropriations for expenditures that were not included in the original budget.

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, 2000 and 2001, the percentage of total revenues for each year and the amount and percentage of increase/(decrease) in relation to 2000's revenue.

Revenue Source	2001 Total	Percent of Total	2000 Total	Percent of Total	Increase (Decrease) over 2000	Percent of Increase (Decrease)
1. Taxes	\$20,925,983	34.50%	\$19,207,021	34.98%	\$1,718,962	8.95%
2. Intergovernmental Revenues	23,158,300	38.18%	20,043,666	36.51%	3,114,634	15.54%
3. Charges for Services	10,699,575	17.64%	10,098,425	18.39%	601,150	5.95%
4. Licenses and Permits	402,422	0.66%	398,808	0.73%	3,614	0.91%
5. Investment Earnings	3,075,942	5.07%	2,928,967	5.34%	146,975	5.02%
6. Special Assessments	76,388	0.13%	76,119	0.14%	269	0.35%
7. Fines and Forfeitures	1,560,521	2.57%	1,433,064	2.61%	127,457	8.89%
8. All Other Revenues	755,589	1.25%	713,222	1.30%	42,367	5.94%
Total	\$60,654,720	100.00%	\$54,899,292	100.00%	\$5,755,428	



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 increased in 2001 primarily due to the collection of the 1.70 mill replacement levy for the MRDD Board Fund and due to an overall growth in the County's property tax base.

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 increase results from a significant increase in block grant funds for Temporary Assistance to Needy Families (TANF). The Ohio Department of Job and Family Services (ODJFS) experienced an excess of TANF funds and made those funds available to counties throughout Ohio to provide extra services. The ODJFS also allocated TANF funds to other programs such as Child Welfare and Help Me Grow, which were distributed through the county.

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. Lower interest rates have also resulted in a significant number of refinancing which has had a positive impact on recorders fees.

Revenues generated from licenses and permits experienced a minor increase from 2000 primarily due to a slight increase in residential and commercial, renovations and construction from 2000 to 2001.

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 \$146,975 from 2000 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 2000 levels due to an increase in the number of court cases in 2001.

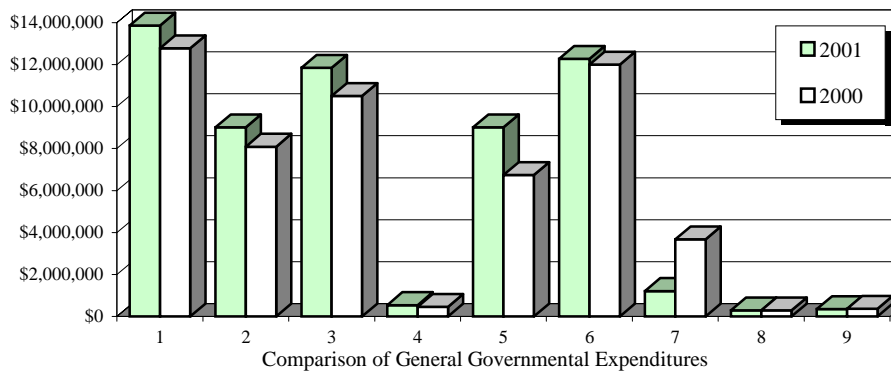
The special assessments revenue will vary with the nature and timing of special assessment projects completed by Miami County. The increase is indicative of these timing differences.

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 revenues from social service agencies. All other revenues represented only 1.25% of total revenues in 2001.

In an overall comparison of total revenues from 2000 to 2001, the net increase in revenues was \$5,755,428, an increase of 10.48%. As noted previously, the majority of the increase is attributable to increased grant revenues from the Ohio Department of Jobs and Family Services.

Expenditures for general governmental purposes (as defined above) totaled \$58,407,197 in 2001, an increase of \$3,488,612 over 2000. Expenditures for the major functions of the County and the percentage of total for 2000 and 2001, and the amount and percentage increase/(decrease) over 2000 are shown in the following table:

Function	2001 Total	Percent of Total	2000 Total	Percent of Total	Increase (Decrease) over 2000	Percent of Increase (Decrease)
1. Public Safety	\$13,864,439	23.73%	\$12,777,469	23.27%	\$1,086,970	8.51%
2. Health	9,019,913	15.44%	8,090,945	14.73%	928,968	11.48%
3. Human Services	11,851,536	20.29%	10,510,608	19.14%	1,340,928	12.76%
4. Conservation and Recreation	541,255	0.93%	456,791	0.83%	84,464	18.49%
5. Public Works	9,012,046	15.43%	6,740,686	12.27%	2,271,360	33.70%
6. General Government	12,270,362	21.01%	12,005,531	21.86%	264,831	2.21%
7. Capital Outlay	1,212,123	2.08%	3,670,812	6.68%	(2,458,689)	(66.98%)
8. Debt Service - Principal	284,345	0.49%	295,045	0.54%	(10,700)	(3.63%)
9. Debt Service - Interest	351,178	0.60%	370,698	0.68%	(19,520)	(5.27%)
Total	\$58,407,197	100.00%	\$54,918,585	100.00%	\$3,488,612	



The general governmental function increased \$264,831 in 2001, 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 payout of accrued vacation and sick-leave resulting from above average turnover during 2001. The additional increase is due to routine increases in personnel, salaries and fringe benefits along with price increases for goods and services used in the safety operations.

Public Works expenditures increased primarily due to the capital 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. Riverside School also experienced increased costs for housing.

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 2001 due mainly to routine increases in salaries and fringe benefits along with increased standard operating costs. The County also made a one-time contribution to assist the Agricultural Society.

Capital Outlay expenditures decreased 66.98% primarily due to the completion of numerous projects which were underway in 2000 and a conscious decision on the part of the County Commissions to move cautiously during uncertain economic times.

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 \$6,655,055 and total operating expenses were \$6,465,442, resulting in operating income of \$189,613. After non-operating revenues and expenses, the enterprise operations had a net loss of \$58,921. Interest and fiscal charges amounted to \$298,820. The net loss was covered by a substantial beginning retained earnings balance leaving year end retained earnings in the enterprise funds of \$2,468,323.

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 \$3,447,910 and total operating expenses were \$4,037,269, resulting in an operating loss of \$589,359, due to higher health care claims. Year end retained earnings decreased to \$556,238.

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, 2001, was \$6,990,000 which consisted entirely of the following:

Unvoted general obligation bonds/non-self supported	\$2,385,000
Unvoted general obligation bonds/self supported	\$4,605,000

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, 2001, the County had an unvoted debt margin of \$17,567,131 and a direct margin of \$45,903,763.

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

Cash Management:

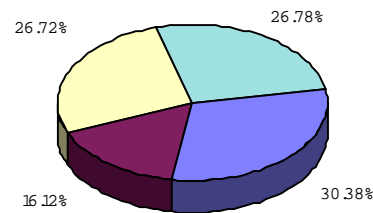
Cash management is a vital component of the County's overall financial strategy. The primary objective of the County's investment activity is the preservation of capital and the protection of invested principal. The County pools its cash to simplify cash management. Miami County participates in the State 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 \$3,098,289 for fiscal year 2001.

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, 2001:

Cash Resources	2001	%
Cash	\$15,916,516	30.38
STAR Ohio	8,449,822	16.12
Certificates of Deposits	14,000,000	26.72
U.S. Government Securities	14,035,773	26.78
Total Resources	\$52,402,111	100.00

2001



At December 31, 2001, the County had deposits of \$29,916,516 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 \$93,883,932.

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, 2001, 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, 2000. 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 ten consecutive years (fiscal years ended 1991 - 2000). 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:

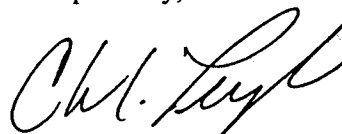
The publication of this report is the culmination of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much time 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, Ami Lillicrap, Charlotte North, Alicia Owens, Laura Penny, Vicki Purk and Missy Rougier for their continued daily efforts throughout the year. In addition, I wish to thank the remaining staff of the County Auditor's Office for their contributions to the on-going operation of the office.

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

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

Respectfully,



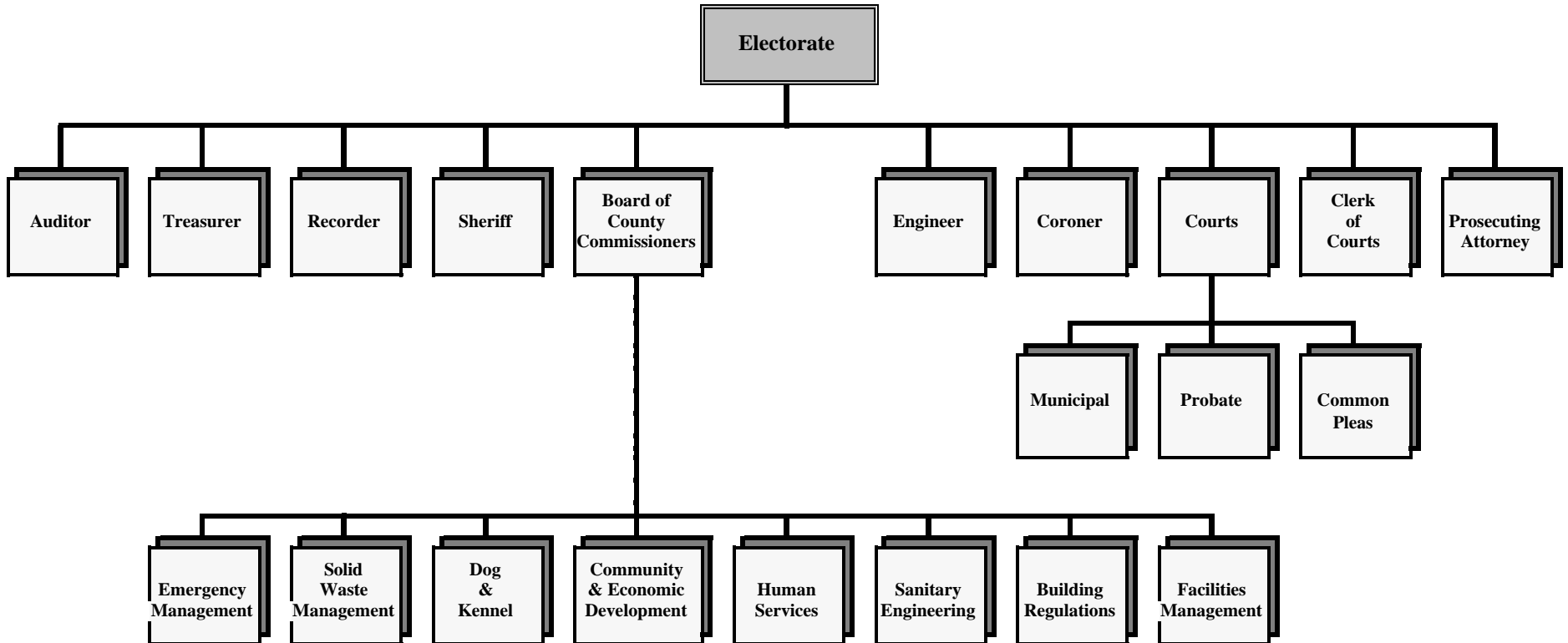
Chris A. Peeples
Miami County Auditor

MIAMI COUNTY, OHIO
LIST OF ELECTED OFFICIALS
DECEMBER 31, 2001

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



- iii -

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, 2000

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.



Thomas A. Drew
President

Jeffrey L. Esler
Executive Director

FINANCIAL SECTION



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

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, 2001, as listed in the table of contents. 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 related 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 provides 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, 2001, and the results of its operations and the 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.

As described in Note 3, during the year ended December 31, 2001, the County adopted Governmental Accounting Statements Numbers 33 and 36.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2002 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.

We performed our audit to form 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 additional analysis and are not a required part of the general-purpose financial statements. We subjected this information 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.

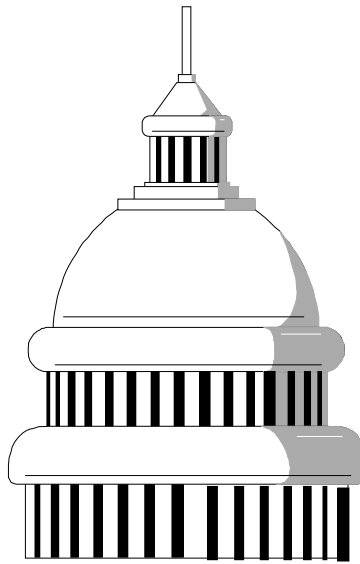
A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

JIM PETRO
Auditor of State

June 21, 2002

GENERAL PURPOSE FINANCIAL STATEMENTS

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, 2001 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, 2001

	<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	\$1,117,194	\$11,313,369	\$63,772	\$4,638,656
Investments	15,072,743	8,107,334	0	967,675
Receivables (net of allowance for doubtful accounts):				
Taxes	5,483,207	6,772,557	0	127,540
Accounts	127,865	70,309	0	0
Special Assessments	0	0	0	0
Interest	432,391	2,322	0	6,479
Loans	0	213,094	0	0
Due from Other Funds	34,878	328,812	0	7,149
Due from Component Unit	0	223	0	0
Due from Primary Government	0	0	0	0
Intergovernmental Receivables	1,974,106	7,676,933	0	418,045
Interfund Loans Receivables	15,468	0	0	0
Inventory of Supplies at Cost	0	171,297	0	0
Prepaid Items	158,729	54,062	0	0
Deferred Loss on Early Retirement of Debt	0	0	0	0
Fixed Assets (Net Accumulated Depreciation)	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>\$24,416,581</u>	<u>\$34,710,312</u>	<u>\$63,772</u>	<u>\$6,165,544</u>

MIAMI COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND
DISCRETELY PRESENTED COMPONENT UNIT
DECEMBER 31, 2001

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		Totals Primary Government (Memorandum Only)	<u>Component Unit</u>
<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Trust and Agency Funds</u>	<u>General Fixed Assets</u>	<u>General Long-Term Obligations</u>		<u>Riverside Training Industries</u>
\$898,812	\$491,961	\$5,842,574	\$0	\$0	\$24,366,338	\$375,496
328,585	344,004	3,215,432	0	0	28,035,773	427,242
0	0	61,312,031	0	0	73,695,335	0
482,836	0	751,482	0	0	1,432,492	81,537
0	0	938,241	0	0	938,241	0
653	0	0	0	0	441,845	0
0	0	0	0	0	213,094	0
13,036	0	0	0	0	383,875	0
0	0	0	0	0	223	0
0	0	0	0	0	0	130
34,736	38,151	124,936	0	0	10,266,907	0
0	0	0	0	0	15,468	0
0	0	0	0	0	171,297	723
0	0	0	0	0	212,791	4,810
273,238	0	0	0	0	273,238	0
11,898,211	0	0	51,651,165	0	63,549,376	1,389,539
0	0	0	0	63,772	63,772	0
0	0	0	0	5,190,361	5,190,361	0
<u>\$13,930,107</u>	<u>\$874,116</u>	<u>\$72,184,696</u>	<u>\$51,651,165</u>	<u>\$5,254,133</u>	<u>\$209,250,426</u>	<u>\$2,279,477</u>

(Continued)

MIAMI COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND
DISCRETELY PRESENTED COMPONENT UNIT
DECEMBER 31, 2001

	<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	\$253,720	\$988,612	\$0	\$26,580
Accrued Wages and Benefits Payable	354,879	490,236	0	0
Due to Other Funds	71,613	185,579	0	0
Due to Component Unit	0	130	0	0
Due to Primary Government	0	0	0	0
Intergovernmental Payables	16,968	79,280	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	83,709
Deferred Revenue	5,847,976	12,711,078	0	401,921
General Obligation Notes Payable	0	0	0	5,950,000
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 Loans Payable	0	0	0	0
Superfund Site Liability	0	0	0	0
Total Liabilities	6,545,156	14,470,383	0	6,462,210
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	582,060	1,583,313	0	660,535
Reserved for Loans Receivable	15,468	213,094	0	0
Reserved for Supplies Inventory	0	171,297	0	0
Reserved for Prepaid Items	158,729	54,062	0	0
Reserved for Debt Service	0	0	63,772	0
Unreserved	17,115,168	18,218,163	0	(957,201)
Total Equity and Other Credits	17,871,425	20,239,929	63,772	(296,666)
Total Liabilities, Equity and Other Credits	\$24,416,581	\$34,710,312	\$63,772	\$6,165,544

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, 2001

<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
\$256,293	\$0	\$5,450	\$0	\$0	\$1,530,655	\$7,495
28,021	3,046	0	0	0	876,182	30,872
1,747	0	124,936	0	0	383,875	0
0	0	0	0	0	130	0
0	0	0	0	0	0	223
142,695	0	400	0	0	239,343	0
0	0	71,837,257	0	0	71,837,257	1,219
0	0	0	0	0	15,468	0
0	314,832	0	0	0	314,832	0
35,251	0	0	0	0	118,960	0
0	0	0	0	0	18,960,975	0
1,210,000	0	0	0	0	7,160,000	0
118,893	0	0	0	2,213,792	2,332,685	0
0	0	0	0	64,655	64,655	0
4,605,000	0	0	0	2,385,000	6,990,000	0
754,800	0	0	0	0	754,800	0
0	0	0	0	590,686	590,686	0
<u>7,152,700</u>	<u>317,878</u>	<u>71,968,043</u>	<u>0</u>	<u>5,254,133</u>	<u>112,170,503</u>	<u>39,809</u>
0	0	0	51,651,165	0	51,651,165	0
4,309,084	0	0	0	0	4,309,084	0
2,468,323	556,238	0	0	0	3,024,561	2,239,668
0	0	123	0	0	2,826,031	0
0	0	0	0	0	228,562	0
0	0	0	0	0	171,297	0
0	0	0	0	0	212,791	0
0	0	0	0	0	63,772	0
0	0	216,530	0	0	34,592,660	0
<u>6,777,407</u>	<u>556,238</u>	<u>216,653</u>	<u>51,651,165</u>	<u>0</u>	<u>97,079,923</u>	<u>2,239,668</u>
<u>\$13,930,107</u>	<u>\$874,116</u>	<u>\$72,184,696</u>	<u>\$51,651,165</u>	<u>\$5,254,133</u>	<u>\$209,250,426</u>	<u>\$2,279,477</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, 2001

	Governmental			
	Fund Types			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Revenues:				
Taxes	\$10,414,645	\$9,782,443	\$0	\$728,895
Intergovernmental Revenues	2,635,220	19,934,601	0	588,479
Charges for Services	3,895,366	6,770,779	0	33,430
Licenses and Permits	402,372	50	0	0
Investment Earnings	2,840,853	98,200	0	136,889
Special Assessments	0	71,023	0	5,365
Fines and Forfeitures	1,331,411	229,110	0	0
All Other Revenues	394,231	361,358	0	0
Total Revenues	<u>21,914,098</u>	<u>37,247,564</u>	<u>0</u>	<u>1,493,058</u>
Expenditures:				
Current:				
Public Safety	8,680,642	5,183,797	0	0
Health	170,984	8,848,929	0	0
Human Services	1,693,582	10,157,954	0	0
Conservation and Recreation	374,152	167,103	0	0
Public Works	0	9,012,046	0	0
General Government	9,378,836	2,891,526	0	0
Capital Outlay	0	0	0	1,212,123
Debt Service:				
Principal Retirement	0	19,345	265,000	0
Interest and Fiscal Charges	0	4,620	118,119	228,439
Total Expenditures	<u>20,298,196</u>	<u>36,285,320</u>	<u>383,119</u>	<u>1,440,562</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,615,902	962,244	(383,119)	52,496
Other Financing Sources (Uses):				
Proceeds from Sale of Fixed Assets	0	8,888	0	513,122
Operating Transfers In	99,159	0	375,918	409,025
Operating Transfers Out	(324,025)	(473,333)	0	(86,744)
Total Other Financing Sources (Uses)	<u>(224,866)</u>	<u>(464,445)</u>	<u>375,918</u>	<u>835,403</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,391,036	497,799	(7,201)	887,899
Restated Fund Balance (Deficit) at Beginning of Year	16,480,389	19,739,728	70,973	(1,184,565)
Increase in Inventory Reserve	0	2,402	0	0
Fund Balance (Deficit) at End of Year	<u>\$17,871,425</u>	<u>\$20,239,929</u>	<u>\$63,772</u>	<u>(\$296,666)</u>

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

<i>Fiduciary</i> <i>Fund Type</i> Expendable Trust Funds	Totals (Memorandum Only)
\$0	\$20,925,983
0	23,158,300
0	10,699,575
0	402,422
1,720	3,077,662
0	76,388
0	1,560,521
84,625	840,214
<u>86,345</u>	<u>60,741,065</u>
0	13,864,439
0	9,019,913
1,300	11,852,836
0	541,255
0	9,012,046
71,874	12,342,236
0	1,212,123
0	284,345
0	351,178
<u>73,174</u>	<u>58,480,371</u>
13,171	2,260,694
0	522,010
0	884,102
0	(884,102)
<u>0</u>	<u>522,010</u>
13,171	2,782,704
203,482	35,310,007
0	2,402
<u>\$216,653</u>	<u>\$38,095,113</u>

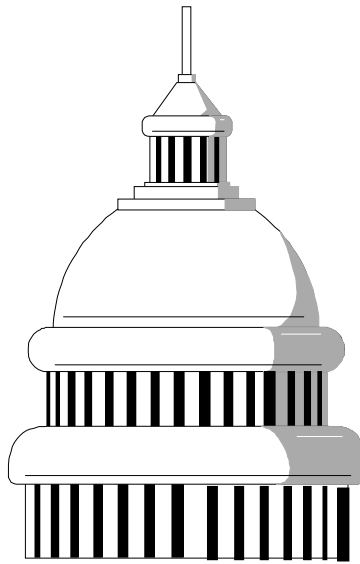
MIAMI COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>General Fund</u>			<u>Special Revenue Funds</u>		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Taxes	\$9,942,600	\$10,340,237	\$397,637	\$9,615,283	\$9,759,209	\$143,926
Intergovernmental Revenues	2,385,700	2,639,137	253,437	20,473,708	20,180,443	(293,265)
Charges for Services	3,134,565	3,723,769	589,204	6,508,892	6,842,929	334,037
Licenses and Permits	396,060	402,372	6,312	0	50	50
Investment Earnings	2,300,000	2,728,898	428,898	50,150	54,632	4,482
Special Assessments	0	0	0	73,809	71,023	(2,786)
Fines and Forfeitures	1,111,100	1,324,246	213,146	199,000	224,882	25,882
All Other Revenues	303,871	383,107	79,236	507,624	377,451	(130,173)
Total Revenues	<u>19,573,896</u>	<u>21,541,766</u>	<u>1,967,870</u>	<u>37,428,466</u>	<u>37,510,619</u>	<u>82,153</u>
Expenditures:						
Current:						
Public Safety	9,494,058	9,043,423	450,635	6,511,487	5,521,096	990,391
Health	186,252	185,783	469	10,336,531	9,535,974	800,557
Human Services	1,782,030	1,701,624	80,406	11,838,638	10,796,433	1,042,205
Conservation and Recreation	410,735	374,152	36,583	167,887	167,103	784
Public Works	0	0	0	10,842,572	9,695,066	1,147,506
General Government	10,917,411	9,806,305	1,111,106	3,999,128	3,119,891	879,237
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	<u>22,790,486</u>	<u>21,111,287</u>	<u>1,679,199</u>	<u>43,696,243</u>	<u>38,835,563</u>	<u>4,860,680</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,216,590)	430,479	3,647,069	(6,267,777)	(1,324,944)	4,942,833
Other Financing Sources (Uses):						
Proceeds from Sale of Fixed Assets	0	0	0	0	8,888	8,888
Proceeds from General Obligation Notes	0	0	0	0	0	0
Operating Transfers In	0	99,159	99,159	0	0	0
Operating Transfers Out	(324,210)	(324,025)	185	(473,333)	(473,333)	0
Advances In	0	1,500	1,500	1,500	1,500	0
Advances Out	(1,500)	(1,500)	0	(1,500)	(1,500)	0
Total Other Financing Sources (Uses)	<u>(325,710)</u>	<u>(224,866)</u>	<u>100,844</u>	<u>(473,333)</u>	<u>(464,445)</u>	<u>8,888</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,542,300)	205,613	3,747,913	(6,741,110)	(1,789,389)	4,951,721
Fund Balance at Beginning of Year	14,278,383	14,278,383	0	15,648,784	15,648,784	0
Prior Year Encumbrances	714,202	714,202	0	2,842,152	2,842,152	0
Fund Balance at End of Year	<u>\$11,450,285</u>	<u>\$15,198,198</u>	<u>\$3,747,913</u>	<u>\$11,749,826</u>	<u>\$16,701,547</u>	<u>\$4,951,721</u>

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, 2001

<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	\$680,000	\$720,446	\$40,446	\$20,237,883	\$20,819,892	\$582,009
0	0	0	572,355	572,355	0	23,431,763	23,391,935	(39,828)
0	0	0	0	26,281	26,281	9,643,457	10,592,979	949,522
0	0	0	0	0	0	396,060	402,422	6,362
0	0	0	150,000	148,444	(1,556)	2,500,150	2,931,974	431,824
0	0	0	6,000	5,365	(635)	79,809	76,388	(3,421)
0	0	0	0	0	0	1,310,100	1,549,128	239,028
0	0	0	0	0	0	811,495	760,558	(50,937)
0	0	0	1,408,355	1,472,891	64,536	58,410,717	60,525,276	2,114,559
0	0	0	0	0	0	16,005,545	14,564,519	1,441,026
0	0	0	0	0	0	10,522,783	9,721,757	801,026
0	0	0	0	0	0	13,620,668	12,498,057	1,122,611
0	0	0	0	0	0	578,622	541,255	37,367
0	0	0	0	0	0	10,842,572	9,695,066	1,147,506
0	0	0	0	0	0	14,916,539	12,926,196	1,990,343
0	0	0	2,171,301	2,053,858	117,443	2,171,301	2,053,858	117,443
265,000	265,000	0	5,450,000	5,450,000	0	5,715,000	5,715,000	0
118,119	118,119	0	270,611	267,980	2,631	388,730	386,099	2,631
383,119	383,119	0	7,891,912	7,771,838	120,074	74,761,760	68,101,807	6,659,953
(383,119)	(383,119)	0	(6,483,557)	(6,298,947)	184,610	(16,351,043)	(7,576,531)	8,774,512
0	0	0	0	513,122	513,122	0	522,010	522,010
0	0	0	5,450,000	5,950,000	500,000	5,450,000	5,950,000	500,000
375,918	375,918	0	249,000	409,025	160,025	624,918	884,102	259,184
0	0	0	(86,744)	(86,744)	0	(884,287)	(884,102)	185
0	0	0	0	0	0	1,500	3,000	1,500
0	0	0	0	0	0	(3,000)	(3,000)	0
375,918	375,918	0	5,612,256	6,785,403	1,173,147	5,189,131	6,472,010	1,282,879
(7,201)	(7,201)	0	(871,301)	486,456	1,357,757	(11,161,912)	(1,104,521)	10,057,391
70,973	70,973	0	3,998,873	3,998,873	0	33,997,013	33,997,013	0
0	0	0	433,887	433,887	0	3,990,241	3,990,241	0
\$63,772	\$63,772	\$0	\$3,561,459	\$4,919,216	\$1,357,757	\$26,825,342	\$36,882,733	\$10,057,391



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, 2001

	<u>Proprietary Fund Types</u>		Totals Primary	<u>Component Unit</u>
	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	Government (Memorandum Only)	Riverside Training Industries
<u>Operating Revenues:</u>				
Charges for Services	\$6,613,392	\$3,418,355	\$10,031,747	\$887,817
Other Operating Revenues	41,663	29,555	71,218	877
Lease Income	0	0	0	126,000
Total Operating Revenues	<u>6,655,055</u>	<u>3,447,910</u>	<u>10,102,965</u>	<u>1,014,694</u>
<u>Operating Expenses:</u>				
Personal Services	948,212	64,922	1,013,134	835,378
Materials and Supplies	247,232	0	247,232	53,437
Contractual Services	4,829,924	396,734	5,226,658	314,992
Utilities	44,549	0	44,549	61,537
Depreciation	395,525	0	395,525	67,767
Health Insurance Claims	0	3,575,613	3,575,613	0
Total Operating Expenses	<u>6,465,442</u>	<u>4,037,269</u>	<u>10,502,711</u>	<u>1,333,111</u>
Operating Income (Loss)	189,613	(589,359)	(399,746)	(318,417)
<u>Non-Operating Revenues (Expenses):</u>				
Investment Earnings	20,627	0	20,627	(15,304)
Interest and Fiscal Charges	(298,820)	0	(298,820)	0
In-Kind Contributions	0	0	0	280,450
Capital Contributions	29,659	0	29,659	0
Other Non-Operating Expense	0	0	0	(3,253)
Loss on Disposal of Fixed Assets	0	0	0	(3,943)
Total Non-Operating Revenues (Expenses)	<u>(248,534)</u>	<u>0</u>	<u>(248,534)</u>	<u>257,950</u>
Net Loss	(58,921)	(589,359)	(648,280)	(60,467)
Restated Retained Earnings at Beginning of Year	<u>2,527,244</u>	<u>1,145,597</u>	<u>3,672,841</u>	<u>2,300,135</u>
Retained Earnings at End of Year	<u>\$2,468,323</u>	<u>\$556,238</u>	<u>\$3,024,561</u>	<u>\$2,239,668</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, 2001

	<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	\$6,794,955	\$3,398,546	\$10,193,501	\$888,675
Rental Receipts	0	0	0	126,000
Cash Payments for Goods and Services	(5,153,550)	(4,007,813)	(9,161,363)	(165,661)
Cash Payments to Employees	(934,956)	(63,405)	(998,361)	(831,485)
Other Operating Receipts	34,997	29,555	64,552	877
Net Cash Provided (Used) by Operating Activities	<u>741,446</u>	<u>(643,117)</u>	<u>98,329</u>	<u>18,406</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Acquisition and Construction of Assets	(1,359,109)	0	(1,359,109)	(13,874)
Proceeds from the Sale Fixed Assets	0	0	0	7,335
Proceeds from the Sale of General Obligation Notes	1,210,000	0	1,210,000	0
Principal Paid on General Obligation Notes	(1,260,000)	0	(1,260,000)	0
Proceeds of Ohio Public Works Commission Loan	465,264	0	465,264	0
Principal Paid on Ohio Public Works Commission Loan	(19,600)	0	(19,600)	0
Principal Paid on General Obligation Bonds	(260,000)	0	(260,000)	0
Interest Paid on All Debt	(294,275)	0	(294,275)	0
Net Cash Used for Capital and Related Financing Activities	<u>(1,517,720)</u>	<u>0</u>	<u>(1,517,720)</u>	<u>(6,539)</u>
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	22,736	0	22,736	8,260
Sale of Investments	295,354	355,503	650,857	14,656
Purchases of Investments	0	0	0	(16,871)
Net Cash Provided by Investing Activities	<u>318,090</u>	<u>355,503</u>	<u>673,593</u>	<u>6,045</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(458,184)	(287,614)	(745,798)	17,912
Cash and Cash Equivalents at Beginning of Year	<u>1,356,996</u>	<u>779,575</u>	<u>2,136,571</u>	<u>357,584</u>
Cash and Cash Equivalents at End of Year	<u>\$898,812</u>	<u>\$491,961</u>	<u>\$1,390,773</u>	<u>\$375,496</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, 2001

	<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 Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u>				
Operating Income (Loss)	\$189,613	(\$589,359)	(\$399,746)	(\$318,417)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation Expense	395,525	0	395,525	67,767
In-Kind Contributions	0	0	0	280,450
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	150,877	0	150,877	(2,139)
Decrease in Due from Other Funds	25,857	0	25,857	0
Increase in Intergovernmental Receivable	0	(19,809)	(19,809)	0
Decrease in Due from Primary Government	0	0	0	2,997
Decrease in Inventory	0	0	0	1,785
Decrease in Prepaids	452	0	452	2,649
Decrease in Accounts Payable	(78,960)	0	(78,960)	(2,137)
Increase in Accrued Wages and Benefits	8,063	1,517	9,580	3,893
Decrease in Health Insurance Claims Payable	0	(35,466)	(35,466)	0
Decrease in Due to Primary Government	0	0	0	(19,269)
Decrease in Due to Other Funds	(192)	0	(192)	0
Increase in Due to Others	0	0	0	827
Increase in Intergovernmental Payables	45,018	0	45,018	0
Increase in Compensated Absences Payable	5,193	0	5,193	0
Total Adjustments	551,833	(53,758)	498,075	336,823
Net Cash Provided (Used) by Operating Activities	\$741,446	(\$643,117)	\$98,329	\$18,406

Schedule of Noncash Investing, Capital and Financing Activities:

As of December 31, 2001, the Water Fund had an outstanding liability of \$68,985 for the purchase of certain capital assets.

As of December 31, 2001, the Water Fund had an outstanding receivable of \$34,736, which represents the balance of the Ohio Public Works Commission Loan.

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, 2001

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, 2001

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, 2001

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, 2001 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, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting (Continued)

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis.

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.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)

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.

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 2001.

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 2001, 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.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)

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.

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, 2001

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 2001 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)	\$1,391,036	\$497,799	(\$7,201)	\$887,899
Increase (Decrease):				
Accrued Revenues at December 31, 2001				
received during 2002	(2,355,194)	(2,440,845)	0	(157,292)
Accrued Revenues at December 31, 2000				
received during 2001	1,982,862	2,696,511	0	137,125
Accrued Expenditures at December 31, 2001				
paid during 2002	697,180	1,759,305	0	110,289
Accrued Expenditures at December 31, 2000				
paid during 2001	(659,412)	(1,667,892)	0	(304,450)
2000 Prepays for 2001	164,354	51,278	0	0
2001 Prepays for 2002	(158,729)	(54,062)	0	0
Note Proceeds	0	0	0	5,950,000
Note Retirements	0	0	0	(5,450,000)
Outstanding Encumbrances	(856,484)	(2,631,483)	0	(687,115)
Budget Basis	\$205,613	(\$1,789,389)	(\$7,201)	\$486,456

E. Cash and Cash Equivalents

During fiscal year 2001, 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, 2001

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 2001, 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, 2001. Riverside Training Industries (discretely presented component unit) permitted investments include stocks, corporate bonds and mutual funds. All investments are valued at share market prices, which are the prices the investments could be sold for on December 31, 2001. See Note 4, "Cash, Cash Equivalents and Investments."

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
DECEMBER 31, 2001

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. Capital contributions received after December 31, 2000 will be recorded as revenue in the proprietary funds.

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	Water Fund
Commission Loans	Sewer Fund

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Long-Term Obligations (Continued)

<u>Obligation</u>	<u>Fund</u>
Capital Lease	Motor Vehicle and Gas Tax Fund
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
DECEMBER 31, 2001

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, loans receivable, 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 \$3,804,757 in the Permanent Improvement Fund (capital projects fund) arises from the recognition of notes payable within the fund. The fund deficit of \$925 in the Municipal Court Restitution Fund (expendable trust fund) arises from the recognition of expenditures on the modified accrual basis which are greater than expenditures on a cash basis. The fund deficits do 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
DECEMBER 31, 2001

NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF FUND BALANCES/RETAINED EARNINGS

A. Prior Period Adjustment

The County corrected an error in accounting for CDBG Loans Receivable. The correction did not result in a change to fund balance, but it did increase both loans receivable and deferred revenue balances from the balances reported at December 31, 2000.

B. Changes in Accounting Principles

For the year ended December 31, 2001, the County has implemented GASB Statement No. 33 “Accounting and Financial Reporting for Nonexchange Transactions” and GASB Statement No. 36 “Recipient Reporting for Certain Shared Nonexchange Revenues”.

C. Restatement of Fund Balances/Retained Earnings

The changes to the beginning fund balances are as follows:

Description	General Fund	Special Revenue Funds
Balance at December 31, 2000 (as reported)	\$16,160,090	\$18,637,621
Implementation of GASB 33 and 36	320,299	1,102,107
Restated Balance at December 31, 2000	<u>\$16,480,389</u>	<u>\$19,739,728</u>

NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and Cash Equivalents." 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
DECEMBER 31, 2001

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
DECEMBER 31, 2001

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 \$29,916,516 and the bank balance was \$32,588,397. Federal depository insurance covered \$577,916 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 \$375,496 and the bank balance was \$360,078. 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, 2001

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	\$14,035,773	\$14,035,773
<u>Non-Categorized Investments</u>		
STAR Ohio	N/A	8,449,822
Total Investments	<u>\$14,035,773</u>	<u>\$22,485,595</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>
Corporate Stocks & Bonds	\$418,713	\$418,713
<u>Non-Categorized Investments</u>		
Mutual Funds	N/A	8,529
Total Investments	<u>\$418,713</u>	<u>\$427,242</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>Equivalents</u>	<u>Investments</u>
Per Combined Balance Sheet	\$24,366,338	\$28,035,773
Certificates of Deposit (with maturities of more than 3 months)	14,000,000	(14,000,000)
Investments:		
STAR Ohio	(8,449,822)	8,449,822
Per GASB Statement No. 3	<u>\$29,916,516</u>	<u>\$22,485,595</u>

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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	\$375,496	\$427,242
Per GASB Statement No. 3	\$375,496	\$427,242

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 2001 were levied after October 1, 2000 on assessed values as of January 1, 2000, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 2001. Real property taxes are payable annually or semi-annually. The first payment is due February 14; the remainder payable by July 20.

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

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

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

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

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 5 – TAXES (Continued)

A. Property Taxes (Continued)

The full tax rate to the County for the year ended December 31, 2001, was \$8.43 per \$1,000 of assessed value. The assessed value upon which 2001 tax receipts were based was \$1,860,683,820. This amount constitutes \$1,464,115,380 in real property assessed value, \$91,699,170 in public utility assessed value and \$304,869,270 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 .843% (8.43 mills) of assessed value.

B. Tax Receipts

Tax receipts for 2001 were as follows:

Real Estate Property Tax	\$8,807,610
Tangible Personal Property Tax	2,253,913
Public Utility Personal Property Tax	705,591
County Sales Tax	9,145,706
Mobile Home Tax	12,187
Cigarette Tax	976
Total Tax Receipts	<u><u>\$20,925,983</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 \$751,482 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, 2001

NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of December 31, 2001, 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	\$34,878	\$71,613
Special Revenue Funds:		
Motor Vehicle and Gasoline Tax Fund	132,537	0
Child Support Enforcement Agency Fund	0	113,543
Dog and Kennel Fund	1,741	642
Public Assistance Fund	83,799	63,996
Youth Services Subsidy Fund	0	1,069
E-911 Emergency Operations Fund	0	780
Public Defender Fund	0	832
Juvenile Detention/Rehabilitation Center Fund	46,635	3,945
Recycle Grant Fund	0	391
Children's Services Board Fund	64,100	381
Total Special Revenue Funds	<u>328,812</u>	<u>185,579</u>
Capital Projects Fund:		
Permanent Improvement Fund	7,149	0
Enterprise Funds:		
Water Fund	6,354	325
Sewer Fund	6,354	927
Transfer Station Fund	328	495
Total Enterprise Funds	<u>13,036</u>	<u>1,747</u>
Agency Fund:		
Auto Registration Fund	0	124,936
Totals	<u>\$383,875</u>	<u>\$383,875</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, 2001

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	\$223	\$130
Component Unit:		
RT Industries	130	223
Totals	\$353	\$353

NOTE 8 - OPERATING TRANSFERS

The following balances at December 31, 2001 represent operating transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$99,159	\$324,025
Special Revenue Funds:		
Public Assistance Fund	0	149,174
Juvenile Detention/Rehabilitation Center Fund	0	225,000
One-Stop Shop Fund	0	99,159
Total Special Revenue Funds	0	473,333
Debt Service Fund:		
General Obligation Debt Fund	375,918	0
Capital Projects Funds:		
Permanent Improvement Fund	409,025	0
Health Care Capital Improvement Fund	0	86,744
Total Capital Projects Funds	409,025	86,744
Total All Funds	\$884,102	\$884,102

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 9 - FIXED ASSETS

A. General Fixed Assets

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

Category	December 31, 2000	Additions	Deletions	December 31, 2001
Land	\$615,307	\$0	\$0	\$615,307
Buildings	26,049,226	22,200	0	26,071,426
Improvements Other than Buildings	229,802	0	0	229,802
Machinery and Equipment	15,424,025	1,443,966	(556,842)	16,311,149
Construction in Progress	8,080,427	343,054	0	8,423,481
Totals	<u>\$50,398,787</u>	<u>\$1,809,220</u>	<u>(\$556,842)</u>	<u>\$51,651,165</u>

B. Proprietary Fund Type Fixed Assets

A summary of proprietary fund type property, plant, and equipment at December 31, 2001 follows:

	Primary Government	Component Unit
	Proprietary Funds	Riverside Training Industries
Land	\$90,000	\$130,000
Improvements Other Than Buildings	11,967,924	78,205
Buildings, Structures and Improvements	2,479,272	1,638,257
Furniture, Fixtures and Equipment	1,290,852	299,309
Subtotal	15,828,048	2,145,771
Accumulated Depreciation	(4,049,413)	(756,232)
Net Proprietary Fund Fixed Assets	11,778,635	1,389,539
Construction in Progress	119,576	0
Total	<u>\$11,898,211</u>	<u>\$1,389,539</u>

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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 2001 employer contribution rate for local government employer units was 13.55%, of covered payroll, 9.25% to fund the pension and 4.3% to fund health care. For law enforcement, the employer rate was 16.7%, of covered payroll, 12.4% to fund the pension fund and 4.3% to fund health care. 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, 2001, 2000 and 1999 were \$3,256,206, \$2,470,678 and \$2,850,999, respectively, for employees of the County and \$335,024, \$330,821 and \$325,611, 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 2001 employer contribution rate (identified above) that was used to fund health care for the year 2001 was 4.3% of covered payroll which amounted to \$1,033,335 for employees other than law enforcement and \$86,264 for law enforcement employees.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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, 2000. 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 2000 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 411,076. The actuarial value of the PERS of Ohio net assets available for OPEB at December 31, 2000 is \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$14,364.6 million and \$2,628.7 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 survivor benefits based on eligible service credit to plan members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. The STRS of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to STRS, 300 East Broad Street, Suite 100, Columbus, Ohio 43215-3746 or by calling (614) 222-5853.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 10 - DEFINED BENEFIT PENSION PLANS (Continued)

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

The Ohio Revised Code provides statutory authority for County and employee contributions of 14% and 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. At June 30, 2001, 9.5% was allocated to fund the pension benefit and 4.5% to fund health care. The County's contributions to the STRS of Ohio for the years ending December 31, 2001, 2000 and 1999 were \$85,083, \$85,824 and \$81,218, respectively, which were equal to the required contributions for each year.

STRS provides postemployment health care benefits to retirees and their dependents. Coverage includes hospitalization, physician fees, prescription drugs and 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. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium.

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to a Health Care Reserve Fund. For the fiscal year ended June 30, 2001, the board allocated employer contributions equal to 4.5% of covered payroll to the Health Care Reserve Fund, which amounted to \$27,348 for the County. The balance of the Health Care Reserve Fund was \$3.419 billion at June 30, 2000 (the latest information available). 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.

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, 2001, the County's accumulated, unpaid compensated absences amounted to \$2,332,685, of which \$2,213,792 is recorded in the General Long-Term Obligations Account Group, and \$118,893 is recorded in the enterprise funds.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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, 2001	Issued	(Retired)	Balance December 31, 2001
Capital Projects General Obligation Notes:				
2.97% Hobart Building	\$3,000,000	\$3,000,000	(\$3,000,000)	\$3,000,000
2.97% Hobart Building	550,000	550,000	(550,000)	550,000
2.97% Juvenile Detention Center Addition	1,100,000	1,100,000	(1,100,000)	1,100,000
2.97% Building Improvements	800,000	800,000	(800,000)	800,000
3.29% Human Services Building	0	500,000	0	500,000
Total Capital Projects				
General Obligation Notes:	5,450,000	5,950,000	(5,450,000)	5,950,000
Enterprise General Obligation Notes:				
2.97% Monnin Sewer	270,000	270,000	(270,000)	270,000
2.97% Kessler Sewer	39,000	39,000	(39,000)	39,000
2.97% County Road 25	101,000	51,000	(101,000)	51,000
2.97% Water Line Improvement	850,000	850,000	(850,000)	850,000
Total Enterprise General Obligation Notes:	1,260,000	1,210,000	(1,260,000)	1,210,000
Total Notes Payable	<u>\$6,710,000</u>	<u>\$7,160,000</u>	<u>(\$6,710,000)</u>	<u>\$7,160,000</u>

NOTE 13 - CONTRIBUTED CAPITAL

During the year, contributed capital in the enterprise funds did not change. The balances at December 31, 2001 are as follows:

	Water	Sewer	Transfer Station	Total
Balance at 12/31/01	<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, 2001

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, 2001 are indicated below:

	Balance December 31, 2000	Issued (Retired)	Balance December 31, 2001
Enterprise Funds:			
1997 General Obligation Bonds:			
4.20 - 4.88% Camp Troy Water Bonds	\$658,220	(\$27,610)	\$630,610
4.20 - 4.88% Shenandoah Sewer Bonds	44,401	(1,863)	42,538
4.20 - 4.88% Evanston Sewer Bonds	475,608	(19,950)	455,658
4.20 - 4.88% Deercliff Sewer Bonds	441,040	(18,500)	422,540
4.20 - 4.88% Camp Troy Sewer Bonds	1,360,731	(57,077)	1,303,654
4.20 - 4.88% Solid Waste Bonds	1,135,000	(90,000)	1,045,000
4.20 - 4.88% Ash Pit Bonds	295,000	(25,000)	270,000
4.20 - 4.88% Transfer Station Improvement Bond	455,000	(20,000)	435,000
Total Enterprise General Obligation Bonds	4,865,000	(260,000)	4,605,000
Ohio Public Works Commission Loans:			
0.00% Shenandoah Sewer Replacement	274,400	(19,600)	254,800
0.00% Brandt Water Line	0	500,000	500,000
Total Ohio Public Works Commission Loans	274,400	480,400	754,800
Total Enterprise Funds Long-Term Obligations	\$5,139,400	\$220,400	\$5,359,800
General Long-Term Debt:			
1997 General Obligation Bonds:			
4.20 - 4.88% Human Service Building Bonds	630,000	(90,000)	540,000
4.20 - 4.88% Human Service Improvement Bonds	205,000	(30,000)	175,000
4.20 - 4.88% Juvenile Detention Center Bonds	1,815,000	(145,000)	1,670,000
Total General Obligation Bonds	2,650,000	(265,000)	2,385,000
Superfund Site Liability	949,502	(358,816)	590,686
Other Long-Term Obligations:			
Capital Lease Payable	84,000	(19,345)	64,655
Compensated Absences	2,086,052	127,740	2,213,792
Total General Long-Term Debt and Other Long-Term Obligations	\$5,769,554	(\$515,421)	\$5,254,133

A. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2001 follows:

Years	General Obligation Bonds		OPWC Loans	
	Principal	Interest	Principal	Interest
2002	\$550,000	\$327,553	\$32,100	\$0
2003	565,000	304,453	44,600	0
2004	580,000	280,157	44,600	0
2005	600,000	254,638	44,600	0
2006	630,000	228,237	44,600	0
2007-2011	2,600,000	720,902	223,000	0
2012-2016	1,185,000	267,225	183,800	0
2017-therafter	280,000	14,700	137,500	0
Totals	\$6,990,000	\$2,397,865	\$754,800	\$0

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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 \$5,505,000 at December 31, 2001 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, 2001, 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 \$59,165,000 at year end.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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, 2001.

Year Ending December 31,	GLTOAG
2002	\$23,965
2003	23,965
2004	23,965
Minimum Lease Payments	71,895
Less: Amount representing interest at the County's incremental borrowing rate of interest	(7,240)
Present value of minimum lease payments	\$64,655

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, 2001

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 \$590,686. 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 \$182,224 in revenues in 2001 leaving the fund balance in the Super Cleanup Fund at \$149,956. 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, 2001

NOTE 17 - RELATED PARTY TRANSACTIONS

During 2001, 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 \$280,450 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 \$437,057.

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.

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 \$93,883,932.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 19 - RISK MANAGEMENT (Continued)

A. Insurance (Continued)

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 \$3,342,053. The claims liability of \$314,832 reported in the Hospitalization Fund at December 31, 2001 is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues," which requires that a liability for claims be reported if information prior to issuance of the financial statements indicates that it is probable a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the Hospitalization Fund's claims liability amount in fiscal years 2000 and 2001 were as follows:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2000	\$290,426	\$3,417,933	(\$3,358,061)	\$350,298
2001	350,298	3,575,613	(3,611,079)	314,832

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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	\$776,242	\$1,290,184	\$4,588,629	\$6,655,055
Depreciation	102,772	160,736	132,017	395,525
Operating Income (Loss)	146,298	170,287	(126,972)	189,613
Net Income (Loss)	106,590	33,084	(198,595)	(58,921)
Current Capital Contributions	29,659	0	0	29,659
Property, Plant and Equipment:				
Additions	1,190,271	188,656	76,749	1,455,676
Deletions	0	(23,789)	0	(23,789)
Assets	4,287,241	5,592,946	4,049,920	13,930,107
Net Working Capital	(149,523)	(85,056)	319,230	84,651
Bonds, Notes and Loans Payable	1,980,610	2,839,190	1,750,000	6,569,800
Total Equity	2,141,638	2,598,043	2,037,726	6,777,407

NOTE 21 – CONSTRUCTION COMMITMENTS

As of December 31, 2001, the County had the following construction commitments outstanding:

Project	Remaining Construction Commitment	Expected Date of Completion
Road Storage Building	\$229,414	3/22/2002
Brandt Waterline	75,551	6/30/2002
Department of Job and Family Services Building Addition	444,349	7/26/2002

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

***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

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, 2001

GENERAL FUND			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$9,942,600	\$10,340,237	\$397,637
Intergovernmental Revenues	2,385,700	2,639,137	253,437
Charges for Services	3,134,565	3,723,769	589,204
Licenses and Permits	396,060	402,372	6,312
Investment Earnings	2,300,000	2,728,898	428,898
Fines and Forfeitures	1,111,100	1,324,246	213,146
All Other Revenues	303,871	383,107	79,236
Total Revenues	19,573,896	21,541,766	1,967,870
<u>Expenditures:</u>			
<u>Public Safety:</u>			
<u>Sheriff:</u>			
Personal Services	5,567,217	5,443,079	124,138
Contractual Services	1,120,290	1,040,558	79,732
Materials and Supplies	1,076,294	1,008,174	68,120
Other Expenditures	4,849	3,508	1,341
Capital Outlay	348,815	348,044	771
Total Sheriff	8,117,465	7,843,363	274,102
<u>Coroner:</u>			
Personal Services	50,178	50,109	69
Contractual Services	87,251	80,601	6,650
Materials and Supplies	150	143	7
Total Coroner	137,579	130,853	6,726
<u>Adult Probation:</u>			
Personal Services	106,551	76,898	29,653
Travel and Transportation	675	74	601
Contractual Services	39,938	24,452	15,486
Materials and Supplies	7,000	6,995	5
Capital Outlay	15,600	0	15,600
Total Adult Probation	169,764	108,419	61,345

(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, 2001

	GENERAL FUND		Variance: Favorable (Unfavorable)
	Revised Budget	Actual	
Juvenile Probation:			
Personal Services	279,947	275,681	4,266
Travel and Transportation	6,636	3,880	2,756
Contractual Services	277,583	275,333	2,250
Materials and Supplies	2,399	1,428	971
Total Juvenile Probation	566,565	556,322	10,243
Emergency Management:			
Personal Services	19,414	18,911	503
Travel and Transportation	600	243	357
Contractual Services	7,719	6,582	1,137
Materials and Supplies	8,258	6,384	1,874
Capital Outlay	2,250	0	2,250
Total Emergency Management	38,241	32,120	6,121
Building Regulation:			
Personal Services	357,667	308,324	49,343
Travel and Transportation	650	0	650
Contractual Services	60,642	46,553	14,089
Materials and Supplies	14,985	9,251	5,734
Other Expenditures	1,500	799	701
Capital Outlay	29,000	7,419	21,581
Total Building Regulation	464,444	372,346	92,098
Total Public Safety	9,494,058	9,043,423	450,635
Health:			
Vital Statistics:			
Contractual Services	2,146	2,146	0
Total Vital Statistics	2,146	2,146	0
Children with Medical Handicaps:			
Contractual Services	178,477	178,477	0
Total Children with Medical Handicaps	178,477	178,477	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, 2001

GENERAL FUND			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
TB Patients:			
Contractual Services	4,287	4,262	25
Materials and Supplies	1,342	898	444
Total TB Patients	5,629	5,160	469
Total Health	186,252	185,783	469
Human Services:			
County Home:			
Materials and Supplies	6,647	6,299	348
Total County Home	6,647	6,299	348
Children's Services:			
Contractual Services	1,122,946	1,052,946	70,000
Total Children's Services	1,122,946	1,052,946	70,000
Soldiers' Relief:			
Personal Services	158,875	154,643	4,232
Travel and Transportation	6,422	5,986	436
Contractual Services	233,020	229,925	3,095
Materials and Supplies	1,955	1,363	592
Total Soldiers' Relief	400,272	391,917	8,355
Veterans' Services:			
Contractual Services	16,300	14,897	1,403
Materials and Supplies	7,117	6,817	300
Total Veterans' Services	23,417	21,714	1,703
Public Assistance:			
Contractual Services	228,748	228,748	0
Total Public Assistance	228,748	228,748	0
Total Human Services	1,782,030	1,701,624	80,406
Conservation and Recreation:			
Recycle:			
Contractual Services	14,150	14,150	0
Total Recycle	14,150	14,150	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, 2001

	GENERAL FUND		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
Agriculture:			
Contractual Services	396,585	360,002	36,583
Total Agriculture	<u>396,585</u>	<u>360,002</u>	<u>36,583</u>
Total Conservation and Recreation	<u>410,735</u>	<u>374,152</u>	<u>36,583</u>
General Government:			
Commissioners:			
Personal Services	539,810	491,626	48,184
Travel and Transportation	13,969	10,799	3,170
Contractual Services	130,926	99,610	31,316
Materials and Supplies	4,702	3,331	1,371
Total Commissioners	<u>689,407</u>	<u>605,366</u>	<u>84,041</u>
Auditor:			
Personal Services	488,366	454,782	33,584
Travel and Transportation	2,250	340	1,910
Contractual Services	123,459	115,069	8,390
Materials and Supplies	18,546	16,076	2,470
Other Expenditures	750	4	746
Total Auditor	<u>633,371</u>	<u>586,271</u>	<u>47,100</u>
Treasurer:			
Personal Services	135,846	130,176	5,670
Travel and Transportation	1,500	1,134	366
Contractual Services	36,747	30,614	6,133
Materials and Supplies	8,000	5,551	2,449
Total Treasurer	<u>182,093</u>	<u>167,475</u>	<u>14,618</u>
Prosecutor:			
Personal Services	688,639	617,946	70,693
Travel and Transportation	12,650	5,340	7,310
Contractual Services	153,981	137,869	16,112
Materials and Supplies	5,100	3,280	1,820
Capital Outlay	1,500	0	1,500
Total Prosecutor	<u>861,870</u>	<u>764,435</u>	<u>97,435</u>

(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, 2001

GENERAL FUND			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Planning:			
Personal Services	97,713	94,979	2,734
Travel and Transportation	5,005	4,754	251
Contractual Services	122,309	113,717	8,592
Materials and Supplies	3,651	2,486	1,165
Other Expenditures	300	0	300
Capital Outlay	6,000	2,357	3,643
Total Planning	234,978	218,293	16,685
Data Processing:			
Personal Services	86,148	75,804	10,344
Travel and Transportation	100	0	100
Contractual Services	66,840	53,137	13,703
Materials and Supplies	48,097	37,273	10,824
Capital Outlay	7,091	2,625	4,466
Total Data Processing	208,276	168,839	39,437
Purchasing:			
Personal Services	28,510	25,096	3,414
Contractual Services	139,221	132,269	6,952
Materials and Supplies	90,104	72,100	18,004
Capital Outlay	21,128	19,787	1,341
Total Purchasing	278,963	249,252	29,711
Poll Workers:			
Personal Services	78,000	40,544	37,456
Total Poll Workers	78,000	40,544	37,456
Elections:			
Personal Services	147,949	135,383	12,566
Travel and Transportation	5,995	4,355	1,640
Contractual Services	67,600	36,850	30,750
Materials and Supplies	93,920	26,724	67,196
Other Expenditures	50	50	0
Total Elections	315,514	203,362	112,152

(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, 2001

GENERAL FUND			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Recorder:			
Personal Services	223,679	219,410	4,269
Travel and Transportation	891	845	46
Contractual Services	1,768	1,768	0
Materials and Supplies	11,046	9,886	1,160
Other Expenditures	128	128	0
Total Recorder	237,512	232,037	5,475
Microfilm:			
Personal Services	34,317	32,935	1,382
Contractual Services	8,578	6,168	2,410
Materials and Supplies	11,970	10,556	1,414
Total Microfilm	54,865	49,659	5,206
Copiers:			
Contractual Services	140,038	139,428	610
Materials and Supplies	31,586	27,020	4,566
Total Copiers	171,624	166,448	5,176
Zoning:			
Personal Services	145,945	128,620	17,325
Travel and Transportation	850	477	373
Contractual Services	13,268	8,518	4,750
Materials and Supplies	5,202	5,202	0
Other Expenditures	500	20	480
Total Zoning	165,765	142,837	22,928
Maintenance and Operations:			
Personal Services	434,308	387,554	46,754
Travel and Transportation	1,250	376	874
Contractual Services	908,620	840,636	67,984
Materials and Supplies	135,898	115,678	20,220
Capital Outlay	3,000	0	3,000
Total Maintenance and Operations	1,483,076	1,344,244	138,832

(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, 2001

	GENERAL FUND		Variance: Favorable (Unfavorable)
	Revised Budget	Actual	
Safety and Risk Management:			
Personal Services	25,606	23,613	1,993
Travel and Transportation	2,725	1,609	1,116
Contractual Services	4,891	4,177	714
Materials and Supplies	2,632	1,256	1,376
Capital Outlay	1,480	0	1,480
Total Safety and Risk Management	37,334	30,655	6,679
Facility Management:			
Contractual Services	1,664	0	1,664
Total Facility Management	1,664	0	1,664
Administration:			
Personal Services	2,895	0	2,895
Travel and Transportation	94	0	94
Contractual Services	398,180	392,875	5,305
Other Expenditures	16,899	11,445	5,454
Total Administration	418,068	404,320	13,748
Bureau of Inspection:			
Contractual Services	45,296	45,296	0
Total Bureau of Inspection	45,296	45,296	0
Family Coach Program:			
Personal Services	9,050	7,650	1,400
Travel and Transportation	850	153	697
Total Family Coach Program	9,900	7,803	2,097
Law Library:			
Personal Services	59,446	58,383	1,063
Total Law Library	59,446	58,383	1,063
Court of Appeals:			
Contractual Services	22,068	22,068	0
Total Court of Appeals	22,068	22,068	0
Common Pleas Court:			
Personal Services	379,456	365,820	13,636
Travel and Transportation	5,300	2,013	3,287
Contractual Services	223,560	108,732	114,828
Materials and Supplies	12,560	4,887	7,673
Capital Outlay	6,000	0	6,000
Total Common Pleas Court	626,876	481,452	145,424

(Continued)

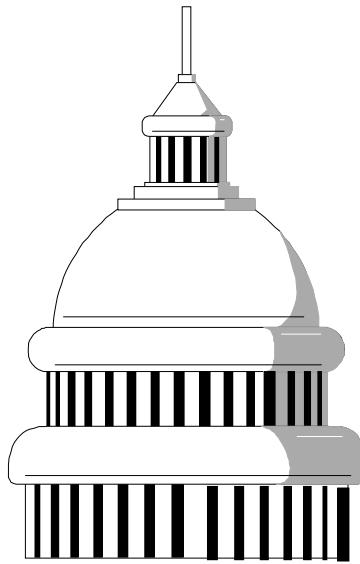
MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

GENERAL FUND			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Probate Court:			
Personal Services	160,425	152,091	8,334
Travel and Transportation	1,900	1,259	641
Contractual Services	13,794	10,707	3,087
Materials and Supplies	7,985	6,321	1,664
Total Probate Court	184,104	170,378	13,726
Municipal Court:			
Personal Services	1,635,287	1,503,599	131,688
Travel and Transportation	5,547	4,146	1,401
Contractual Services	361,724	308,087	53,637
Materials and Supplies	157,909	146,149	11,760
Other Expenditures	1,380	600	780
Capital Outlay	10,100	0	10,100
Total Municipal Court	2,171,947	1,962,581	209,366
Jury Commission:			
Personal Services	37,439	37,038	401
Materials and Supplies	2,410	1,242	1,168
Total Jury Commission	39,849	38,280	1,569
Juvenile Court:			
Personal Services	395,093	383,384	11,709
Travel and Transportation	3,835	2,753	1,082
Contractual Services	498,727	479,641	19,086
Materials and Supplies	12,527	11,403	1,124
Other Expenditures	630	598	32
Total Juvenile Court	910,812	877,779	33,033
Municipal Court Prosecutor:			
Personal Services	68,087	61,824	6,263
Travel and Transportation	200	0	200
Contractual Services	62,950	62,950	0
Total Municipal Court Prosecutor	131,237	124,774	6,463
Clerk of Courts:			
Personal Services	267,757	259,413	8,344
Travel and Transportation	500	154	346
Contractual Services	14,292	10,398	3,894
Materials and Supplies	13,565	11,670	1,895
Capital Outlay	44,159	43,229	930
Total Clerk of Courts	340,273	324,864	15,409

(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, 2001

	GENERAL FUND		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Public Defender:			
Contractual Services	126,000	126,000	0
Total Public Defender	<u>126,000</u>	<u>126,000</u>	<u>0</u>
Engineer:			
Personal Services	186,028	184,564	1,464
Contractual Services	6,195	5,006	1,189
Materials and Supplies	5,000	3,040	1,960
Total Engineer	<u>197,223</u>	<u>192,610</u>	<u>4,613</u>
Total General Government	<u>10,917,411</u>	<u>9,806,305</u>	<u>1,111,106</u>
Total Expenditures	<u>22,790,486</u>	<u>21,111,287</u>	<u>1,679,199</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,216,590)	430,479	3,647,069
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	99,159	99,159
Operating Transfers Out	(324,210)	(324,025)	185
Advances In	0	1,500	1,500
Advances Out	<u>(1,500)</u>	<u>(1,500)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(325,710)</u>	<u>(224,866)</u>	<u>100,844</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,542,300)	205,613	3,747,913
Fund Balance at Beginning of Year	14,278,383	14,278,383	0
Prior Year Encumbrances	714,202	714,202	0
Fund Balance at End of Year	<u>\$11,450,285</u>	<u>\$15,198,198</u>	<u>\$3,747,913</u>



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)

County Agricultural Society Fund

This fund is used to account for grant funds related to the County Agricultural Society. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

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

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

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.

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MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2001

	Motor Vehicle and Gasoline Tax Fund	Child Support Enforcement Agency Fund	Dog and Kennel Fund	Public Assistance Fund	Shelter/ Domestic Violence Fund
Assets:					
Cash and Cash Equivalents	\$829,502	\$736,415	\$152,916	\$511,952	\$35,260
Investments	710,716	617,959	0	429,600	0
Receivables (net of allowances for doubtful accounts):					
Taxes	607,299	0	0	0	0
Accounts	5,365	19,477	445	0	1,288
Interest	2,017	0	0	0	0
Loans	0	0	0	0	0
Due from Other Funds	132,537	0	1,741	83,799	0
Due from Component Unit	0	0	0	0	0
Intergovernmental Receivables	4,022,724	0	3,830	438,262	62,983
Inventory of Supplies at Cost	171,297	0	0	0	0
Prepaid Items	9,386	975	0	3,125	0
Total Assets	\$6,490,843	\$1,374,826	\$158,932	\$1,466,738	\$99,531
Liabilities and Fund Equity:					
Liabilities:					
Accounts Payable	\$154,892	\$1,811	\$3,538	\$193,414	\$18,668
Accrued Wages and Benefits	55,587	16,193	5,164	41,464	4,822
Due to Other Funds	0	113,543	642	63,996	0
Due to Component Unit	0	0	0	0	0
Intergovernmental Payables	0	0	1,805	16,773	0
Interfund Loan Payables	0	0	0	0	0
Deferred Revenue	4,182,001	0	0	307,083	62,859
Total Liabilities	4,392,480	131,547	11,149	622,730	86,349
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	329,919	10,168	1,368	48,977	20
Reserved for Loans Receivables	0	0	0	0	0
Reserved for Supplies Inventory	171,297	0	0	0	0
Reserved for Prepaid Items	9,386	975	0	3,125	0
Unreserved	1,587,761	1,232,136	146,415	791,906	13,162
Total Fund Equity	2,098,363	1,243,279	147,783	844,008	13,182
Total Liabilities and Fund Equity	\$6,490,843	\$1,374,826	\$158,932	\$1,466,738	\$99,531

MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2001

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
\$291,869	\$985,441	\$252,011	\$82,628	\$392,222	\$15,713	\$41,307
244,919	826,928	0	0	329,132	0	0
0	318,849	0	0	0	0	54,568
4,663	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
421,433	1,722	27,240	0	0	30,757	6,327
0	0	0	0	0	0	0
0	23,069	539	0	0	0	0
<u>\$962,884</u>	<u>\$2,156,009</u>	<u>\$279,790</u>	<u>\$82,628</u>	<u>\$721,354</u>	<u>\$46,470</u>	<u>\$102,202</u>
\$35,044	\$12,277	\$606	\$2,349	\$85,400	\$0	\$0
17,352	32,993	9,450	2,431	10,977	1,524	0
1,069	780	832	0	0	0	0
0	0	0	0	0	0	0
1,955	1,456	0	0	0	0	0
0	0	0	0	0	9,026	0
345,953	0	0	0	0	15,068	60,895
<u>401,373</u>	<u>47,506</u>	<u>10,888</u>	<u>4,780</u>	<u>96,377</u>	<u>25,618</u>	<u>60,895</u>
67,189	43,501	2,835	2,200	70,829	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	23,069	539	0	0	0	0
494,322	2,041,933	265,528	75,648	554,148	20,852	41,307
<u>561,511</u>	<u>2,108,503</u>	<u>268,902</u>	<u>77,848</u>	<u>624,977</u>	<u>20,852</u>	<u>41,307</u>
<u>\$962,884</u>	<u>\$2,156,009</u>	<u>\$279,790</u>	<u>\$82,628</u>	<u>\$721,354</u>	<u>\$46,470</u>	<u>\$102,202</u>

(Continued)

MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2001

	Community Based Corrections Act Grant Fund	MRDD Board Fund	Super Cleanup Fund	Emergency Management Agency Fund	Enforcement and Education Fund	Juvenile Detention/ Rehabilitation Center Fund
Assets:						
Cash and Cash Equivalents	\$36,302	\$4,137,136	\$118,071	\$62,365	\$33,159	\$645,737
Investments	0	3,544,684	0	0	0	541,868
Receivables (net of allowances for doubtful accounts):						
Taxes	0	5,759,956	31,885	0	0	0
Accounts	0	492	0	0	549	227
Interest	0	305	0	0	0	0
Loans	0	0	0	0	0	0
Due from Other Funds	0	0	0	0	0	46,635
Due from Component Unit	0	223	0	0	0	0
Intergovernmental Receivables	43,054	797,509	0	1,225	0	642,354
Inventory of Supplies at Cost	0	0	0	0	0	0
Prepaid Items	0	16,718	0	0	0	0
Total Assets	\$79,356	\$14,257,023	\$149,956	\$63,590	\$33,708	\$1,876,821
Liabilities and Fund Equity:						
Liabilities:						
Accounts Payable	\$0	\$69,481	\$0	\$12,787	\$8,628	\$38,067
Accrued Wages and Benefits	2,275	164,594	0	0	0	66,086
Due to Other Funds	0	0	0	0	0	3,945
Due to Component Unit	0	130	0	0	0	0
Intergovernmental Payables	0	2,003	0	0	0	1,420
Interfund Loan Payables	0	0	0	0	5,299	0
Deferred Revenue	21,527	6,445,521	0	0	0	280,577
Total Liabilities	23,802	6,681,729	0	12,787	13,927	390,095
Fund Equity:						
Fund Balance:						
Reserved for Encumbrances	426	636,449	25,936	768	0	140,148
Reserved for Loans Receivables	0	0	0	0	0	0
Reserved for Supplies Inventory	0	0	0	0	0	0
Reserved for Prepaid Items	0	16,718	0	0	0	0
Unreserved	55,128	6,922,127	124,020	50,035	19,781	1,346,578
Total Fund Equity	55,554	7,575,294	149,956	50,803	19,781	1,486,726
Total Liabilities and Fund Equity	\$79,356	\$14,257,023	\$149,956	\$63,590	\$33,708	\$1,876,821

MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2001

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
\$415,186	\$7,139	\$740	\$7,630	\$175,417	\$378,656
0	0	0	0	0	317,747
0	0	0	0	0	0
1,614	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	213,094	0
0	0	0	0	0	64,100
0	0	0	0	0	0
18,074	7,055	7,474	0	820,500	293,265
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$434,874</u>	<u>\$14,194</u>	<u>\$8,214</u>	<u>\$7,630</u>	<u>\$1,209,011</u>	<u>\$1,053,768</u>
\$10,139	\$823	\$0	\$0	\$98,579	\$196,641
5,886	963	655	0	0	37,968
0	391	0	0	0	381
0	0	0	0	0	0
0	0	0	0	0	53,258
1,143	0	0	0	0	0
9,754	7,055	0	0	972,785	0
<u>26,922</u>	<u>9,232</u>	<u>655</u>	<u>0</u>	<u>1,071,364</u>	<u>288,248</u>
8,800	912	27	0	27,347	120,727
0	0	0	0	213,094	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>399,152</u>	<u>4,050</u>	<u>7,532</u>	<u>7,630</u>	<u>(102,794)</u>	<u>644,793</u>
<u>407,952</u>	<u>4,962</u>	<u>7,559</u>	<u>7,630</u>	<u>137,647</u>	<u>765,520</u>
<u>\$434,874</u>	<u>\$14,194</u>	<u>\$8,214</u>	<u>\$7,630</u>	<u>\$1,209,011</u>	<u>\$1,053,768</u>

(Continued)

MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2001

	Legal Research Fund	One-Stop Shop Fund	Drug Law Enforcement Fund	County Recorder Equipment Fund	Court Computerization Fund	D.A.R.E. Fund
<u>Assets:</u>						
Cash and Cash Equivalents	\$26,141	\$353,670	\$36,106	\$107,689	\$294,350	\$232
Investments	0	296,779	0	0	247,002	0
Receivables (net of allowances for doubtful accounts):						
Taxes	0	0	0	0	0	0
Accounts	170	0	363	316	21,251	0
Interest	0	0	0	0	0	0
Loans	0	0	0	0	0	0
Due from Other Funds	0	0	0	0	0	0
Due from Component Unit	0	0	0	0	0	0
Intergovernmental Receivables	0	16,382	0	0	0	0
Inventory of Supplies at Cost	0	0	0	0	0	0
Prepaid Items	0	0	0	0	0	0
Total Assets	<u>\$26,311</u>	<u>\$666,831</u>	<u>\$36,469</u>	<u>\$108,005</u>	<u>\$562,603</u>	<u>\$232</u>
<u>Liabilities and Fund Equity:</u>						
<u>Liabilities:</u>						
Accounts Payable	\$316	\$771	\$0	\$1,860	\$25,025	\$0
Accrued Wages and Benefits	0	6,899	0	0	2,965	0
Due to Other Funds	0	0	0	0	0	0
Due to Component Unit	0	0	0	0	0	0
Intergovernmental Payables	0	249	0	0	0	0
Interfund Loan Payables	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0
Total Liabilities	<u>316</u>	<u>7,919</u>	<u>0</u>	<u>1,860</u>	<u>27,990</u>	<u>0</u>
<u>Fund Equity:</u>						
<u>Fund Balance:</u>						
Reserved for Encumbrances	0	4,168	0	0	8,088	0
Reserved for Loans Receivables	0	0	0	0	0	0
Reserved for Supplies Inventory	0	0	0	0	0	0
Reserved for Prepaid Items	0	0	0	0	0	0
Unreserved	25,995	654,744	36,469	106,145	526,525	232
Total Fund Equity	<u>25,995</u>	<u>658,912</u>	<u>36,469</u>	<u>106,145</u>	<u>534,613</u>	<u>232</u>
Total Liabilities and Fund Equity	<u>\$26,311</u>	<u>\$666,831</u>	<u>\$36,469</u>	<u>\$108,005</u>	<u>\$562,603</u>	<u>\$232</u>

MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2001

Dispute Resolution Fund	Commissary Fund	Court Security Grant Fund	Totals
\$94,016	\$30,391	\$26,000	\$11,313,369
0	0	0	8,107,334
0	0	0	6,772,557
9,136	4,953	0	70,309
0	0	0	2,322
0	0	0	213,094
0	0	0	328,812
0	0	0	223
14,763	0	0	7,676,933
0	0	0	171,297
250	0	0	54,062
<u>\$118,165</u>	<u>\$35,344</u>	<u>\$26,000</u>	<u>\$34,710,312</u>
\$10,413	\$7,083	\$0	\$988,612
3,988	0	0	490,236
0	0	0	185,579
0	0	0	130
0	361	0	79,280
0	0	0	15,468
0	0	0	12,711,078
<u>14,401</u>	<u>7,444</u>	<u>0</u>	<u>14,470,383</u>
10,762	21,749	0	1,583,313
0	0	0	213,094
0	0	0	171,297
250	0	0	54,062
<u>92,752</u>	<u>6,151</u>	<u>26,000</u>	<u>18,218,163</u>
<u>103,764</u>	<u>27,900</u>	<u>26,000</u>	<u>20,239,929</u>
<u>\$118,165</u>	<u>\$35,344</u>	<u>\$26,000</u>	<u>\$34,710,312</u>

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Motor Vehicle and Gasoline Tax Fund	Child Support Enforcement Agency Fund	Dog and Kennel Fund	Public Assistance Fund	Shelter/ Domestic Violence Fund
<u>Revenues:</u>					
Taxes	\$592,263	\$0	\$0	\$0	\$0
Intergovernmental Revenues	6,716,892	815,271	0	4,006,084	107,992
Charges for Services	403,572	290,711	205,782	8,903	0
Licenses and Permits	0	0	0	0	0
Investment Earnings	50,984	0	0	0	0
Special Assessments	71,023	0	0	0	0
Fines and Forfeitures	76,537	0	17,372	0	0
All Other Revenues	13,195	28,852	180	142,361	1,789
Total Revenues	<u>7,924,466</u>	<u>1,134,834</u>	<u>223,334</u>	<u>4,157,348</u>	<u>109,781</u>
<u>Expenditures:</u>					
Public Safety	0	0	0	0	0
Health	0	0	213,510	0	0
Human Services	0	1,060,970	0	4,230,558	142,201
Conservation and Recreation	0	0	0	0	0
Public Works	8,242,080	0	0	0	0
General Government	0	0	0	0	0
Debt Service:					
Principal Retirement	19,345	0	0	0	0
Interest and Fiscal Charges	4,620	0	0	0	0
Total Expenditures	<u>8,266,045</u>	<u>1,060,970</u>	<u>213,510</u>	<u>4,230,558</u>	<u>142,201</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(341,579)	73,864	9,824	(73,210)	(32,420)
<u>Other Financing Sources (Uses):</u>					
Proceeds from Sale of Fixed Assets	8,888	0	0	0	0
Operating Transfers Out	0	0	0	(149,174)	0
Total Other Financing Sources (Uses)	<u>8,888</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	(332,691)	73,864	9,824	(222,384)	(32,420)
Restated Fund Balance at Beginning of Year	2,428,652	1,169,415	137,959	1,066,392	45,602
Increase in Inventory Reserve	2,402	0	0	0	0
Fund Balance at End of Year	<u>\$2,098,363</u>	<u>\$1,243,279</u>	<u>\$147,783</u>	<u>\$844,008</u>	<u>\$13,182</u>

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

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	\$1,822,238	\$0	\$0	\$0	\$0	\$50,016
219,951	0	306,219	0	0	79,862	5,669
564,927	94,916	50,281	81,889	774,090	6,488	0
0	0	0	0	50	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,962	448	999	764	1,427	498	0
<u>786,840</u>	<u>1,917,602</u>	<u>357,499</u>	<u>82,653</u>	<u>775,567</u>	<u>86,848</u>	<u>55,685</u>
227,749	1,594,288	0	0	0	0	0
0	0	0	0	0	0	0
674,176	0	0	0	0	0	0
0	0	0	0	0	0	42,103
0	0	0	0	0	0	0
0	0	336,865	90,932	926,399	141,018	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>901,925</u>	<u>1,594,288</u>	<u>336,865</u>	<u>90,932</u>	<u>926,399</u>	<u>141,018</u>	<u>42,103</u>
(115,085)	323,314	20,634	(8,279)	(150,832)	(54,170)	13,582
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(115,085)	323,314	20,634	(8,279)	(150,832)	(54,170)	13,582
676,596	1,785,189	248,268	86,127	775,809	75,022	27,725
0	0	0	0	0	0	0
<u>\$561,511</u>	<u>\$2,108,503</u>	<u>\$268,902</u>	<u>\$77,848</u>	<u>\$624,977</u>	<u>\$20,852</u>	<u>\$41,307</u>

(Continued)

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Community Based Corrections Act Grant Fund	MRDD Board Fund	Super Cleanup Fund	Emergency Management Agency Fund	County Agricultural Society Fund
Revenues:					
Taxes	\$0	\$7,135,702	\$182,224	\$0	\$0
Intergovernmental Revenues	109,005	2,593,290	0	39,528	0
Charges for Services	0	90,629	0	0	0
Licenses and Permits	0	0	0	0	0
Investment Earnings	0	47,216	0	0	0
Special Assessments	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
All Other Revenues	330	89,487	0	0	0
Total Revenues	109,335	9,956,324	182,224	39,528	0
Expenditures:					
Public Safety	0	0	0	24,233	0
Health	0	8,635,419	0	0	0
Human Services	0	0	0	0	0
Conservation and Recreation	0	0	0	0	125,000
Public Works	0	0	358,816	0	0
General Government	83,280	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	83,280	8,635,419	358,816	24,233	125,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	26,055	1,320,905	(176,592)	15,295	(125,000)
Other Financing Sources (Uses):					
Proceeds from Sale of Fixed Assets	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	26,055	1,320,905	(176,592)	15,295	(125,000)
Restated Fund Balance at Beginning of Year	29,499	6,254,389	326,548	35,508	125,000
Increase in Inventory Reserve	0	0	0	0	0
Fund Balance at End of Year	\$55,554	\$7,575,294	\$149,956	\$50,803	\$0

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

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
10,692	1,237,988	24,961	66,293	22,422	0	455,372	3,060,565
0	1,904,375	268,279	0	0	0	0	1,048,441
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
9,389	0	0	0	0	0	0	0
0	6,900	0	516	0	0	34,430	36,822
<u>20,081</u>	<u>3,149,263</u>	<u>293,240</u>	<u>66,809</u>	<u>22,422</u>	<u>0</u>	<u>489,802</u>	<u>4,145,828</u>
7,380	3,187,594	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	4,050,049
0	0	0	0	0	0	0	0
0	0	0	0	0	0	411,150	0
23,004	0	308,624	67,206	14,863	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>30,384</u>	<u>3,187,594</u>	<u>308,624</u>	<u>67,206</u>	<u>14,863</u>	<u>0</u>	<u>411,150</u>	<u>4,050,049</u>
(10,303)	(38,331)	(15,384)	(397)	7,559	0	78,652	95,779
0	0	0	0	0	0	0	0
0	(225,000)	0	0	0	0	0	0
<u>0</u>	<u>(225,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(10,303)	(263,331)	(15,384)	(397)	7,559	0	78,652	95,779
30,084	1,750,057	423,336	5,359	0	7,630	58,995	669,741
0	0	0	0	0	0	0	0
<u>\$19,781</u>	<u>\$1,486,726</u>	<u>\$407,952</u>	<u>\$4,962</u>	<u>\$7,559</u>	<u>\$7,630</u>	<u>\$137,647</u>	<u>\$765,520</u>

(Continued)

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Legal Research Fund	One-Stop Shop Fund	Drug Law Enforcement Fund	County Recorder Equipment Fund	Court Computerization Fund
<u>Revenues:</u>					
Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	0	0	0	0	0
Charges for Services	7,692	455,570	0	52,081	330,721
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	1,963	0	9,027	0	0
All Other Revenues	0	228	0	0	33
Total Revenues	9,655	455,798	9,027	52,081	330,754
<u>Expenditures:</u>					
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	2,085	375,688	0	19,612	336,830
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	2,085	375,688	0	19,612	336,830
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,570	80,110	9,027	32,469	(6,076)
<u>Other Financing Sources (Uses):</u>					
Proceeds from Sale of Fixed Assets	0	0	0	0	0
Operating Transfers Out	0	(99,159)	0	0	0
Total Other Financing Sources (Uses)	0	(99,159)	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	7,570	(19,049)	9,027	32,469	(6,076)
Restated Fund Balance at Beginning of Year	18,425	677,961	27,442	73,676	540,689
Increase in Inventory Reserve	0	0	0	0	0
Fund Balance at End of Year	\$25,995	\$658,912	\$36,469	\$106,145	\$534,613

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

D.A.R.E. Fund	Abuse and Neglect Prevention Fund	Dispute Resolution Fund	COPS More '96 Fund	Commissary Fund	Court Security Grant Fund	Totals
\$0	\$0	\$0	\$0	\$0	\$0	\$9,782,443
10,449	12,643	33,453	0	0	0	19,934,601
0	0	0	0	131,432	0	6,770,779
0	0	0	0	0	0	50
0	0	0	0	0	0	98,200
0	0	0	0	0	0	71,023
0	0	114,822	0	0	0	229,110
36	101	0	0	0	0	361,358
<u>10,485</u>	<u>12,744</u>	<u>148,275</u>	<u>0</u>	<u>131,432</u>	<u>0</u>	<u>37,247,564</u>
10,484	0	0	7,552	124,517	0	5,183,797
0	0	0	0	0	0	8,848,929
0	0	0	0	0	0	10,157,954
0	0	0	0	0	0	167,103
0	0	0	0	0	0	9,012,046
0	14,842	150,278	0	0	0	2,891,526
0	0	0	0	0	0	19,345
0	0	0	0	0	0	4,620
<u>10,484</u>	<u>14,842</u>	<u>150,278</u>	<u>7,552</u>	<u>124,517</u>	<u>0</u>	<u>36,285,320</u>
1	(2,098)	(2,003)	(7,552)	6,915	0	962,244
0	0	0	0	0	0	8,888
0	0	0	0	0	0	(473,333)
0	0	0	0	0	0	(464,445)
1	(2,098)	(2,003)	(7,552)	6,915	0	497,799
231	2,098	105,767	7,552	20,985	26,000	19,739,728
0	0	0	0	0	0	2,402
<u>\$232</u>	<u>\$0</u>	<u>\$103,764</u>	<u>\$0</u>	<u>\$27,900</u>	<u>\$26,000</u>	<u>\$20,239,929</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, 2001

MOTOR VEHICLE AND GASOLINE TAX FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$588,527	\$592,263	\$3,736
Intergovernmental Revenues	6,741,310	6,636,809	(104,501)
Charges for Services	361,845	441,830	79,985
Investment Earnings	35,000	47,640	12,640
Special Assessments	73,809	71,023	(2,786)
Fines and Forfeitures	76,000	75,031	(969)
All Other Revenues	4,000	20,513	16,513
Total Revenues	7,880,491	7,885,109	4,618
<u>Expenditures:</u>			
Public Works:			
Engineering:			
Personal Services	702,400	620,433	81,967
Travel and Transportation	2,356	721	1,635
Contractual Services	513,142	462,775	50,367
Materials and Supplies	392,627	317,930	74,697
Other Expenditures	18,690	7,839	10,851
Capital Outlay	143,157	24,329	118,828
Total Engineering	1,772,372	1,434,027	338,345
Roads:			
Personal Services	1,845,812	1,774,477	71,335
Travel and Transportation	1,500	571	929
Contractual Services	1,401,243	1,229,518	171,725
Materials and Supplies	892,977	798,924	94,053
Other Expenditures	2,300	1,104	1,196
Capital Outlay	3,711,690	3,538,686	173,004
Total Roads	7,855,522	7,343,280	512,242
Total Expenditures	9,627,894	8,777,307	850,587

(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, 2001

MOTOR VEHICLE AND GASOLINE TAX FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,747,403)	(892,198)	855,205
<u>Other Financing Sources (Uses):</u>			
Proceeds from the Sale of Fixed Assets	<u>0</u>	<u>8,888</u>	<u>8,888</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>8,888</u>	<u>8,888</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,747,403)	(883,310)	864,093
Fund Balance at Beginning of Year	1,585,289	1,585,289	0
Prior Year Encumbrances	<u>341,571</u>	<u>341,571</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$179,457</u></u>	<u><u>\$1,043,550</u></u>	<u><u>\$864,093</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, 2001

CHILD SUPPORT ENFORCEMENT AGENCY FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,070,000	\$815,271	(\$254,729)
Charges for Services	300,000	293,419	(6,581)
All Other Revenues	<u>15,750</u>	<u>35,898</u>	<u>20,148</u>
Total Revenues	<u>1,385,750</u>	<u>1,144,588</u>	<u>(241,162)</u>
<u>Expenditures:</u>			
Human Services:			
Child Support Enforcement:			
Personal Services	641,250	575,862	65,388
Travel and Transportation	873	362	511
Contractual Services	773,337	521,467	251,870
Materials and Supplies	2,600	293	2,307
Other Expenditures	<u>1,500</u>	<u>0</u>	<u>1,500</u>
Total Expenditures	<u>1,419,560</u>	<u>1,097,984</u>	<u>321,576</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(33,810)	46,604	80,414
Fund Balance at Beginning of Year	1,255,361	1,255,361	0
Prior Year Encumbrances	<u>22,510</u>	<u>22,510</u>	<u>0</u>
Fund Balance at End of Year	<u>\$1,244,061</u>	<u>\$1,324,475</u>	<u>\$80,414</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, 2001

DOG AND KENNEL FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$193,735	\$204,005	\$10,270
Fines and Forfeitures	16,000	17,323	1,323
All Other Revenues	<u>0</u>	<u>180</u>	<u>180</u>
Total Revenues	<u>209,735</u>	<u>221,508</u>	<u>11,773</u>
<u>Expenditures:</u>			
Health:			
Dog and Kennel:			
Personal Services	175,656	166,030	9,626
Travel and Transportation	1,500	1,030	470
Contractual Services	39,626	35,654	3,972
Materials and Supplies	19,396	16,580	2,816
Other Expenditures	600	267	333
Capital Outlay	<u>4,120</u>	<u>4,120</u>	<u>0</u>
Total Expenditures	<u>240,898</u>	<u>223,681</u>	<u>17,217</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(31,163)	(2,173)	28,990
Fund Balance at Beginning of Year	135,373	135,373	0
Prior Year Encumbrances	<u>14,678</u>	<u>14,678</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$118,888</u></u>	<u><u>\$147,878</u></u>	<u><u>\$28,990</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, 2001

PUBLIC ASSISTANCE FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$3,919,951	\$4,255,420	\$335,469
Charges for Services	9,000	8,903	(97)
All Other Revenues	<u>239,357</u>	<u>142,361</u>	<u>(96,996)</u>
Total Revenues	<u>4,168,308</u>	<u>4,406,684</u>	<u>238,376</u>
<u>Expenditures:</u>			
Human Services:			
Public Assistance:			
Personal Services	1,483,100	1,465,979	17,121
Travel and Transportation	5,268	3,472	1,796
Contractual Services	1,199,602	1,047,962	151,640
Materials and Supplies	62,860	49,428	13,432
Other Expenditures	1,500	458	1,042
Capital Outlay	<u>21,198</u>	<u>20,358</u>	<u>840</u>
Total Public Assistance	<u>2,773,528</u>	<u>2,587,657</u>	<u>185,871</u>
Job and Family Services:			
Travel and Transportation	15,300	3,043	12,257
Contractual Services	<u>332,169</u>	<u>91,313</u>	<u>240,856</u>
Total Job and Family Services	<u>347,469</u>	<u>94,356</u>	<u>253,113</u>
Public Social Services:			
Contractual Services	<u>1,842,167</u>	<u>1,795,330</u>	<u>46,837</u>
Total Public Social Services	<u>1,842,167</u>	<u>1,795,330</u>	<u>46,837</u>
Total Expenditures	<u>4,963,164</u>	<u>4,477,343</u>	<u>485,821</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(794,856)	(70,659)	724,197
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	<u>(149,174)</u>	<u>(149,174)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(149,174)</u>	<u>(149,174)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(944,030)	(219,833)	724,197
Fund Balance at Beginning of Year	509,386	509,386	0
Prior Year Encumbrances	<u>376,084</u>	<u>376,084</u>	<u>0</u>
Fund Balance at End of Year	<u><u>(\$58,560)</u></u>	<u><u>\$665,637</u></u>	<u><u>\$724,197</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, 2001

SHELTER/DOMESTIC VIOLENCE FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$161,909	\$139,299	(\$22,610)
All Other Revenues	<u>2,262</u>	<u>1,789</u>	<u>(473)</u>
Total Revenues	<u>164,171</u>	<u>141,088</u>	<u>(23,083)</u>
<u>Expenditures:</u>			
Human Services:			
Victim Witness Program:			
Personal Services	160,591	152,258	8,333
Travel and Transportation	602	576	26
Contractual Services	3,887	1,779	2,108
Materials and Supplies	2,345	1,058	1,287
Other Expenditures	411	411	0
Capital Outlay	<u>2,615</u>	<u>2,615</u>	<u>0</u>
Total Expenditures	<u>170,451</u>	<u>158,697</u>	<u>11,754</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(6,280)	(17,609)	(11,329)
Fund Balance at Beginning of Year	50,850	50,850	0
Prior Year Encumbrances	<u>762</u>	<u>762</u>	<u>0</u>
Fund Balance at End of Year	<u>\$45,332</u>	<u>\$34,003</u>	<u>(\$11,329)</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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YOUTH SERVICES SUBSIDY FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$360,061	\$292,264	(\$67,797)
Charges for Services	636,500	578,880	(57,620)
All Other Revenues	757	1,962	1,205
Total Revenues	<u>997,318</u>	<u>873,106</u>	<u>(124,212)</u>
<u>Expenditures:</u>			
Public Safety:			
Juvenile Court:			
Personal Services	160,363	148,454	11,909
Travel and Transportation	2,622	122	2,500
Contractual Services	142,530	124,767	17,763
Materials and Supplies	15	0	15
Other Expenditures	14,968	14,968	0
Total Public Safety	<u>320,498</u>	<u>288,311</u>	<u>32,187</u>
Human Services:			
Miami County Youth Center:			
Personal Services	542,220	502,504	39,716
Travel and Transportation	325	40	285
Contractual Services	140,508	122,659	17,849
Materials and Supplies	72,965	59,619	13,346
Other Expenditures	2,000	1,011	989
Capital Outlay	500	0	500
Total Human Services	<u>758,518</u>	<u>685,833</u>	<u>72,685</u>
Total Expenditures	<u>1,079,016</u>	<u>974,144</u>	<u>104,872</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(81,698)	(101,038)	(19,340)
<u>Other Financing Sources (Uses):</u>			
Advances In	1,500	1,500	0
Advances Out	(1,500)	(1,500)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(81,698)	(101,038)	(19,340)
Fund Balance at Beginning of Year	488,036	488,036	0
Prior Year Encumbrances	47,994	47,994	0
Fund Balance at End of Year	<u>\$454,332</u>	<u>\$434,992</u>	<u>(\$19,340)</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

E-911 EMERGENCY OPERATIONS FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$1,700,000	\$1,801,116	\$101,116
Charges for Services	117,717	96,079	(21,638)
All Other Revenues	<u>0</u>	<u>448</u>	<u>448</u>
Total Revenues	<u>1,817,717</u>	<u>1,897,643</u>	<u>79,926</u>
<u>Expenditures:</u>			
Public Safety:			
Communications Center:			
Personal Services	1,244,549	1,094,054	150,495
Travel and Transportation	8,265	5,417	2,848
Contractual Services	562,631	527,246	35,385
Materials and Supplies	26,769	12,605	14,164
Capital Outlay	<u>50,000</u>	<u>1,455</u>	<u>48,545</u>
Total Expenditures	<u>1,892,214</u>	<u>1,640,777</u>	<u>251,437</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(74,497)	256,866	331,363
Fund Balance at Beginning of Year	1,444,070	1,444,070	0
Prior Year Encumbrances	<u>54,400</u>	<u>54,400</u>	<u>0</u>
Fund Balance at End of Year	<u>\$1,423,973</u>	<u>\$1,755,336</u>	<u>\$331,363</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, 2001

PUBLIC DEFENDER FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$296,000	\$318,102	\$22,102
Charges for Services	51,260	50,281	(979)
All Other Revenues	<u>0</u>	<u>999</u>	<u>999</u>
Total Revenues	<u>347,260</u>	<u>369,382</u>	<u>22,122</u>
<u>Expenditures:</u>			
General Government:			
Indigent Guardianship:			
Contractual Services	<u>18,980</u>	<u>8,216</u>	<u>10,764</u>
Total Indigent Guardianship	18,980	8,216	10,764
Public Defender:			
Personal Services	326,384	316,031	10,353
Travel and Transportation	1,650	1,489	161
Contractual Services	15,799	10,468	5,331
Materials and Supplies	<u>3,550</u>	<u>1,619</u>	<u>1,931</u>
Total Public Defender	<u>347,383</u>	<u>329,607</u>	<u>17,776</u>
Total Expenditures	<u>366,363</u>	<u>337,823</u>	<u>28,540</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(19,103)	31,559	50,662
Fund Balance at Beginning of Year	212,763	212,763	0
Prior Year Encumbrances	<u>3,640</u>	<u>3,640</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$197,300</u></u>	<u><u>\$247,962</u></u>	<u><u>\$50,662</u></u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
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DELINQUENT TAX COLLECTION FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$60,300	\$81,889	\$21,589
All Other Revenues	<u>0</u>	<u>764</u>	<u>764</u>
Total Revenues	<u>60,300</u>	<u>82,653</u>	<u>22,353</u>
 <u>Expenditures:</u>			
General Government:			
Treasurer:			
Personal Services	47,690	46,469	1,221
Contractual Services	766	766	0
Capital Outlay	<u>2,400</u>	<u>2,349</u>	<u>51</u>
Total Treasurer	<u>50,856</u>	<u>49,584</u>	<u>1,272</u>
Prosecutor:			
Personal Services	53,560	39,374	14,186
Contractual Services	<u>12,719</u>	<u>3,757</u>	<u>8,962</u>
Total Prosecutor	<u>66,279</u>	<u>43,131</u>	<u>23,148</u>
Total Expenditures	<u>117,135</u>	<u>92,715</u>	<u>24,420</u>
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(56,835)	(10,062)	46,773
Fund Balance at Beginning of Year	85,741	85,741	0
Prior Year Encumbrances	<u>2,400</u>	<u>2,400</u>	<u>0</u>
Fund Balance at End of Year	<u>\$31,306</u>	<u>\$78,079</u>	<u>\$46,773</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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REAL ESTATE APPRAISAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$752,500	\$774,090	\$21,590
Licenses and Permits	0	50	50
All Other Revenues	0	1,427	1,427
Total Revenues	752,500	775,567	23,067
<u>Expenditures:</u>			
General Government:			
Auditor:			
Personal Services	452,735	391,434	61,301
Travel and Transportation	3,100	47	3,053
Contractual Services	1,098,910	686,180	412,730
Materials and Supplies	15,204	1,074	14,130
Other Expenditures	200	0	200
Capital Outlay	66,660	15,630	51,030
Total Expenditures	1,636,809	1,094,365	542,444
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(884,309)	(318,798)	565,511
Fund Balance at Beginning of Year	412,519	412,519	0
Prior Year Encumbrances	471,790	471,790	0
Fund Balance at End of Year	\$0	\$565,511	\$565,511

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
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PRE-TRIAL SERVICES FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$96,968	\$96,968	\$0
Charges for Services	0	6,488	6,488
All Other Revenues	<u>0</u>	<u>498</u>	<u>498</u>
Total Revenues	<u>96,968</u>	<u>103,954</u>	<u>6,986</u>
 <u>Expenditures:</u>			
General Government:			
Municipal Court:			
Personal Services	109,719	103,863	5,856
Contractual Services	3,179	3,077	102
Other Expenditures	<u>35,370</u>	<u>35,370</u>	<u>0</u>
Total Expenditures	<u>148,268</u>	<u>142,310</u>	<u>5,958</u>
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(51,300)	(38,356)	12,944
Fund Balance at Beginning of Year	53,967	53,967	0
Prior Year Encumbrances	<u>102</u>	<u>102</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,769</u></u>	<u><u>\$15,713</u></u>	<u><u>\$12,944</u></u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
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COUNTY CONSERVANCY FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$50,066	\$50,016	(\$50)
Intergovernmental Revenues	<u>5,392</u>	<u>5,669</u>	<u>277</u>
Total Revenues	<u>55,458</u>	<u>55,685</u>	<u>227</u>
<u>Expenditures:</u>			
Conservation and Recreation:			
Auditor:			
Contractual Services	<u>42,887</u>	<u>42,103</u>	<u>784</u>
Total Expenditures	<u>42,887</u>	<u>42,103</u>	<u>784</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	12,571	13,582	1,011
Fund Balance at Beginning of Year	<u>27,725</u>	<u>27,725</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$40,296</u></u>	<u><u>\$41,307</u></u>	<u><u>\$1,011</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, 2001

COMMUNITY BASED CORRECTIONS ACT GRANT FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$113,465	\$110,326	(\$3,139)
All Other Revenues	<u>0</u>	<u>330</u>	<u>330</u>
Total Revenues	<u>113,465</u>	<u>110,656</u>	<u>(2,809)</u>
 <u>Expenditures:</u>			
General Government:			
Common Pleas Court:			
Personal Services	83,326	78,565	4,761
Contractual Services	6,588	2,388	4,200
Materials and Supplies	<u>4,520</u>	<u>2,065</u>	<u>2,455</u>
Total Expenditures	<u>94,434</u>	<u>83,018</u>	<u>11,416</u>
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	19,031	27,638	8,607
Fund Balance at Beginning of Year	3,500	3,500	0
Prior Year Encumbrances	<u>4,738</u>	<u>4,738</u>	<u>0</u>
Fund Balance at End of Year	<u>\$27,269</u>	<u>\$35,876</u>	<u>\$8,607</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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SPECIAL REVENUE FUNDS
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MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES BOARD FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$7,106,690	\$7,135,702	\$29,012
Intergovernmental Revenues	2,210,162	2,548,892	338,730
Charges for Services	80,588	108,317	27,729
Investment Earnings	15,150	6,992	(8,158)
All Other Revenues	<u>73,225</u>	<u>90,382</u>	<u>17,157</u>
Total Revenues	<u>9,485,815</u>	<u>9,890,285</u>	<u>404,470</u>
<u>Expenditures:</u>			
Health:			
Riverside School:			
Personal Services	6,308,665	5,924,686	383,979
Travel and Transportation	122,112	122,111	1
Contractual Services	2,849,710	2,563,803	285,907
Materials and Supplies	360,833	315,038	45,795
Other Expenditures	3,912	312	3,600
Capital Outlay	<u>344,354</u>	<u>304,325</u>	<u>40,029</u>
Total Riverside School	<u>9,989,586</u>	<u>9,230,275</u>	<u>759,311</u>
Gifts and Donations:			
Personal Services	18,840	8,640	10,200
Contractual Services	47,490	38,042	9,448
Materials and Supplies	20,779	19,698	1,081
Capital Outlay	<u>18,938</u>	<u>15,638</u>	<u>3,300</u>
Total Gifts and Donations	<u>106,047</u>	<u>82,018</u>	<u>24,029</u>
Total Expenditures	<u>10,095,633</u>	<u>9,312,293</u>	<u>783,340</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(609,818)	577,992	1,187,810
Fund Balance at Beginning of Year	5,691,780	5,691,780	0
Prior Year Encumbrances	<u>628,335</u>	<u>628,335</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,710,297</u></u>	<u><u>\$6,898,107</u></u>	<u><u>\$1,187,810</u></u>

MIAMI COUNTY, OHIO
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SUPER CLEANUP FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	<u>\$170,000</u>	<u>\$180,112</u>	<u>\$10,112</u>
Total Revenues	<u>170,000</u>	<u>180,112</u>	<u>10,112</u>
 <u>Expenditures:</u>			
Public Works:			
Transfer Station:			
Contractual Services	425,585	415,226	10,359
Materials and Supplies	5,000	558	4,442
Capital Outlay	<u>67,222</u>	<u>0</u>	<u>67,222</u>
Total Expenditures	<u>497,807</u>	<u>415,784</u>	<u>82,023</u>
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(327,807)	(235,672)	92,135
Fund Balance at Beginning of Year	291,088	291,088	0
Prior Year Encumbrances	<u>36,719</u>	<u>36,719</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>\$92,135</u>	<u>\$92,135</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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EMERGENCY MANAGEMENT AGENCY FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$14,500	\$43,651	\$29,151
All Other Revenues	<u>5,500</u>	<u>0</u>	<u>(5,500)</u>
Total Revenues	<u>20,000</u>	<u>43,651</u>	<u>23,651</u>
 <u>Expenditures:</u>			
Public Safety:			
Emergency Management:			
Contractual Services	9,900	9,670	230
Materials and Supplies	16,150	16,032	118
Capital Outlay	<u>300</u>	<u>0</u>	<u>300</u>
Total Expenditures	<u>26,350</u>	<u>25,702</u>	<u>648</u>
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(6,350)	17,949	24,299
Fund Balance at Beginning of Year	30,511	30,511	0
Prior Year Encumbrances	<u>350</u>	<u>350</u>	<u>0</u>
Fund Balance at End of Year	<u>\$24,511</u>	<u>\$48,810</u>	<u>\$24,299</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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COUNTY AGRICULTURAL SOCIETY 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>			
Conservation and Recreation:			
Contractual Services	<u>125,000</u>	<u>125,000</u>	<u>0</u>
Total Expenditures	<u>125,000</u>	<u>125,000</u>	<u>0</u>
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(125,000)	(125,000)	0
Fund Balance at Beginning of Year	<u>125,000</u>	<u>125,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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ENFORCEMENT AND EDUCATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$10,100	\$10,692	\$592
Fines and Forfeitures	<u>8,500</u>	<u>9,013</u>	<u>513</u>
Total Revenues	<u>18,600</u>	<u>19,705</u>	<u>1,105</u>
<u>Expenditures:</u>			
Public Safety:			
Sheriff:			
Personal Services	74	74	0
Materials and Supplies	2,300	1,294	1,006
Capital Outlay	<u>10,290</u>	<u>10,290</u>	<u>0</u>
Total Public Safety	<u>12,664</u>	<u>11,658</u>	<u>1,006</u>
General Government:			
Municipal Court:			
Contractual Services	<u>24,932</u>	<u>22,767</u>	<u>2,165</u>
Total General Government	<u>24,932</u>	<u>22,767</u>	<u>2,165</u>
Total Expenditures	<u>37,596</u>	<u>34,425</u>	<u>3,171</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(18,996)	(14,720)	4,276
Fund Balance at Beginning of Year	27,033	27,033	0
Prior Year Encumbrances	<u>15,696</u>	<u>15,696</u>	<u>0</u>
Fund Balance at End of Year	<u>\$23,733</u>	<u>\$28,009</u>	<u>\$4,276</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, 2001

JUVENILE DETENTION / REHABILITATION CENTER FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,868,426	\$1,474,500	(\$393,926)
Charges for Services	1,968,689	1,901,866	(66,823)
All Other Revenues	<u>8,157</u>	<u>7,016</u>	<u>(1,141)</u>
Total Revenues	<u>3,845,272</u>	<u>3,383,382</u>	<u>(461,890)</u>
<u>Expenditures:</u>			
Public Safety:			
Sheriff:			
Contractual Services	<u>51,251</u>	<u>51,251</u>	<u>0</u>
Total Sheriff	51,251	51,251	0
Juvenile Court:			
Personal Services	1,238,611	1,107,340	131,271
Travel and Transportation	25,297	15,018	10,279
Contractual Services	591,226	467,454	123,772
Materials and Supplies	159,077	142,004	17,073
Other Expenditures	1,000	250	750
Capital Outlay	<u>9,570</u>	<u>6,570</u>	<u>3,000</u>
Total Juvenile Court	<u>2,024,781</u>	<u>1,738,636</u>	<u>286,145</u>
West Central Rehabilitation:			
Personal Services	1,546,990	1,284,022	262,968
Travel and Transportation	8,027	1,432	6,595
Contractual Services	148,172	91,285	56,887
Materials and Supplies	267,378	195,010	72,368
Other Expenditures	10,769	10,527	242
Capital Outlay	<u>12,830</u>	<u>12,660</u>	<u>170</u>
Total West Central Rehabilitation	<u>1,994,166</u>	<u>1,594,936</u>	<u>399,230</u>
Total Expenditures	<u>4,070,198</u>	<u>3,384,823</u>	<u>685,375</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(224,926)	(1,441)	223,485
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	<u>(225,000)</u>	<u>(225,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(225,000)</u>	<u>(225,000)</u>	<u>0</u>

(Continued)

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

JUVENILE DETENTION / REHABILITATION CENTER FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable <u>(Unfavorable)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under)			
Expenditures and Other Financing Uses	(449,926)	(226,441)	223,485
Fund Balance at Beginning of Year	1,015,542	1,015,542	0
Prior Year Encumbrances	<u>214,983</u>	<u>214,983</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$780,599</u></u>	<u><u>\$1,004,084</u></u>	<u><u>\$223,485</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, 2001

COUNTY PROBATION SERVICES FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$16,641	\$16,641	\$0
Charges for Services	<u>250,000</u>	<u>266,665</u>	<u>16,665</u>
Total Revenues	<u>266,641</u>	<u>283,306</u>	<u>16,665</u>
<u>Expenditures:</u>			
General Government:			
Municipal Court:			
Personal Services	192,047	155,101	36,946
Contractual Services	182,532	159,899	22,633
Materials and Supplies	6,002	2,240	3,762
Other Expenditures	200	200	0
Capital Outlay	<u>11,512</u>	<u>11,298</u>	<u>214</u>
Total Expenditures	<u>392,293</u>	<u>328,738</u>	<u>63,555</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(125,652)	(45,432)	80,220
Fund Balance at Beginning of Year	422,541	422,541	0
Prior Year Encumbrances	<u>19,138</u>	<u>19,138</u>	<u>0</u>
Fund Balance at End of Year	<u>\$316,027</u>	<u>\$396,247</u>	<u>\$80,220</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, 2001

RECYCLE GRANT FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$70,750	\$66,293	(\$4,457)
All Other Revenues	<u>0</u>	<u>516</u>	<u>516</u>
Total Revenues	<u>70,750</u>	<u>66,809</u>	<u>(3,941)</u>
 <u>Expenditures:</u>			
General Government:			
Municipal Court:			
Personal Services	60,518	57,702	2,816
Contractual Services	5,761	5,202	559
Materials and Supplies	<u>5,262</u>	<u>5,119</u>	<u>143</u>
Total Expenditures	<u>71,541</u>	<u>68,023</u>	<u>3,518</u>
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(791)	(1,214)	(423)
Fund Balance at Beginning of Year	5,483	5,483	0
Prior Year Encumbrances	<u>791</u>	<u>791</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,483</u></u>	<u><u>\$5,060</u></u>	<u><u>(\$423)</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, 2001

DAY REPORTING PROGRAM FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	<u>\$14,948</u>	<u>\$14,948</u>	<u>\$0</u>
Total Revenues	<u>14,948</u>	<u>14,948</u>	<u>0</u>
 <u>Expenditures:</u>			
General Government:			
Municipal Court:			
Personal Services	12,259	11,571	688
Contractual Services	<u>2,689</u>	<u>2,664</u>	<u>25</u>
Total Expenditures	<u>14,948</u>	<u>14,235</u>	<u>713</u>
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	713	713
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$713</u></u>	<u><u>\$713</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, 2001

URBAN MASS TRANSPORTATION FUND

	<u>Revised Budget</u>	<u>Actual</u>	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	<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
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$572,295	\$394,563	(\$177,732)
All Other Revenues	<u>40,051</u>	<u>34,430</u>	<u>(5,621)</u>
Total Revenues	<u>612,346</u>	<u>428,993</u>	<u>(183,353)</u>
<u>Expenditures:</u>			
Public Works:			
Commissioners:			
Contractual Services	<u>355,837</u>	<u>198,853</u>	<u>156,984</u>
Total Commissioners	355,837	198,853	156,984
Community Development:			
Travel and Transportation	2,203	2,138	65
Contractual Services	343,809	298,462	45,347
Materials and Supplies	240	240	0
Other Expenditures	2,282	2,282	0
Capital Outlay	<u>12,500</u>	<u>0</u>	<u>12,500</u>
Total Community Development	<u>361,034</u>	<u>303,122</u>	<u>57,912</u>
Total Expenditures	<u>716,871</u>	<u>501,975</u>	<u>214,896</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(104,525)	(72,982)	31,543
Fund Deficit at Beginning of Year	(34,635)	(34,635)	0
Prior Year Encumbrances	<u>166,884</u>	<u>166,884</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$27,724</u></u>	<u><u>\$59,267</u></u>	<u><u>\$31,543</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, 2001

CHILDREN'S SERVICES BOARD FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$2,873,048	\$2,898,353	\$25,305
Charges for Services	833,958	1,051,632	217,674
All Other Revenues	<u>117,035</u>	<u>37,540</u>	<u>(79,495)</u>
Total Revenues	<u>3,824,041</u>	<u>3,987,525</u>	<u>163,484</u>
<u>Expenditures:</u>			
Human Services:			
Commissioners:			
Personal Services	7,810	3,685	4,125
Travel and Transportation	1,000	500	500
Contractual Services	24,100	9,989	14,111
Materials and Supplies	<u>2,900</u>	<u>1,527</u>	<u>1,373</u>
Total Commissioners	35,810	15,701	20,109
Children's Services:			
Personal Services	1,297,238	1,279,997	17,241
Travel and Transportation	30,787	29,974	813
Contractual Services	3,084,549	2,986,691	97,858
Materials and Supplies	63,617	52,029	11,588
Other Expenditures	3,166	3,100	66
Capital Outlay	<u>4,278</u>	<u>3,882</u>	<u>396</u>
Total Children's Services	4,483,635	4,355,673	127,962
Children's Home Farm:			
Contractual Services	2,500	682	1,818
Materials and Supplies	<u>5,000</u>	<u>4,520</u>	<u>480</u>
Total Children's Home Farm	7,500	5,202	2,298
Total Expenditures	<u>4,526,945</u>	<u>4,376,576</u>	<u>150,369</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(702,904)	(389,051)	313,853
Fund Balance at Beginning of Year	388,000	388,000	0
Prior Year Encumbrances	<u>347,669</u>	<u>347,669</u>	<u>0</u>
Fund Balance at End of Year	<u>\$32,765</u>	<u>\$346,618</u>	<u>\$313,853</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, 2001

LEGAL RESEARCH FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$6,000	\$8,153	\$2,153
Fines and Forfeitures	<u>2,000</u>	<u>1,909</u>	<u>(91)</u>
Total Revenues	<u>8,000</u>	<u>10,062</u>	<u>2,062</u>
<u>Expenditures:</u>			
General Government:			
Common Pleas Court:			
Contractual Services	2,250	2,229	21
Total Common Pleas Court	<u>2,250</u>	<u>2,229</u>	<u>21</u>
Juvenile Court:			
Materials and Supplies	1,000	0	1,000
Capital Outlay	<u>4,000</u>	<u>0</u>	<u>4,000</u>
Total Juvenile Court	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Total Expenditures	<u>7,250</u>	<u>2,229</u>	<u>5,021</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	750	7,833	7,083
Fund Balance at Beginning of Year	17,998	17,998	0
Prior Year Encumbrances	<u>150</u>	<u>150</u>	<u>0</u>
Fund Balance at End of Year	<u>\$18,898</u>	<u>\$25,981</u>	<u>\$7,083</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, 2001

ONE-STOP SHOP FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$437,800	\$460,162	\$22,362
All Other Revenues	<u>250</u>	<u>228</u>	<u>(22)</u>
Total Revenues	<u>438,050</u>	<u>460,390</u>	<u>22,340</u>
 <u>Expenditures:</u>			
General Government:			
Commissioners:			
Contractual Services	<u>100,662</u>	<u>96,749</u>	<u>3,913</u>
Total Commissioners	100,662	96,749	3,913
Clerk of Courts:			
Personal Services	234,044	221,138	12,906
Travel and Transportation	1,200	645	555
Contractual Services	50,628	38,768	11,860
Materials and Supplies	26,950	15,743	11,207
Capital Outlay	<u>5,400</u>	<u>4,984</u>	<u>416</u>
Total Clerk of Courts	<u>318,222</u>	<u>281,278</u>	<u>36,944</u>
Total Expenditures	<u>418,884</u>	<u>378,027</u>	<u>40,857</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 19,166	 82,363	 63,197
 <u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	<u>(99,159)</u>	<u>(99,159)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(99,159)</u>	<u>(99,159)</u>	<u>0</u>
 Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	 (79,993)	 (16,796)	 63,197
Fund Balance at Beginning of Year	660,251	660,251	0
Prior Year Encumbrances	<u>2,328</u>	<u>2,328</u>	<u>0</u>
Fund Balance at End of Year	<u>\$582,586</u>	<u>\$645,783</u>	<u>\$63,197</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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FOR THE YEAR ENDED DECEMBER 31, 2001

DRUG LAW ENFORCEMENT FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	<u>\$1,500</u>	<u>\$8,984</u>	<u>\$7,484</u>
Total Revenues	<u>1,500</u>	<u>8,984</u>	<u>7,484</u>
<u>Expenditures:</u>			
Public Safety:			
Sheriff:			
Materials and Supplies	11,888	0	11,888
Capital Outlay	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Total Expenditures	<u>16,888</u>	<u>0</u>	<u>16,888</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(15,388)	8,984	24,372
Fund Balance at Beginning of Year	<u>27,122</u>	<u>27,122</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$11,734</u></u>	<u><u>\$36,106</u></u>	<u><u>\$24,372</u></u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
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COUNTY RECORDER EQUIPMENT FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$40,000	\$51,931	\$11,931
Total Revenues	<u>40,000</u>	<u>51,931</u>	<u>11,931</u>
<u>Expenditures:</u>			
General Government:			
Recorder:			
Contractual Services	24,575	14,857	9,718
Materials and Supplies	4,886	910	3,976
Other Expenditures	8	8	0
Capital Outlay	<u>59,546</u>	<u>3,982</u>	<u>55,564</u>
Total Expenditures	<u>89,015</u>	<u>19,757</u>	<u>69,258</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(49,015)	32,174	81,189
Fund Balance at Beginning of Year	73,500	73,500	0
Prior Year Encumbrances	<u>2,015</u>	<u>2,015</u>	<u>0</u>
Fund Balance at End of Year	<u>\$26,500</u>	<u>\$107,689</u>	<u>\$81,189</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, 2001

COURT COMPUTERIZATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$279,000	\$329,512	\$50,512
All Other Revenues	0	33	33
Total Revenues	279,000	329,545	50,545
<u>Expenditures:</u>			
General Government:			
Municipal Court:			
Personal Services	98,489	94,367	4,122
Travel and Transportation	2,500	1,080	1,420
Contractual Services	45,209	38,282	6,927
Materials and Supplies	24,310	19,804	4,506
Capital Outlay	209,286	176,522	32,764
Total Municipal Court	379,794	330,055	49,739
Probate Court:			
Contractual Services	9,951	6,762	3,189
Materials and Supplies	5,002	1,306	3,696
Capital Outlay	10,750	5,360	5,390
Total Probate Court	25,703	13,428	12,275
Juvenile Court:			
Personal Services	5,248	5,035	213
Travel and Transportation	1,000	0	1,000
Contractual Services	5,400	449	4,951
Materials and Supplies	2,159	776	1,383
Capital Outlay	20,542	10,542	10,000
Total Juvenile Court	34,349	16,802	17,547
Total Expenditures	439,846	360,285	79,561
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(160,846)	(30,740)	130,106
Fund Balance at Beginning of Year	492,895	492,895	0
Prior Year Encumbrances	46,084	46,084	0
Fund Balance at End of Year	\$378,133	\$508,239	\$130,106

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
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D.A.R.E. FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$10,449	\$10,449	\$0
All Other Revenues	36	36	0
Total Revenues	10,485	10,485	0
<u>Expenditures:</u>			
Public Safety:			
Sheriff:			
Personal Services	10,484	10,484	0
Total Expenditures	10,484	10,484	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	1	1	0
Fund Balance at Beginning of Year	231	231	0
Fund Balance at End of Year	\$232	\$232	\$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, 2001

ABUSE AND NEGLECT PREVENTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$12,643	\$12,643	\$0
All Other Revenues	1,244	101	(1,143)
Total Revenues	13,887	12,744	(1,143)
<u>Expenditures:</u>			
General Government:			
Juvenile Court:			
Personal Services	10,119	10,119	0
Travel and Transportation	70	70	0
Contractual Services	1,939	796	1,143
Other Expenditures	4,373	4,373	0
Total Expenditures	16,501	15,358	1,143
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(2,614)	(2,614)	0
Fund Balance at Beginning of Year	1,307	1,307	0
Prior Year Encumbrances	1,307	1,307	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, 2001

DISPUTE RESOLUTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$34,690	\$18,690	(\$16,000)
Fines and Forfeitures	95,000	112,622	17,622
Total Revenues	129,690	131,312	1,622
<u>Expenditures:</u>			
General Government:			
Municipal Court:			
Personal Services	136,949	136,326	623
Contractual Services	2,960	2,915	45
Total Municipal Court	139,909	139,241	668
Juvenile Court:			
Contractual Services	21,000	21,000	0
Total Juvenile Court	21,000	21,000	0
Total Expenditures	160,909	160,241	668
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(31,219)	(28,929)	2,290
Fund Balance at Beginning of Year	101,770	101,770	0
Fund Balance at End of Year	\$70,551	\$72,841	\$2,290

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, 2001

COPS MORE '96 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>			
Public Safety:			
Sheriff:			
Other Expenditures	<u>7,552</u>	<u>7,552</u>	<u>0</u>
Total Expenditures	<u>7,552</u>	<u>7,552</u>	<u>0</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(7,552)	(7,552)	0
Fund Balance at Beginning of Year	<u>7,552</u>	<u>7,552</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

COMMISSARY FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$130,000	\$128,827	(\$1,173)
Total Revenues	130,000	128,827	(1,173)
 <u>Expenditures:</u>			
Public Safety:			
Sheriff:			
Contractual Services	41,100	40,231	869
Materials and Supplies	105,539	104,527	1,012
Other Expenditures	4,500	4,353	147
Capital Outlay	3,500	2,678	822
Total Expenditures	154,639	151,789	2,850
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(24,639)	(22,962)	1,677
Fund Balance at Beginning of Year	5,605	5,605	0
Prior Year Encumbrances	19,034	19,034	0
Fund Balance at End of Year	\$0	\$1,677	\$1,677

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, 2001

COURT SECURITY GRANT FUND

	<u>Revised Budget</u>	<u>Actual</u>	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	<u>26,000</u>	<u>26,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$26,000</u></u>	<u><u>\$26,000</u></u>	<u><u>\$0</u></u>

DEBT SERVICE FUNDS

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

General Obligation Debt Fund

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

Special Assessment Debt Fund

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

MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
DECEMBER 31, 2001

	General Obligation Debt Fund	Special Assessment Debt Fund	Totals
<u>Assets:</u>			
Cash and Cash Equivalents	\$61,043	\$2,729	\$63,772
Total Assets	\$61,043	\$2,729	\$63,772
<u>Liabilities and Fund Equity:</u>			
Total Liabilities	\$0	\$0	\$0
Fund Equity:			
Fund Balance:			
Reserved for Debt Service	61,043	2,729	63,772
Total Fund Equity	61,043	2,729	63,772
Total Liabilities and Fund Equity	\$61,043	\$2,729	\$63,772

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICES FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	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	118,119	0	118,119
Total Expenditures	383,119	0	383,119
Excess (Deficiency) of Revenues Over (Under) Expenditures	(383,119)	0	(383,119)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	375,918	0	375,918
Total Other Financing Sources	375,918	0	375,918
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(7,201)	0	(7,201)
Fund Balance at Beginning of Year	68,244	2,729	70,973
Fund Balance at End of Year	<u>\$61,043</u>	<u>\$2,729</u>	<u>\$63,772</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, 2001

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	118,119	118,119	0
Total Expenditures	383,119	383,119	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(383,119)	(383,119)	0
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	375,918	375,918	0
Total Other Financing Sources (Uses)	375,918	375,918	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(7,201)	(7,201)	0
Fund Balance at Beginning of Year	68,244	68,244	0
Fund Balance at End of Year	\$61,043	\$61,043	\$0

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, 2001

SPECIAL ASSESSMENT DEBT FUND

	<u>Budget Revised</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<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	<u>2,729</u>	<u>2,729</u>	<u>0</u>
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.

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, 2001

	State Issue II Fund	Sewer System Improvement Fund	Permanent Improvement Fund	Health Care Capital Improvement Fund
<u>Assets:</u>				
Cash and Cash Equivalents	\$0	\$5,394	\$1,153,168	\$3,446,772
Investments	0	0	967,675	0
Receivables (net of allowances for doubtful accounts):				
Taxes	0	0	127,540	0
Interest	0	0	0	6,479
Due from Other Funds	0	0	7,149	0
Intergovernmental Receivables	418,045	0	0	0
Total Assets	<u>\$418,045</u>	<u>\$5,394</u>	<u>\$2,255,532</u>	<u>\$3,453,251</u>
<u>Liabilities and Fund Equity:</u>				
<u>Liabilities:</u>				
Accounts Payable	\$0	\$0	\$26,580	\$0
Accrued Interest Payable	0	0	83,709	0
Deferred Revenue	401,921	0	0	0
General Obligation Notes Payable	0	0	5,950,000	0
Total Liabilities	<u>401,921</u>	<u>0</u>	<u>6,060,289</u>	<u>0</u>
<u>Fund Equity:</u>				
<u>Fund Balance:</u>				
Reserved for Encumbrances	0	0	660,535	0
Unreserved	16,124	5,394	(4,465,292)	3,453,251
Total Fund Equity	<u>16,124</u>	<u>5,394</u>	<u>(3,804,757)</u>	<u>3,453,251</u>
Total Liabilities and Fund Equity	<u>\$418,045</u>	<u>\$5,394</u>	<u>\$2,255,532</u>	<u>\$3,453,251</u>

E-911 Facility Construction Fund	Ditch Construction Fund	Totals
\$24,822	\$8,500	\$4,638,656
0	0	967,675
0	0	127,540
0	0	6,479
0	0	7,149
0	0	418,045
<u>\$24,822</u>	<u>\$8,500</u>	<u>\$6,165,544</u>
\$0	\$0	\$26,580
0	0	83,709
0	0	401,921
0	0	5,950,000
<u>0</u>	<u>0</u>	<u>6,462,210</u>
0	0	660,535
<u>24,822</u>	<u>8,500</u>	<u>(957,201)</u>
<u>24,822</u>	<u>8,500</u>	<u>(296,666)</u>
<u>\$24,822</u>	<u>\$8,500</u>	<u>\$6,165,544</u>

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	State Issue II Fund	Sewer System Improvement Fund	Permanent Improvement Fund	Health Care Capital Improvement Fund
<u>Revenues:</u>				
Taxes	\$0	\$0	\$728,895	\$0
Intergovernmental Revenues	588,479	0	0	0
Charges for Services	0	0	33,430	0
Investment Earnings	0	0	0	136,889
Special Assessments	0	0	0	0
Total Revenues	588,479	0	762,325	136,889
<u>Expenditures:</u>				
Capital Outlay	572,355	0	635,191	0
Debt Service:				
Interest and Fiscal Charges	0	0	228,439	0
Total Expenditures	572,355	0	863,630	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,124	0	(101,305)	136,889
<u>Other Financing Sources (Uses):</u>				
Proceeds from Sale of Fixed Assets	0	0	513,122	0
Operating Transfers In	0	0	409,025	0
Operating Transfers Out	0	0	0	(86,744)
Total Other Financing Sources (Uses)	0	0	922,147	(86,744)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	16,124	0	820,842	50,145
Fund Balance (Deficit) at Beginning of Year	0	5,394	(4,625,599)	3,403,106
Fund Balance (Deficit) at End of Year	\$16,124	\$5,394	(\$3,804,757)	\$3,453,251

E-911 Facility Construction Fund	Ditch Construction Fund	Totals
\$0	\$0	\$728,895
0	0	588,479
0	0	33,430
0	0	136,889
<u>0</u>	<u>5,365</u>	<u>5,365</u>
0	5,365	1,493,058
<hr/>		
0	4,577	1,212,123
<u>0</u>	<u>0</u>	<u>228,439</u>
<u>0</u>	<u>4,577</u>	<u>1,440,562</u>
<hr/>		
0	788	52,496
0	0	513,122
0	0	409,025
<u>0</u>	<u>0</u>	<u>(86,744)</u>
<u>0</u>	<u>0</u>	<u>835,403</u>
<hr/>		
0	788	887,899
<u>24,822</u>	<u>7,712</u>	<u>(1,184,565)</u>
<u>\$24,822</u>	<u>\$8,500</u>	<u>(\$296,666)</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, 2001

STATE ISSUE II FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$572,355	\$572,355	\$0
Total Revenues	<u>572,355</u>	<u>572,355</u>	<u>0</u>
<u>Expenditures:</u>			
Capital Outlay:			
Auditor:			
Capital Outlay	572,355	572,355	0
Total Expenditures	<u>572,355</u>	<u>572,355</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, 2001

SEWER SYSTEM IMPROVEMENT FUND

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<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, 2001

PERMANENT IMPROVEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$680,000	\$720,446	\$40,446
Charges for Services	0	26,281	26,281
Total Revenues	680,000	746,727	66,727
<u>Expenditures:</u>			
Capital Outlay:			
Commissioners:			
Capital Outlay	1,590,334	1,476,926	113,408
Debt Service:			
Principal Retirement	5,450,000	5,450,000	0
Interest and Fiscal Charges	270,611	267,980	2,631
Total Expenditures	7,310,945	7,194,906	116,039
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,630,945)	(6,448,179)	182,766
<u>Other Financing Sources (Uses):</u>			
Proceeds from Sale of Fixed Assets	0	513,122	513,122
Proceeds from General Obligation Notes	5,450,000	5,950,000	500,000
Operating Transfers In	249,000	409,025	160,025
Total Other Financing Sources (Uses)	5,699,000	6,872,147	1,173,147
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(931,945)	423,968	1,355,913
Fund Balance at Beginning of Year	575,873	575,873	0
Prior Year Encumbrances	433,887	433,887	0
Fund Balance at End of Year	\$77,815	\$1,433,728	\$1,355,913

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, 2001

HEALTH CARE CAPITAL IMPROVEMENT FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	\$150,000	\$148,444	(\$1,556)
Total Revenues	<u>150,000</u>	<u>148,444</u>	<u>(1,556)</u>
<u>Expenditures:</u>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	150,000	148,444	(1,556)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	<u>(86,744)</u>	<u>(86,744)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(86,744)</u>	<u>(86,744)</u>	<u>0</u>
Excess (Deficiency) of Revenues			
and Other Financing Sources Over (Under)			
Expenditures and Other Financing Uses	63,256	61,700	(1,556)
Fund Balance at Beginning of Year	<u>3,385,072</u>	<u>3,385,072</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,448,328</u></u>	<u><u>\$3,446,772</u></u>	<u><u>(\$1,556)</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, 2001

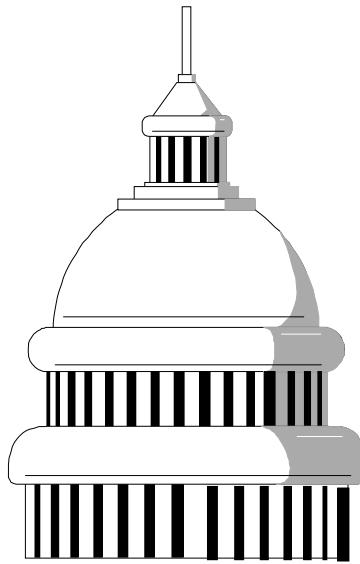
EMERGENCY 911 FACILITY CONSTRUCTION FUND

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<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, 2001

DITCH CONSTRUCTION FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$6,000	\$5,365	(\$635)
Total Revenues	<u>6,000</u>	<u>5,365</u>	<u>(635)</u>
<u>Expenditures:</u>			
Capital Outlay:			
Engineer:			
Capital Outlay	8,612	4,577	4,035
Total Expenditures	<u>8,612</u>	<u>4,577</u>	<u>4,035</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(2,612)	788	3,400
Fund Balance at Beginning of Year	<u>7,712</u>	<u>7,712</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,100</u></u>	<u><u>\$8,500</u></u>	<u><u>\$3,400</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, 2001

	Water Fund	Sewer Fund	Transfer Station Fund	Totals
<u>Assets:</u>				
Cash and Cash Equivalents	\$391,571	\$278,339	\$228,902	\$898,812
Investments	328,585	0	0	328,585
Receivables (net of allowances for doubtful accounts):				
Accounts	72,591	116,585	293,660	482,836
Interest	0	0	653	653
Due from Other Funds	6,354	6,354	328	13,036
Intergovernmental Receivables	34,736	0	0	34,736
Deferred Loss on Early Retirement of Debt	38,494	135,355	99,389	273,238
Property, Plant and Equipment	4,636,066	7,142,173	4,049,809	15,828,048
Less Accumulated Depreciation	(1,332,505)	(2,085,860)	(631,048)	(4,049,413)
Net Fixed Assets	<u>3,303,561</u>	<u>5,056,313</u>	<u>3,418,761</u>	<u>11,778,635</u>
Construction in Progress	111,349	0	8,227	119,576
Total Assets	<u>\$4,287,241</u>	<u>\$5,592,946</u>	<u>\$4,049,920</u>	<u>\$13,930,107</u>
<u>Liabilities and Fund Equity:</u>				
Liabilities:				
Accounts Payable	\$73,648	\$5,297	\$177,348	\$256,293
Accrued Wages and Benefits	6,655	6,005	15,361	28,021
Due to Other Funds	325	927	495	1,747
Intergovernmental Payables	38,309	100,014	4,372	142,695
Accrued Interest Payable	14,423	14,091	6,737	35,251
General Obligation Notes Payable	850,000	360,000	0	1,210,000
Compensated Absences Payable	31,633	29,379	57,881	118,893
General Obligation Bonds Payable	630,610	2,224,390	1,750,000	4,605,000
Ohio Public Works Commission Loans Payable	500,000	254,800	0	754,800
Total Liabilities	<u>2,145,603</u>	<u>2,994,903</u>	<u>2,012,194</u>	<u>7,152,700</u>
Fund Equity:				
Contributed Capital	1,926,775	2,380,304	2,005	4,309,084
Retained Earnings	214,863	217,739	2,035,721	2,468,323
Total Fund Equity	<u>2,141,638</u>	<u>2,598,043</u>	<u>2,037,726</u>	<u>6,777,407</u>
Total Liabilities and Fund Equity	<u>\$4,287,241</u>	<u>\$5,592,946</u>	<u>\$4,049,920</u>	<u>\$13,930,107</u>

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Water Fund	Sewer Fund	Transfer Station Fund	Totals
<u>Operating Revenues:</u>				
Charges for Services	\$762,816	\$1,285,863	\$4,564,713	\$6,613,392
Other Operating Revenues	13,426	4,321	23,916	41,663
Total Operating Revenues	<u>776,242</u>	<u>1,290,184</u>	<u>4,588,629</u>	<u>6,655,055</u>
<u>Operating Expenses:</u>				
Personal Services	234,408	207,824	505,980	948,212
Materials and Supplies	175,089	31,557	40,586	247,232
Contractual Services	115,402	703,805	4,010,717	4,829,924
Utilities	2,273	15,975	26,301	44,549
Depreciation	102,772	160,736	132,017	395,525
Total Operating Expenses	<u>629,944</u>	<u>1,119,897</u>	<u>4,715,601</u>	<u>6,465,442</u>
Operating Income (Loss)	146,298	170,287	(126,972)	189,613
<u>Non-Operating Revenues (Expenses):</u>				
Investment Earnings	0	0	20,627	20,627
Interest and Fiscal Charges	(69,367)	(137,203)	(92,250)	(298,820)
Capital Contributions	29,659	0	0	29,659
Total Non-Operating Revenues (Expenses)	<u>(39,708)</u>	<u>(137,203)</u>	<u>(71,623)</u>	<u>(248,534)</u>
Net Income (Loss)	106,590	33,084	(198,595)	(58,921)
Restated Retained Earnings at Beginning of Year	<u>108,273</u>	<u>184,655</u>	<u>2,234,316</u>	<u>2,527,244</u>
Retained Earnings at End of Year	<u>\$214,863</u>	<u>\$217,739</u>	<u>\$2,035,721</u>	<u>\$2,468,323</u>

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Water Fund	Sewer Fund	Transfer Station Fund	Totals
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$758,071	\$1,311,004	\$4,725,880	\$6,794,955
Cash Payments for Goods and Services	(326,306)	(697,214)	(4,130,030)	(5,153,550)
Cash Payments to Employees	(231,199)	(204,435)	(499,322)	(934,956)
Other Operating Receipts	10,093	988	23,916	34,997
Net Cash Provided by Operating Activities	<u>210,659</u>	<u>410,343</u>	<u>120,444</u>	<u>741,446</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Acquisition and Construction of Assets	(1,093,704)	(188,656)	(76,749)	(1,359,109)
Proceeds from the Sale of General Obligation Notes	850,000	360,000	0	1,210,000
Principal Paid on General Obligation Notes	(850,000)	(410,000)	0	(1,260,000)
Proceeds of Ohio Public Works Commission Loan	465,264	0	0	465,264
Principal Paid on Ohio Public Works Commission Loan	0	(19,600)	0	(19,600)
Principal Paid on General Obligation Bonds	(27,610)	(97,390)	(135,000)	(260,000)
Interest Paid on All Debt	(74,428)	(133,336)	(86,511)	(294,275)
Net Cash Used for Capital and Related Financing Activities	<u>(730,478)</u>	<u>(488,982)</u>	<u>(298,260)</u>	<u>(1,517,720)</u>
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	0	0	22,736	22,736
Sale of Investments	295,354	0	0	295,354
Net Cash Provided by Investing Activities	<u>295,354</u>	<u>0</u>	<u>22,736</u>	<u>318,090</u>
Net Decrease in Cash and Cash Equivalents	(224,465)	(78,639)	(155,080)	(458,184)
Cash and Cash Equivalents at Beginning of Year	<u>616,036</u>	<u>356,978</u>	<u>383,982</u>	<u>1,356,996</u>
Cash and Cash Equivalents at End of Year	<u>\$391,571</u>	<u>\$278,339</u>	<u>\$228,902</u>	<u>\$898,812</u>

(Continued)

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Water Fund	Sewer Fund	Transfer Station Fund	Totals
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Provided by Operating Activities:</u>				
Operating Income (Loss)	\$146,298	\$170,287	(\$126,972)	\$189,613
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation Expense	102,772	160,736	132,017	395,525
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(5,096)	(6,417)	162,390	150,877
(Increase) Decrease in Due from Other Funds	(2,807)	28,225	439	25,857
Decrease in Prepaid Items	0	452	0	452
Increase (Decrease) in Accounts Payable	(22,907)	834	(56,887)	(78,960)
Increase in Accrued Wages and Benefits	1,446	1,530	5,087	8,063
Increase (Decrease) in Due to Other Funds	(1,208)	927	89	(192)
Increase (Decrease) in Intergovernmental Payables	(9,602)	51,910	2,710	45,018
Increase in Compensated Absences	1,763	1,859	1,571	5,193
Total Adjustments	<u>64,361</u>	<u>240,056</u>	<u>247,416</u>	<u>551,833</u>
Net Cash Provided by Operating Activities	<u>\$210,659</u>	<u>\$410,343</u>	<u>\$120,444</u>	<u>\$741,446</u>

Schedule of Noncash Investing, Capital and Financing Activities:

As of December 31, 2001, the Water Fund had an outstanding liability of \$68,985 for the purchase of certain capital assets.
As of December 31, 2001, the Water Fund had an outstanding receivable of \$34,736, which represents the balance of the Ohio Public Works Commission Loan.

INTERNAL SERVICE FUNDS

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, 2001

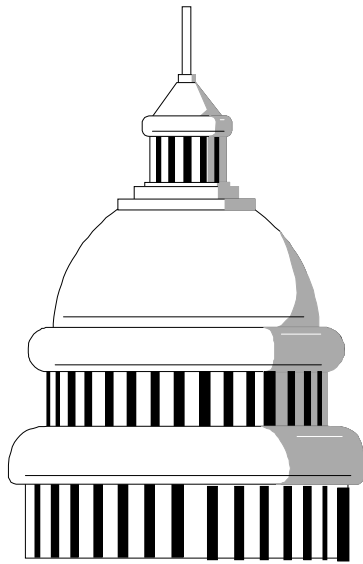
	<u>Sheriff Police Rotary Fund</u>	<u>Hospitalization Fund</u>	<u>Totals</u>
<u>Assets:</u>			
Cash and Cash Equivalents	\$82,014	\$409,947	\$491,961
Investments	0	344,004	344,004
Intergovernmental Receivables	<u>38,151</u>	<u>0</u>	<u>38,151</u>
Total Assets	<u>\$120,165</u>	<u>\$753,951</u>	<u>\$874,116</u>
<u>Liabilities and Fund Equity:</u>			
<u>Liabilities:</u>			
Accrued Wages and Benefits	\$3,046	\$0	\$3,046
Health Insurance Claims Payable	<u>0</u>	<u>314,832</u>	<u>314,832</u>
Total Liabilities	<u>3,046</u>	<u>314,832</u>	<u>317,878</u>
<u>Fund Equity:</u>			
Retained Earnings	<u>117,119</u>	<u>439,119</u>	<u>556,238</u>
Total Fund Equity	<u>117,119</u>	<u>439,119</u>	<u>556,238</u>
Total Liabilities and Fund Equity	<u>\$120,165</u>	<u>\$753,951</u>	<u>\$874,116</u>

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Sheriff Police Rotary Fund</u>	<u>Hospitalization Fund</u>	<u>Totals</u>
<u>Operating Revenues:</u>			
Charges for Services	\$76,302	\$3,342,053	\$3,418,355
Other Operating Revenues	424	29,131	29,555
Total Operating Revenues	<u>76,726</u>	<u>3,371,184</u>	<u>3,447,910</u>
<u>Operating Expenses:</u>			
Personal Services	64,922	0	64,922
Contractual Services	424	396,310	396,734
Health Insurance Claims	0	3,575,613	3,575,613
Total Operating Expenses	<u>65,346</u>	<u>3,971,923</u>	<u>4,037,269</u>
Net Income (Loss)	11,380	(600,739)	(589,359)
Retained Earnings at Beginning of Year	<u>105,739</u>	<u>1,039,858</u>	<u>1,145,597</u>
Retained Earnings at End of Year	<u><u>\$117,119</u></u>	<u><u>\$439,119</u></u>	<u><u>\$556,238</u></u>

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Sheriff Police Rotary Fund</u>	<u>Hospitalization Fund</u>	<u>Totals</u>
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$56,493	\$3,342,053	\$3,398,546
Cash Payments for Goods and Services	(424)	(4,007,389)	(4,007,813)
Cash Payments to Employees	(63,405)	0	(63,405)
Other Operating Receipts	424	29,131	29,555
Net Cash Used by Operating Activities	<u>(6,912)</u>	<u>(636,205)</u>	<u>(643,117)</u>
<u>Cash Flows from Investing Activities:</u>			
Sale of Investments	0	355,503	355,503
Net Cash Provided by Investing Activities	<u>0</u>	<u>355,503</u>	<u>355,503</u>
Net Decrease in Cash and Cash Equivalents	(6,912)	(280,702)	(287,614)
Cash and Cash Equivalents at Beginning of Year	<u>88,926</u>	<u>690,649</u>	<u>779,575</u>
Cash and Cash Equivalents at End of Year	<u><u>\$82,014</u></u>	<u><u>\$409,947</u></u>	<u><u>\$491,961</u></u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Used by Operating Activities:</u>			
Operating Income (Loss)	\$11,380	(\$600,739)	(\$589,359)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Used by Operating Activities:			
Changes in Assets and Liabilities:			
Increase in Intergovernmental Receivable	(19,809)	0	(19,809)
Increase in Accrued Wages and Benefits	1,517	0	1,517
Decrease in Health Insurance Claims Payable	0	(35,466)	(35,466)
Total Adjustments	<u>(18,292)</u>	<u>(35,466)</u>	<u>(53,758)</u>
Net Cash Used by Operating Activities	<u><u>(\$6,912)</u></u>	<u><u>(\$636,205)</u></u>	<u><u>(\$643,117)</u></u>



MIAMI COUNTY, OHIO

FIDUCIARY FUND TYPES

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.

EXPENDABLE TRUST FUNDS

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.

Municipal Court Restitution Fund

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

Children's Services Trust Fund

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

D.A.R.E. Trust Fund

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

AGENCY FUNDS

Payroll Deductions Fund

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

Workers' Compensation Fund

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

Local Government Fund

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

Auto Registration Fund

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

(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, 2001

	<i>Expendable Trust Funds</i>				
	Unclaimed Monies Fund	Sheriff's Juvenile Safety Trust Fund	Municipal Court Restitution Fund	Children's Services Trust Fund	D.A.R.E. Trust Fund
<u>Assets:</u>					
Cash and Cash Equivalents	\$183,280	\$2,920	\$4,925	\$26,845	\$4,533
Investments	0	0	0	0	0
Receivables (net of allowance for doubtful accounts):					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Special Assessments	0	0	0	0	0
Intergovernmental Receivables	0	0	0	0	0
Total Assets	\$183,280	\$2,920	\$4,925	\$26,845	\$4,533
<u>Liabilities and Fund Equity:</u>					
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$5,450	\$0	\$0
Due to Other Funds	0	0	0	0	0
Intergovernmental Payables	0	0	400	0	0
Due to Others	0	0	0	0	0
Total Liabilities	0	0	5,850	0	0
<u>Fund Equity:</u>					
<u>Fund Balance:</u>					
Reserved for Encumbrances	0	0	123	0	0
Unreserved	183,280	2,920	(1,048)	26,845	4,533
Total Fund Equity	183,280	2,920	(925)	26,845	4,533
Total Liabilities and Fund Equity	\$183,280	\$2,920	\$4,925	\$26,845	\$4,533

**MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
FIDUCIARY FUNDS
DECEMBER 31, 2001**

All Agency Funds	Totals
\$5,620,071	\$5,842,574
3,215,432	3,215,432
61,312,031	61,312,031
751,482	751,482
938,241	938,241
124,936	124,936
<u>\$71,962,193</u>	<u>\$72,184,696</u>
\$0	\$5,450
124,936	124,936
0	400
<u>71,837,257</u>	<u>71,837,257</u>
<u>71,962,193</u>	<u>71,968,043</u>
0	123
<u>0</u>	<u>216,530</u>
<u>0</u>	<u>216,653</u>
<u>\$71,962,193</u>	<u>\$72,184,696</u>

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Unclaimed Monies Fund	Sheriff's Juvenile Safety Trust Fund	Municipal Court Restitution Fund	Children's Services Trust Fund	D.A.R.E. Trust Fund	Totals
<u>Revenues:</u>						
Investment Earnings	\$0	\$0	\$0	\$1,720	\$0	\$1,720
All Other Revenues	20,433	0	63,402	0	790	84,625
Total Revenues	20,433	0	63,402	1,720	790	86,345
<u>Expenditures:</u>						
Human Services	0	0	0	1,300	0	1,300
General Government	7,547	0	64,327	0	0	71,874
Total Expenditures	7,547	0	64,327	1,300	0	73,174
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,886	0	(925)	420	790	13,171
Fund Balance at Beginning of Year	170,394	2,920	0	26,425	3,743	203,482
Fund Balance (Deficit) at End of Year	<u>\$183,280</u>	<u>\$2,920</u>	<u>(\$925)</u>	<u>\$26,845</u>	<u>\$4,533</u>	<u>\$216,653</u>

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
Payroll Deductions Fund				
Assets:				
Cash and Cash Equivalents	\$187,726	\$13,627,934	(\$13,613,059)	\$202,601
Total Assets	<u>\$187,726</u>	<u>\$13,627,934</u>	<u>(\$13,613,059)</u>	<u>\$202,601</u>
Liabilities:				
Due To Others	\$187,726	\$13,627,934	(\$13,613,059)	\$202,601
Total Liabilities	<u>\$187,726</u>	<u>\$13,627,934</u>	<u>(\$13,613,059)</u>	<u>\$202,601</u>
Workers' Compensation Fund				
Assets:				
Cash and Cash Equivalents	\$161,625	\$334,808	(\$335,802)	\$160,631
Total Assets	<u>\$161,625</u>	<u>\$334,808</u>	<u>(\$335,802)</u>	<u>\$160,631</u>
Liabilities:				
Due To Others	\$161,625	\$334,808	(\$335,802)	\$160,631
Total Liabilities	<u>\$161,625</u>	<u>\$334,808</u>	<u>(\$335,802)</u>	<u>\$160,631</u>
Local Government Fund				
Assets:				
Cash and Cash Equivalents	\$357	\$10,480,484	(\$10,480,484)	\$357
Total Assets	<u>\$357</u>	<u>\$10,480,484</u>	<u>(\$10,480,484)</u>	<u>\$357</u>
Liabilities:				
Due To Others	\$357	\$10,480,484	(\$10,480,484)	\$357
Total Liabilities	<u>\$357</u>	<u>\$10,480,484</u>	<u>(\$10,480,484)</u>	<u>\$357</u>
Auto Registration Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$3,318,778	(\$3,318,778)	\$0
Intergovernmental Receivables	121,171	124,936	(121,171)	124,936
Total Assets	<u>\$121,171</u>	<u>\$3,443,714</u>	<u>(\$3,439,949)</u>	<u>\$124,936</u>
Liabilities:				
Due to Other Funds	\$121,171	\$124,936	(\$121,171)	\$124,936
Intergovernmental Payables	0	3,318,778	(3,318,778)	0
Total Liabilities	<u>\$121,171</u>	<u>\$3,443,714</u>	<u>(\$3,439,949)</u>	<u>\$124,936</u>

(Continued)

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>Township Gas Fund</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$601,549	(\$601,549)	\$0
Total Assets	<u>\$0</u>	<u>\$601,549</u>	<u>(\$601,549)</u>	<u>\$0</u>
Liabilities:				
Other Accrued Liabilities	\$0	\$601,549	(\$601,549)	\$0
Total Liabilities	<u>\$0</u>	<u>\$601,549</u>	<u>(\$601,549)</u>	<u>\$0</u>
<u>Cigarette Tax Fund</u>				
Assets:				
Cash and Cash Equivalents	\$205	\$4,231	(\$4,423)	\$13
Total Assets	<u>\$205</u>	<u>\$4,231</u>	<u>(\$4,423)</u>	<u>\$13</u>
Liabilities:				
Due To Others	\$205	\$4,231	(\$4,423)	\$13
Total Liabilities	<u>\$205</u>	<u>\$4,231</u>	<u>(\$4,423)</u>	<u>\$13</u>
<u>Special Emergency Planning Fund</u>				
Assets:				
Cash and Cash Equivalents	\$18,992	\$24,968	(\$16,498)	\$27,462
Total Assets	<u>\$18,992</u>	<u>\$24,968</u>	<u>(\$16,498)</u>	<u>\$27,462</u>
Liabilities:				
Due To Others	\$18,992	\$24,968	(\$16,498)	\$27,462
Total Liabilities	<u>\$18,992</u>	<u>\$24,968</u>	<u>(\$16,498)</u>	<u>\$27,462</u>
<u>Inheritance Tax Fund</u>				
Assets:				
Cash and Cash Equivalents	\$471,865	\$2,861,997	(\$2,724,269)	\$609,593
Investments	480,597	522,298	(480,597)	522,298
Total Assets	<u>\$952,462</u>	<u>\$3,384,295</u>	<u>(\$3,204,866)</u>	<u>\$1,131,891</u>
Liabilities:				
Due To Others	\$952,462	\$3,384,295	(\$3,204,866)	\$1,131,891
Total Liabilities	<u>\$952,462</u>	<u>\$3,384,295</u>	<u>(\$3,204,866)</u>	<u>\$1,131,891</u>

(Continued)

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>Law Library Fund</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$138,167	(\$138,167)	\$0
Total Assets	<u>\$0</u>	<u>\$138,167</u>	<u>(\$138,167)</u>	<u>\$0</u>
Liabilities:				
Due To Others	\$0	\$138,167	(\$138,167)	\$0
Total Liabilities	<u>\$0</u>	<u>\$138,167</u>	<u>(\$138,167)</u>	<u>\$0</u>
<u>Undivided Tax Settlement Fund</u>				
Assets:				
Cash and Cash Equivalents	\$663,401	\$81,972,130	(\$81,935,652)	\$699,879
Investments	678,728	599,655	(678,728)	599,655
Taxes Receivable	54,995,077	57,480,096	(54,995,077)	57,480,096
Total Assets	<u>\$56,337,206</u>	<u>\$140,051,881</u>	<u>(\$137,609,457)</u>	<u>\$58,779,630</u>
Liabilities:				
Due To Others	\$56,337,206	\$140,051,881	(\$137,609,457)	\$58,779,630
Total Liabilities	<u>\$56,337,206</u>	<u>\$140,051,881</u>	<u>(\$137,609,457)</u>	<u>\$58,779,630</u>
<u>Special Assessment Collection Fund</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$888,557	(\$888,557)	\$0
Special Assessments Receivable	918,743	938,241	(918,743)	938,241
Total Assets	<u>\$918,743</u>	<u>\$1,826,798</u>	<u>(\$1,807,300)</u>	<u>\$938,241</u>
Liabilities:				
Due To Others	\$918,743	\$1,826,798	(\$1,807,300)	\$938,241
Total Liabilities	<u>\$918,743</u>	<u>\$1,826,798</u>	<u>(\$1,807,300)</u>	<u>\$938,241</u>
<u>Alimony and Child Support Fund</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$359,914	(\$359,914)	\$0
Total Assets	<u>\$0</u>	<u>\$359,914</u>	<u>(\$359,914)</u>	<u>\$0</u>
Liabilities:				
Due To Others	\$0	\$359,914	(\$359,914)	\$0
Total Liabilities	<u>\$0</u>	<u>\$359,914</u>	<u>(\$359,914)</u>	<u>\$0</u>

(Continued)

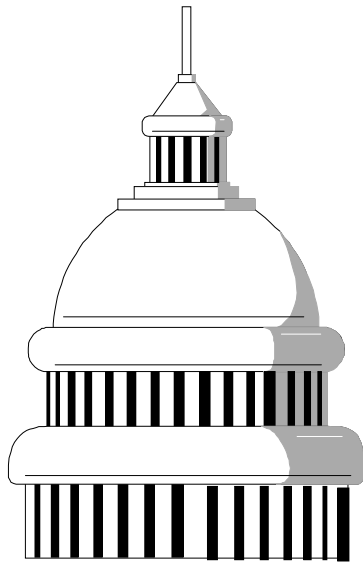
MIAMI COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>Tri-County Board Fund</u>				
Assets:				
Cash and Cash Equivalents	\$1,061,272	\$7,406,066	(\$7,021,602)	\$1,445,736
Investments	1,085,789	1,238,701	(1,085,789)	1,238,701
Taxes Receivable	1,404,832	1,409,767	(1,404,832)	1,409,767
Total Assets	<u>\$3,551,893</u>	<u>\$10,054,534</u>	<u>(\$9,512,223)</u>	<u>\$4,094,204</u>
Liabilities:				
Due To Others	\$3,551,893	\$10,054,534	(\$9,512,223)	\$4,094,204
Total Liabilities	<u>\$3,551,893</u>	<u>\$10,054,534</u>	<u>(\$9,512,223)</u>	<u>\$4,094,204</u>
<u>County Court Agency Fund</u>				
Assets:				
Cash and Cash Equivalents	\$219,498	\$3,520,811	(\$3,460,354)	\$279,955
Accounts Receivable	754,195	751,482	(754,195)	751,482
Total Assets	<u>\$973,693</u>	<u>\$4,272,293</u>	<u>(\$4,214,549)</u>	<u>\$1,031,437</u>
Liabilities:				
Due To Others	\$973,693	\$4,272,293	(\$4,214,549)	\$1,031,437
Total Liabilities	<u>\$973,693</u>	<u>\$4,272,293</u>	<u>(\$4,214,549)</u>	<u>\$1,031,437</u>
<u>General County Agency Fund</u>				
Assets:				
Cash and Cash Equivalents	\$991,421	\$15,142,352	(\$14,948,872)	\$1,184,901
Total Assets	<u>\$991,421</u>	<u>\$15,142,352</u>	<u>(\$14,948,872)</u>	<u>\$1,184,901</u>
Liabilities:				
Due To Others	\$991,421	\$15,142,352	(\$14,948,872)	\$1,184,901
Total Liabilities	<u>\$991,421</u>	<u>\$15,142,352</u>	<u>(\$14,948,872)</u>	<u>\$1,184,901</u>
<u>Other County Agencies Fund</u>				
Assets:				
Cash and Cash Equivalents	\$895,958	\$3,336,735	(\$3,235,045)	\$997,648
Investments	916,659	854,778	(916,659)	854,778
Taxes Receivable	1,131,726	2,422,168	(1,131,726)	2,422,168
Total Assets	<u>\$2,944,343</u>	<u>\$6,613,681</u>	<u>(\$5,283,430)</u>	<u>\$4,274,594</u>
Liabilities:				
Due To Others	\$2,944,343	\$6,613,681	(\$5,283,430)	\$4,274,594
Total Liabilities	<u>\$2,944,343</u>	<u>\$6,613,681</u>	<u>(\$5,283,430)</u>	<u>\$4,274,594</u>

(Continued)

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
Hotel and Motel Lodging Tax Fund				
Assets:				
Cash and Cash Equivalents	\$11,082	\$267,096	(\$267,341)	\$10,837
Total Assets	<u>\$11,082</u>	<u>\$267,096</u>	<u>(\$267,341)</u>	<u>\$10,837</u>
Liabilities:				
Due To Others	\$11,082	\$267,096	(\$267,341)	\$10,837
Total Liabilities	<u>\$11,082</u>	<u>\$267,096</u>	<u>(\$267,341)</u>	<u>\$10,837</u>
State Board of Building Standards Fund				
Assets:				
Cash and Cash Equivalents	\$346	\$5,293	(\$5,181)	\$458
Total Assets	<u>\$346</u>	<u>\$5,293</u>	<u>(\$5,181)</u>	<u>\$458</u>
Liabilities:				
Due To Others	\$346	\$5,293	(\$5,181)	\$458
Total Liabilities	<u>\$346</u>	<u>\$5,293</u>	<u>(\$5,181)</u>	<u>\$458</u>
Total - All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$4,683,748	\$144,291,870	(\$143,355,547)	\$5,620,071
Investments	3,161,773	3,215,432	(3,161,773)	3,215,432
Taxes Receivable	57,531,635	61,312,031	(57,531,635)	61,312,031
Accounts Receivable	754,195	751,482	(754,195)	751,482
Special Assessments Receivable	918,743	938,241	(918,743)	938,241
Intergovernmental Receivables	121,171	124,936	(121,171)	124,936
Total Assets	<u>\$67,171,265</u>	<u>\$210,633,992</u>	<u>(\$205,843,064)</u>	<u>\$71,962,193</u>
Liabilities:				
Due To Other Funds	\$121,171	\$124,936	(\$121,171)	\$124,936
Intergovernmental Payables	0	3,318,778	(3,318,778)	0
Due to Others	67,050,094	206,588,729	(201,801,566)	71,837,257
Other Accrued Liabilities	0	601,549	(601,549)	0
Total Liabilities	<u>\$67,171,265</u>	<u>\$210,633,992</u>	<u>(\$205,843,064)</u>	<u>\$71,962,193</u>



MIAMI COUNTY, OHIO

GENERAL FIXED ASSETS ACCOUNT GROUP

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, 2001

<u>General Fixed Assets</u>	
Land	\$615,307
Buildings	26,071,426
Improvements Other Than Buildings	229,802
Machinery and Equipment	16,311,149
Construction in Progress	8,423,481
Total General Fixed Assets	<u>\$51,651,165</u>
<u>Investment in General Fixed Assets</u>	
General Fund	\$10,914,220
Special Revenue Funds	10,646,630
Capital Projects Funds	23,431,220
Capital Projects Funds Prior to 1989	4,391,950
Expendable Trust Funds	3,514
Enterprise Funds	20,665
Donations	2,242,966
Total Investment in General Fixed Assets	<u>\$51,651,165</u>

MIAMI COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY CATEGORY
DECEMBER 31, 2001

<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	\$3,835,379	\$8,078,801	\$27,207,134
Judicial	0	44,796	6,985	1,553,940	2,746	1,608,467
Public Safety	24,921	7,522,761	3,828	5,484,898	7,749	13,044,157
Public Works	27,856	908,505	117,151	3,501,006	311,579	4,866,097
Health	26,600	1,296,718	34,685	1,342,541	0	2,700,544
Human Services	<u>0</u>	<u>1,591,983</u>	<u>16,792</u>	<u>593,385</u>	<u>22,606</u>	<u>2,224,766</u>
	<u>\$615,307</u>	<u>\$26,071,426</u>	<u>\$229,802</u>	<u>\$16,311,149</u>	<u>\$8,423,481</u>	<u>\$51,651,165</u>

MIAMI COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2001

Function	December 31, 2000	Transfers	Additions	Deletions	December 31, 2001
General Government	\$27,115,127	\$52,208	\$130,787	(\$90,988)	\$27,207,134
Judicial	1,409,010	(57,455)	289,306	(32,394)	1,608,467
Public Safety	12,807,983	12,784	383,541	(160,151)	13,044,157
Public Works	4,316,461	(1,599)	799,291	(248,056)	4,866,097
Health	2,553,092	0	172,705	(25,253)	2,700,544
Human Services	<u>2,197,114</u>	<u>(5,938)</u>	<u>33,590</u>	<u>0</u>	<u>2,224,766</u>
Total General Fixed Assets	<u>\$50,398,787</u>	<u>\$0</u>	<u>\$1,809,220</u>	<u>(\$556,842)</u>	<u>\$51,651,165</u>

STATISTICAL SECTION

STATISTICAL TABLES

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

Year	Public Safety	Health	Human Services	Conservation and Recreation	Public Works	General Government	Other Expenditures	Capital Outlay	Debt Service	Total
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
2001	13,864,439	9,019,913	11,851,536	541,255	9,012,046	12,270,362	0	1,212,123	635,523	58,407,197

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

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

Year	Taxes	Inter-Governmental Revenues	Charges for Services	Licenses and Permits	Investment Earnings	Special Assessments	Fines and Forfeitures	All Other	Total
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
2001	20,925,983	23,158,300	10,699,575	402,422	3,075,942	76,388	1,560,521	755,589	60,654,720

(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>
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 (6)	13,316,706	13,036,386	375,070	13,411,456	100.71%	483,466	3.63%
2001	15,581,179	15,125,899	463,405	15,589,304	100.05%	643,531	4.13%

- (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.
- (6) 1.70 mill replacement levy for Riverside School.

Source: Miami County Auditor

MIAMI COUNTY, OHIO
ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES
OF TAXABLE PROPERTY
LAST TEN YEARS
(in Thousands)

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	
1992	\$918,934	\$2,625,526	\$90,565	\$258,758	\$232,442	\$929,768	\$1,241,942	\$3,814,053	32.56%
1993	939,181	2,683,374	91,337	260,963	231,507	926,027	1,262,025	3,870,365	32.61%
1994	958,142	2,737,549	94,655	270,443	244,795	979,181	1,297,592	3,987,173	32.54%
1995	1,176,664	3,361,897	883,267	2,523,620	262,823	1,051,292	2,322,754	6,936,809	33.48%
1996	1,203,430	3,438,371	893,202	2,552,006	271,704	1,086,817	2,368,336	7,077,194	33.46%
1997	1,241,376	3,546,789	95,128	271,796	267,887	1,071,547	1,604,391	4,890,131	32.81%
1998	1,396,617	3,990,335	96,856	276,731	287,432	1,149,729	1,780,905	5,416,795	32.88%
1999	1,429,311	4,083,746	96,209	274,883	290,738	1,162,952	1,816,258	5,521,581	32.89%
2000	1,464,115	4,183,187	91,699	261,998	304,869	1,219,477	1,860,684	5,664,662	32.85%
2001	1,608,919	4,596,911	64,244	183,554	315,946	1,263,784	1,989,109	6,044,250	32.91%

Source: Miami County Auditor

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

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
COUNTY UNITS										
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	1.10
Dettmer Hospital	0.50	0.50	0.50	0.00	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	5.70	5.70	5.70	1.70	2.70	4.50	4.50	4.50	4.50	3.50
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	0.04	0.01	0.01	0.02	0.03	0.02	0.02	0.01	0.03	0.03
Total County Rate	10.54	10.51	10.51	6.02	7.03	8.82	8.82	8.81	8.83	8.43
SCHOOL DISTRICTS										
Bethel	50.45	50.45	50.45	50.45	50.45	50.45	50.45	55.95	55.90	55.49
Bradford	25.90	25.90	25.90	25.90	25.90	25.90	31.10	30.11	30.20	30.09
Covington	44.05	38.80	37.45	36.40	36.26	36.26	35.42	35.42	35.40	35.26
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	41.50	41.50	41.50	41.50	41.50	41.50
Milton-Union	55.90	55.90	55.90	55.90	55.90	55.90	55.90	55.90	55.90	55.90
Newton	45.04	38.14	38.14	38.14	35.80	38.36	37.80	37.80	37.80	37.80
Northmont	54.68	54.18	59.18	59.18	59.08	59.03	58.93	58.85	58.83	58.80
Piqua	37.65	38.50	41.50	41.30	40.70	40.70	40.62	40.56	40.60	40.50
Troy	44.75	44.90	44.42	44.10	50.10	50.10	50.10	54.60	54.60	54.60
Tipp City	43.90	41.65	43.69	43.20	43.28	43.20	43.20	43.20	47.86	47.50
Tecumseh	39.75	39.55	39.40	46.67	46.18	45.63	44.40	44.40	44.10	44.10
JOINT VOCATIONAL SCHOOL DISTRICTS										
Montgomery County	1.98	2.58	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	4.90	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

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
CORPORATIONS										
Bradford	13.15	12.90	13.00	12.75	12.50	12.50	12.50	12.50	12.50	12.50
Casstown	3.70	3.70	3.70	5.35	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	2.70	2.70	2.70	3.70	3.70	4.70	4.70
Huber Heights	12.84	10.46	10.29	10.29	10.26	10.26	10.24	10.19	10.18	10.14
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	4.37	4.39	4.40	4.42	4.42	4.43	4.41	4.45	4.45
Pleasant Hill	3.15	5.65	5.65	5.65	5.65	5.65	5.65	5.65	5.65	6.15
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	3.21	3.19	3.18	3.18	3.24	3.26	3.29	3.25	3.25	3.26
Union	0.00	0.00	0.00	0.00	13.11	13.11	16.03	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
TOWNSHIPS										
Bethel	5.80	5.80	5.80	5.80	5.80	5.80	5.80	6.10	5.60	5.60
Brown	6.10	6.10	6.10	3.10	3.10	3.10	4.10	4.10	5.10	5.10
Concord	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	3.30
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	3.50	3.50	3.50	4.50	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	2.30	2.30
Staunton	1.10	1.10	1.10	2.10	2.10	2.10	2.10	2.10	6.10	6.10
Union	2.70	2.70	2.70	2.70	2.70	4.20	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, 2001

	Total Debt	Unvoted Debt
Net Assessed Valuation	\$1,989,108,790	\$1,989,108,790
Legal Debt Limitation (%) ⁽¹⁾	2.42%	1.00%
Legal Debt Limitation (\$) ⁽¹⁾	48,227,720	19,891,088
Applicable County Debt Outstanding ⁽²⁾	2,385,000	2,385,000
Less Applicable Debt Service Fund Amounts ⁽³⁾	(61,043)	(61,043)
Net Indebtedness Subject To Limitation	2,323,957	2,323,957
Legal Debt Margin	\$45,903,763	\$17,567,131

(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

Year	Population (1)	Assessed Value (2)	Gross Bonded Debt (3)	Debt Service Funds Available (4)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Valuation	Net Bonded Debt Per Capita
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
2001	98,868	1,989,108,790	2,385,000	61,043	2,323,957	0.12%	23.51

(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 Government Expenditures</u>
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%
2001	265,000	118,119	383,119	58,407,197	0.66%

(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, 2001

<u>Jurisdiction</u>	<u>General Obligation Debt</u>	<u>Percentage Applicable To Miami County (1)</u>	<u>Amount Applicable To Miami County</u>
Direct:			
Miami County (2)	\$2,385,000	100.00%	\$2,385,000
Overlapping Subdivisions:			
Corporations wholly within County	12,993,738	100.00%	12,993,738
Corporations with Overlapping	8,410,000	0.66%	55,722
School Districts wholly within County	441,928	100.00%	441,928
School Districts with Overlapping	27,500	58.69%	16,139
		Sub-Total	<u>13,507,527</u>
		Grand Total	<u><u>\$15,892,527</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>
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%
2001	98,868	18,718	4.3%

(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>
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
2001	213	39,405,496	180	30,399,501

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

MIAMI COUNTY, OHIO
PRINCIPAL TAXPAYERS (PROPERTY TAX)
DECEMBER 31, 2001

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2001 Assessed Valuation (Tax Duplicate)</u>	<u>Total Assessed Valuation</u>
1. Dayton Power and Light Company	Utilities	\$37,767,730	1.90%
2. Matsushita Electric Corp. of America	Manufacturing	31,819,820	1.60%
3. Meijer Inc.	Retail	23,645,620	1.19%
4. American Honda Motor	Manufacturing	21,038,550	1.06%
5. Infotel Inc./Midwest Micro	Manufacturing	17,071,020	0.86%
6. Goodrich Corporation	Manufacturing	14,985,850	0.75%
7. Midamco	Retail	10,345,670	0.52%
8. ITW/Hobart Brothers Company	Manufacturing	10,019,170	0.50%
9. Evenflo Juvenile Furniture Co.	Manufacturing	9,666,650	0.49%
10. Verizon North, Inc.	Utilities	9,437,200	0.47%
Sub-Total		<u>185,797,280</u>	9.34%
All Others		<u>1,803,311,510</u>	90.66%
Total		<u><u>\$1,989,108,790</u></u>	<u><u>100.00%</u></u>

Source: Miami County Auditor

*MIAMI COUNTY, OHIO
PRINCIPAL EMPLOYERS
DECEMBER 31, 2001*

<u>Employer</u>	<u>Number of Employees</u>
1. Upper Valley Medical Center	1,792
2. Matsushita Electric Corp. of America	1,419
3. Pre Mark International - Food Equipment Division	1,181
4. Miami County	963
5. Goodrich Corporation	844
6. ITW/Hobart Brothers Company	590
7. Troy City School District	570
8. Evenflo Juvenile Furniture Company	504
9. A.O. Smith Electrical Products Company	431
10. Spinnakers Coatings, Inc.	234

Source: Miami County Auditor

MIAMI COUNTY, OHIO
SALARIES OF PRINCIPAL OFFICIALS
DECEMBER 31, 2001

Elected Officials

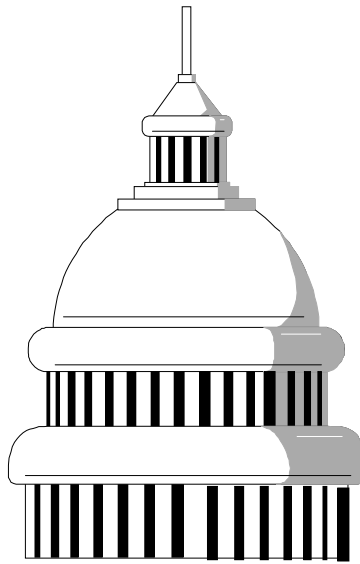
<u>Office</u>	<u>2001 Salaries</u>
Board of Commissioners (3)	\$55,970
Auditor	54,983
Prosecuting Attorney	98,689
Clerk of Courts	52,240
Sheriff	72,092
Recorder	48,815
Treasurer	52,240
Engineer	81,193
Coroner	43,676

Source: Miami County Auditor

MIAMI COUNTY, OHIO
SURETY BOND COVERAGE - VARIOUS OFFICIALS
DECEMBER 31, 2001

<u>Office</u>	<u>Bond Coverage</u>
Board of Commissioners (3)	\$20,000
Auditor	20,000
Prosecuting Attorney	99,689
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
Department of Job and Family Services Director	5,000
Children Services Director	30,000

Source: Miami County Auditor



MIAMI COUNTY, OHIO



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

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 11, 2002