

**FINANCIAL CONDITION  
MIAMI COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 1999**



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

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**STATE OF OHIO**



MIAMI COUNTY FINANCIAL CONDITION

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**MIAMI COUNTY FINANCIAL CONDITION**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
<i>Passed Through Ohio Department of Education:</i>			
Nutrition Cluster:			
National School Breakfast Program		10.553	
- David L. Brown Youth Center	69310-05-PU		\$7,698
- West Central Juvenile Rehabilitation Center	117390-05-PU		31,986
Total National School Breakfast Program			39,684
National School Lunch Program		10.555	
- David L. Brown Youth Center	69310-04-PU		11,795
- West Central Juvenile Rehabilitation Center	117390-04-PU		51,536
Total National School Lunch Program			63,331
Total U.S. Department of Agriculture - Nutrition Cluster			103,015
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grant - Entitlement	B-F-97-051-1 B-F-98-051-1 B-C-98-051-1	14.228	29,000 78,583 113,992
Total Community Development Block Grant - Entitlement			221,575
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
<i>Passed Through Ohio Office of Criminal Justice Services:</i>			
Juvenile Justice and Delinquency Prevention	97-JJ-IN4-0563 98-JJ-IN4-0563	16.540	5,511 4,625
Total Juvenile Justice and Delinquency Prevention			10,136
Juvenile Accountability Incentive Block Grant	98-JB-O13-A15	16.523	17,452
Drug Control and System Improvement Act	98-DG-F02-7164	16.579	120,031
Total U.S. Department of Justice			147,619
<b><u>U.S. DEPARTMENT OF HUMAN SERVICES</u></b>			
<i>Passed Through Ohio Department of Human Services</i>			
Family Preservation and Support Services		93.556	20,673
Children Welfare		93.645	4,208
Independent Living		93.674	1,332
<i>Passed Through Ohio Department of Mental Retardation Developmental and Disabilities</i>			
Title XX - Social Services Block Grant		93.667	76,294
Total U. S. Department of Human Services			102,507
<b><u>U.S. DEPARTMENT OF CIVIL DEFENSE</u></b>			
<i>Passed Through Ohio Department of Public Safety</i>			
Federal Emergency Management Agency		83.552	7,729
<b><u>OFFICE OF THE INSPECTOR GENERAL</u></b>			
<i>Passed Through Ohio Department of Youth Services:</i>			
Federal AmeriCorps Program Grant - Juvenile Court	YCP-002-99	94.006	6,565
<b>Total Federal Assistance</b>			<b>\$589,010</b>

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

**MIAMI COUNTY FINANCIAL CONDITION**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

**Note A – Significant Accounting Policies**

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

**Note B – Nutrition Cluster**

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

**Note C – Matching Requirements**

Certain federal programs require that the County contribute non-federal funds (matching funds) to support the federally-funded programs. The County has complied with the matching requirements. The expenditures of non-federal matching funds are not included on the Schedule.



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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  
201 West Main Street  
Troy, Ohio 45373

To The Board of Miami Commissioners, Miami County Auditor, and Miami County Treasurer:

We have audited the financial statements of Miami County (the County), as of and for the year ended December 31, 1999, and have issued our report thereon dated June 23, 2000. 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 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 generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 23, 2000.

**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 23, 2000.

This report is intended for the information and use of the finance committee, management, the 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 23, 2000





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JIM PETRO, AUDITOR OF STATE

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH 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  
201 West Main Street  
Troy, Ohio 45373

To The Board of Miami Commissioners, Miami County Auditor, and Miami 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, 1999. 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 generally accepted auditing standards; 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, 1999.

**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.

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

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

Our audit was performed for the purpose of forming an opinion on the financial statements of the County taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by the U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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



**Jim Petro**  
Auditor of State

June 23, 2000

**MIAMI COUNTY FINANCIAL CONDITION**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 1999**

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

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

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

None

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

None





# ***MIAMI COUNTY, OHIO***

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COMPREHENSIVE  
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 1999

*Chris A. Peeples*  
*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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# INTRODUCTORY

**CHRIS A. PEEPLES  
MIAMI COUNTY AUDITOR**

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

June 23, 2000

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, 1999 is hereby presented to its citizens. The report has been prepared in accordance with generally accepted accounting principles established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

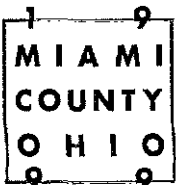
**Introduction**

While there is no legal requirement for the preparation of this report, it represents a commitment by Miami County to conform to nationally recognized standards of excellence in financial reporting. Responsibility for both the accuracy of the presented data, and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor's Office. To the best of our knowledge and belief, the enclosed data, as presented, is accurate in all material respects, is presented in a manner designed to fairly set forth the financial position and results of operations of the County, and presents all disclosures necessary to enable the reader to gain an understanding of the County's financial activity.

**The Report:**

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

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





### **The Reporting Entity:**

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

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

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

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

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

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

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



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

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

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

Miami County is located in the west central part of the state, approximately 70 miles north of Cincinnati and 70 miles west of Columbus. Its 433.91 square mile area serves a residential population estimated at 93,182 (1990 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 1999 the County maintained thirty-five special revenue funds.

The Debt Service Funds are used to account for the accumulation of resources used for, and the payment of, general long-term principal, interest and related costs. During 1999 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 1999 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 1999.

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

#### **Fiduciary funds:**

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



**General fixed assets account group:**

Fixed assets of the County, other than those accounted for in the proprietary funds, are accounted for in the general fixed assets account group. General fixed assets reported at \$47,573,573, 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 \$2,915,000 and the accrued vacation and sick leave benefits due to employees in non-proprietary funds of \$1,934,345. In addition to the above noted general long-term liabilities, the County had a \$1,334,361 liability resulting from a court decree to cleanup the County's former incinerator site. These obligations are further explained in Notes 1, 10, 12 and 14.

**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 1999 all accounting policies were applied consistently with those of 1998. 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.



A Marketview Comparison Report, commissioned by the Troy Development Council, and published in July of 1999 (the most current information available) estimates the 1999 residential population for Miami County at 98,473. This is a 5.7% increase in population over the period 1990 to 1999. During the same time period, the Dayton-Springfield MSA showed an estimated .2% decrease in population.

The average 1999 unemployment rate for Miami County decreased from 4.3% reported in 1998 to 3.8%, a .5% decrease. The unemployment rate for December 1999 was 3.2% and for the period January through December averaged 3.8%. Compared with a 4.3% rate for the State of Ohio and 4.2% rate for the nation, Miami County's 3.8% unemployment rate is indicative of the diversity of the County's agricultural, commercial and industrial economic base. Historically, Miami County has experienced a lower unemployment rate than that of the state or the nation.

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

<u>Company</u>	<u>Industry</u>
A.O. Smith	Electric motors
American Honda	Automotive parts distribution
B.F. Goodrich	Wheels and brakes
Evenflo	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
Miami Acquisitions Corporation	Metal tubing
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."

Jackson Tube Service Inc., which currently employs 340 people, completed a \$2.5 million building expansion in 1999. The company manufactures welded steel tubing for use in a variety of products, including automobiles, lawn and garden equipment, refrigeration and air conditioning, furniture and recreational vehicles. The company will add approximately \$3 million in new manufacturing equipment.

American Matsushita Electronics Company (AMEC) is completing an \$83 million expansion project which will provide for the manufacture of Pure Flat Cathode Ray Tubes for color television sets. The manufacturing facility, located in Troy, Ohio, currently employs 1,494 people. The expansion project will create an additional 200 full-time positions over the next three year period. AMEC's parent company, Matsushita Electric Industries Company, Limited is one of the world's premier manufacturers of electronic products. Matsushita's products are marketed in over 160 countries under such well-known brand names as Panasonic, Technics, Quasar and National.

### Major Initiatives

#### **Present:**

##### Temporary ¼% Sales Tax

The Board of Miami County Commissioners approved a temporary ¼% sales tax which commenced on November 1, 1995 and expired on October 31, 1999. The tax generated \$10,192,482 in total revenue that was utilized for facility management and maintenance over the five year period and provided much needed repairs/improvements to county owned facilities. The projects included the multimillion dollar repair of the dome on the historic County Courthouse, roof replacements and building renovations at the Engineers Office, the Animal Shelter, the Safety Building, the Maintenance Garage and various buildings at the fairgrounds. The funds were also used to resurface numerous parking lots, renovate several offices and provide new and enhanced security systems at various county facilities.

##### 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 and at year end had an inmate population of 130.

##### Municipal Court

The Community Service Work Program included 955 participants in 1999 who performed over 31,964 hours of work for government and not-for-profit agencies throughout Miami County. Participants in the program served as a resource for a countywide litter control program funded with a grant from the Department of Natural Resources.



**Hobart Building Renovation**

In 1998 the Hobart Brothers organization made available to the County Commissioners, at a cost well below market value, the historic art-deco Hobart Brothers Company office building. The newly renovated 75,000 square foot building will house the County's Building Regulations Department, Planning/Zoning Department, Health Department and Educational Services Center, with additional space available for records storage and future expansion.

**New County Administrator**

The Miami County Commissioners conducted a national search to fill the newly created position of County Administrator. Mr. Andrew R. Votava, who served as Assistant County Administrator after serving as an Assistant Prosecuting Attorney for Allen County was selected as the new Administrator. The appointment of Mr. Votava is consistent with the Board's on-going commitment to promote efficiency, continuity and professionalism in the management of county government.

**Future:**

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

The MCGIS is a multi-layered computerized mapping system. Phases I and II of the project have been completed and Phase III is expected to be completed in the year 2000. Cadastral maps (also referred to by a variety of names including assessment, appraisal, property, real estate and tax maps) show the boundaries of the 45,214 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.

**Road and Bridge**

Future road and bridge improvement projects include the following:

<u>Project Name</u>	<u>Project Type</u>	<u>Estimated Cost</u>	<u>Estimated Completion Date</u>
County Rd. 25A Phase 4	Bridge Replacement	\$737,200	November 2001
Covington Bradford Rd. Bridge No. 3.73	Bridge Replacement	616,000	November 2001
Range Line Rd. Bridge No. 17.13	Bridge Replacement	700,000	May 2002
County Road 25A Phase 4	Road Improvement	3,265,000	November 2001

**Sanitary Engineering**

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

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



Phase one of the Brandt Waterline System Improvement Project was completed in 1999 and the second phase of the project is scheduled to begin 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 will construct the water services lines within the village at an estimated cost of \$1,046,000. Project funds will come from the Ohio Public Works Commission, CDBG funds and a debt issue for the balance.

#### Drug Court Program

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

### 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               |

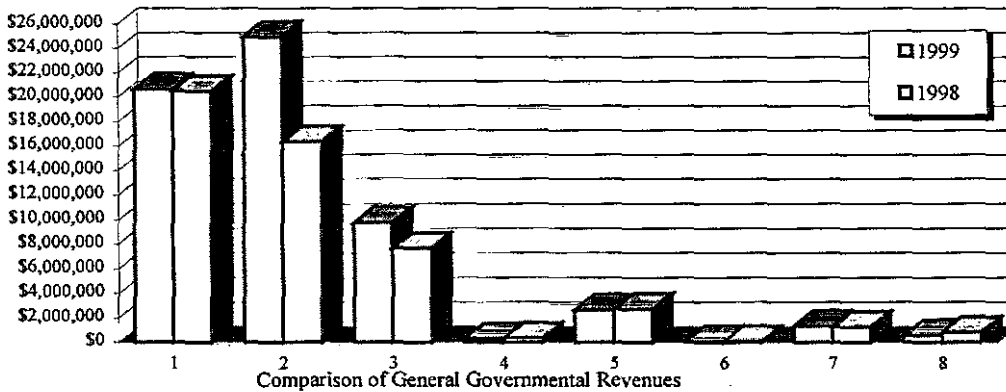
Lower levels within each object are accounted for and reported internally. Such lower levels are referred to as line items of expenditure. Estimated amounts must be encumbered prior to final approval of purchase orders or other contracts to vendors. Unencumbered appropriations return (lapse) to the unappropriated 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 1999 was \$19,200,337. The appropriation was supplemented to provide funding for a long range facilities plan for the County and to provide additional monies to the Super Cleanup Fund and various increased appropriations to fund contingencies. The final general fund appropriations of \$22,529,639 represent an increase of \$3,329,302 which is a 17% increase over the original appropriations. Special revenue funds appropriations increased by \$5,687,277 from initial appropriations of \$30,976,165 to year end appropriations of \$36,663,442. 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 \$10,087,887, from initial appropriations of \$11,709,344 to year-end appropriations of \$21,797,231. The increase in appropriations for the capital projects funds is due primarily to appropriations for the expenditure of bond anticipation notes that were not included in the original appropriations for the construction of the Miami County Incarceration Facility, West Central Detention Center Addition and renovation of the Hobart building.

#### **General Governmental Functions:**

The following schedule presents a summary of general governmental function revenues (including general, special revenue, debt service and capital projects funds) for the years ended December 31, 1998 and 1999, the percentage of total revenues for each year and the amount and percentage of increase/(decrease) in relation to 1998's revenue.



Revenue Source	1999 Total	Percent of Total	1998 Total	Percent of Total	Increase (Decrease) over 1998	Percent of Increase (Decrease)
1. Taxes	\$20,655,696	34.25%	\$20,494,122	41.19%	\$161,574	0.79%
2. Intergovernmental Revenues	24,941,216	41.36%	16,341,541	32.84%	8,599,675	52.62%
3. Charges for Services	9,773,677	16.21%	7,654,418	15.38%	2,119,259	27.69%
4. Licenses and Permits	298,453	0.49%	361,256	0.73%	(62,803)	(17.38%)
5. Investment Earnings	2,656,381	4.41%	2,738,220	5.50%	(81,839)	(2.99%)
6. Special Assessments	66,523	0.11%	73,749	0.15%	(7,226)	(9.80%)
7. Fines and Forfeitures	1,342,157	2.23%	1,263,668	2.54%	78,489	6.21%
8. All Other Revenues	566,097	0.94%	830,678	1.67%	(264,581)	(31.85%)
<b>Total</b>	<b>\$60,300,200</b>	<b>100.00%</b>	<b>\$49,757,652</b>	<b>100.00%</b>	<b>\$10,542,548</b>	



The primary source of revenues for the governmental funds are taxes and intergovernmental revenues. Tax revenues are derived from sales tax, personal property taxes and real property tax levies for the General Fund, the Road and Bridge Fund and the MRDD Fund (special revenue funds). Tax collections increased slightly in 1999 due to modest growth in the property tax base and increased sales tax collections.

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 reimbursement grant from the State of Ohio for work done on the Incarceration Facility. The balance of the increase is due to the receipt of additional State Title XX Funds for child welfare and MRDD. The County also received an additional \$743,000 in Issue II grant funds for capital improvement projects.

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 administration, collection and distribution of tax revenues to the various political subdivisions within the County. Revenues increased as a result of prisoner fees, which had a substantial increase as a result of the completion of the new Incarceration Facility. Children Services revenues also increased due to increased participation by other child related agencies in shared cost programs.



Revenues generated from licenses and permits experienced a minor decrease from 1998 primarily due to a slight decrease in residential and commercial, renovations and construction from 1998 to 1999.

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 decreased \$81,839 from 1998 due primarily to a decline in market values which are recorded as reductions to investment earnings. Market values on certain investments decreased as a result of interest rate increases during late 1999. 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 1998 levels due to an increase in the number of court cases in 1999.

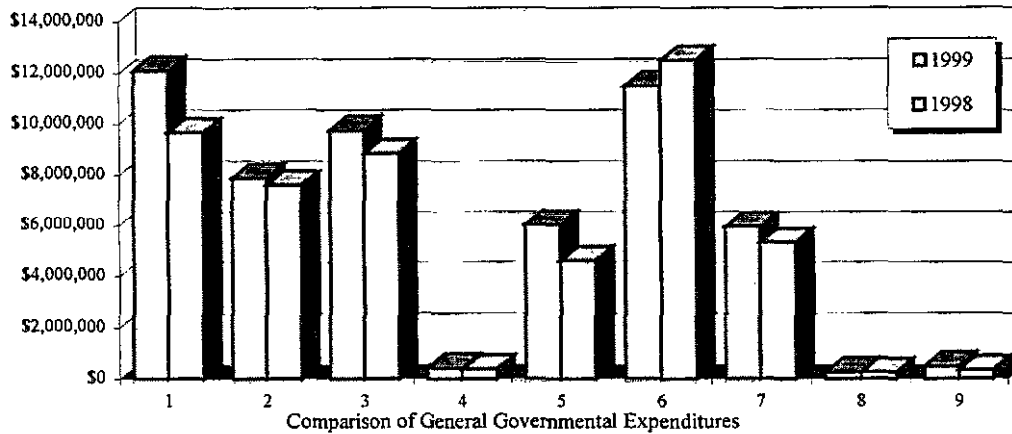
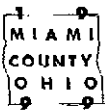
The special assessments revenue will vary with the nature and timing of special assessment projects completed by Miami County. The decrease is indicative of these timing differences.

All other revenue is a miscellaneous category which includes a variety of less significant revenue sources. This category of revenues decreased primarily as a result of a one-time workers' compensation rebate received in 1998. When adjusted for the rebate, miscellaneous revenues as a source actually increased by \$206,864 over the amount reported in 1998. All other revenue represented only .94% of total revenues in 1999.

In an overall comparison of total revenues from 1998 to 1999 the net increase in revenues was \$10,542,548, an increase of 21%. As noted previously, the majority of the increase is attributable to a reimbursement grant in excess of \$5 million received from the State of Ohio upon completion of the Incarceration Facility.

Expenditures for general governmental purposes (as defined above) totaled \$54,481,187 in 1999, an increase of \$4,826,708 over 1998. Expenditures for the major functions of the County and the percentage of total for 1998 and 1999, and the amount and percentage increase/(decrease) over 1998 are shown in the following table:

Function	1999 Total	Percent of Total	1998 Total	Percent of Total	Increase (Decrease) over 1998	Percent of Increase (Decrease)
1. Public Safety	\$12,110,563	22.22%	\$9,684,216	19.50%	\$2,426,347	25.05%
2. Health	7,887,381	14.48%	7,615,506	15.34%	271,875	3.57%
3. Human Services	9,769,876	17.93%	8,874,294	17.87%	895,582	10.09%
4. Conservation and Recreation	433,475	0.80%	381,567	0.77%	51,908	13.60%
5. Public Works	6,050,301	11.11%	4,629,809	9.32%	1,420,492	30.68%
6. General Government	11,505,735	21.12%	12,528,423	25.23%	(1,022,688)	(8.16%)
7. Capital Outlay	5,965,947	10.95%	5,336,673	10.75%	629,274	11.79%
8. Debt Service - Principal	265,000	0.49%	255,000	0.50%	10,000	3.92%
9. Debt Service - Interest	492,909	0.90%	348,991	0.70%	143,918	41.24%
Total	\$54,481,187	100.00%	\$49,654,479	100.00%	\$4,826,708	



The general governmental function decreased \$1,022,688 in 1999, as a result of the completion of the multi-year facility management/maintenance program during 1998.

Public Safety costs increased primarily due to radio equipment, telephone system and computer equipment upgrades at the Central Communications and 911 Center. Costs also increased by \$1,714,879 related to the initial opening and operations of the Jail Incarceration Facility.

Public Works expenditures increased primarily due to an increase in the number of road and bridge projects and projects financed by grant funds.

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

The increase in expenditures for Human Services results from increased costs associated with the residential care for Children's Services.

Conservation and Recreation expenditures increased in 1999 due in large part to additional expenditures by the Soil and Water Conservation Fund for projects undertaken to protect the rich agricultural land in Miami County. Addition funds were also expended by the Fair Board to repair numerous buildings at the fairgrounds.

Capital Outlay expenditures increased 11.79% primarily due to the construction of the Miami County Incarceration facility, the West Central Detention Center Addition, renovations at the Hobart building and Issue II infrastructure improvement projects.

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 increase 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 \$6,095,269 and total operating expenses were \$6,186,023, resulting in an operating loss of \$90,754. After non-operating revenues and expenses, the enterprise operations had a net loss of \$178,637. Interest and fiscal charges amount to \$269,447. The net loss was covered by a substantial beginning retained earnings balance leaving year end retained earnings in the enterprise funds of \$3,010,483.

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 ongoing 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 \$3,219,647 and total operating expenses were \$3,334,201, resulting in an operating loss of \$114,554, due to higher health care claims. There were no transfers or non-operating revenues and/or expenses, therefore, retained earnings decreased to \$1,072,035 at year end.

### **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, 1999, was \$8,030,000 which consisted entirely of the following:

Unvoted general obligation bonds/non-self supported	\$2,915,000
Unvoted general obligation bonds/self supported	\$5,115,000

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, 1999, the County had an unvoted debt margin of \$15,400,590 and a direct margin of \$41,144,463.

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





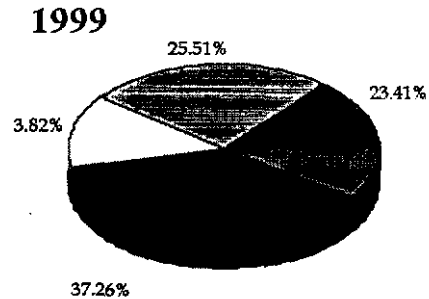
**Cash Management:**

Cash management is a vital component of the County's overall financial strategy. The primary objective of the County's investment activity is the preservation of capital and the protection of invested principal. The County pools its cash to simplify cash management. Miami County participates in the State Treasury Asset Reserve of Ohio (STAR Ohio). The statewide investment pool was established in January 1986, for governmental entities in Ohio and is administered by the Treasurer of the State of Ohio. In addition to STAR Ohio, the Treasurer invests in short-term certificates of deposit and U. S. Treasury Notes. Certain agency fund money is deposited and maintained in segregated bank accounts. Investment income is allocated to the General Fund and other qualifying funds, as prescribed by Ohio law. Investment income for all funds of the primary government was \$2,703,828 for fiscal year 1999.

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, 1999:

Cash Resources	1999	%
Cash	\$11,859,679	23.41
STAR Ohio	18,877,778	37.26
Certificates of Deposits	7,000,000	13.82
U.S. Government Securities	12,922,704	25.51
<b>Total Resources</b>	<b>\$50,660,161</b>	<b>100.00</b>



At December 31, 1999, the County had deposits of \$18,859,679 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 110% 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 \$79,482,811.

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 \$90,000 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, 1999, 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, 1998. 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 eight consecutive years (fiscal years ended 1991 - 1998). 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, Jennifer Colby, Angie Cotrell, Chris Jackson, Charlotte North, Laura Penny, Vicki Purk, Missy Rougier and Dona Swihart 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,

A handwritten signature in black ink, appearing to read "Chris A. Peeples", with a long horizontal flourish extending to the right.

Chris A. Peeples  
Miami County Auditor



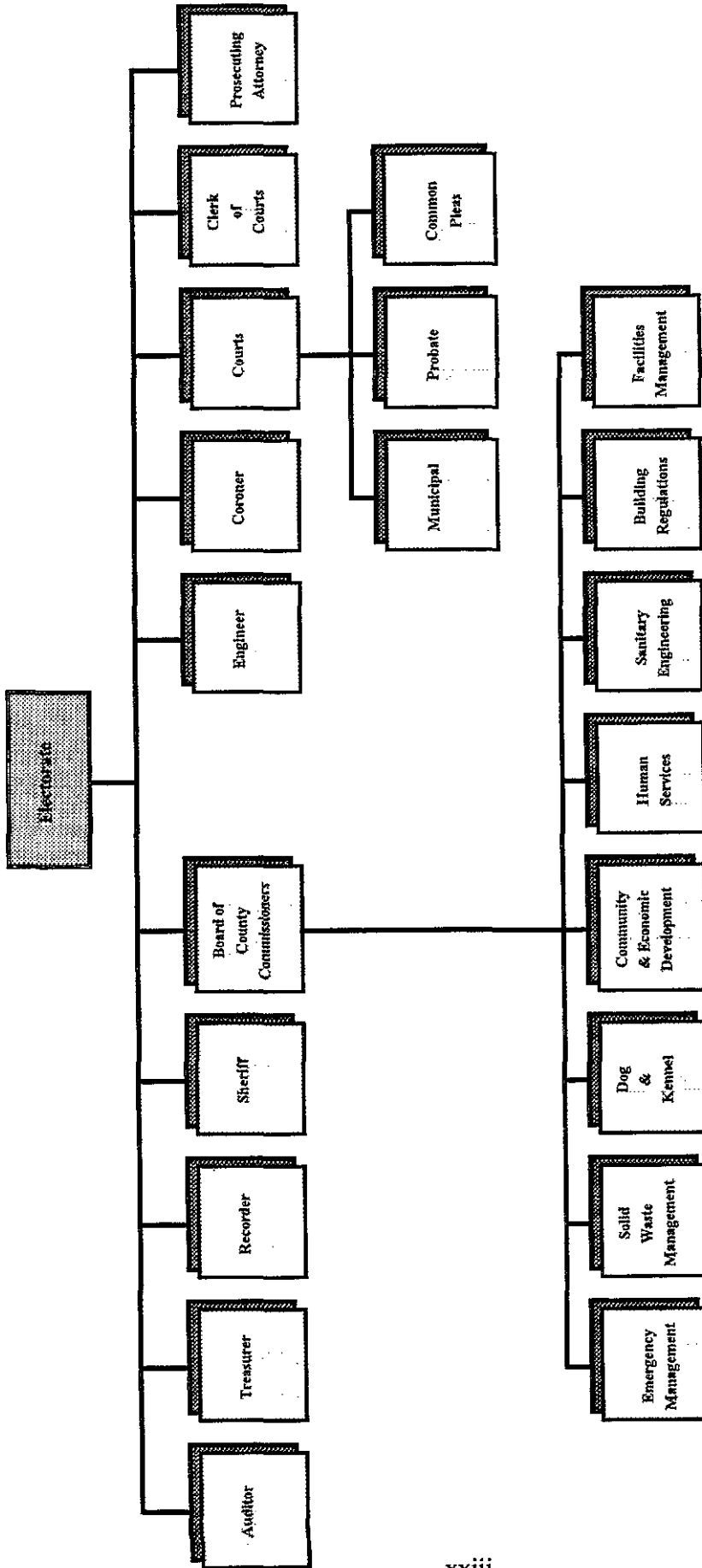
**MIAMI COUNTY, OHIO**  
**LIST OF ELECTED OFFICIALS**  
**DECEMBER 31, 1999**

NAME	OFFICE	TERM
<b>BOARD OF COUNTY COMMISSIONERS</b>		
D. Ann Baird	President	01/01/95 - 12/31/02
Richard N. Adams	Commissioner	01/02/93 - 01/01/01
Arthur D. Haddad	Commissioner	01/03/93 - 01/02/01
<b>OTHER ELECTED OFFICIALS</b>		
Chris A. Peebles	Auditor	03/01/91 - 03/09/03
Lydia Callison	Treasurer	01/01/91 - 09/02/01
Douglas L. Christian	Engineer	02/05/79 - 12/31/00
Jan A. Mottinger	Clerk of Courts	01/01/77 - 12/31/00
John O'Brien	Recorder	01/02/96 - 12/31/00
Charles A. Cox, Jr.	Sheriff	01/01/89 - 12/31/00
Gary A. Nasal	Prosecutor	01/30/95 - 12/31/00
Judith A. Nickras, M.D.	Coroner	01/04/93 - 12/31/00
<b>COMMON PLEAS COURT</b>		
Honorable Robert J. Lindeman	Administrative Judge	02/01/91 - 02/08/03
Honorable Jeffrey M. Welbaum	Judge	01/01/95 - 12/31/00
Probate Division:		
Honorable Lynnita K. Wagner	Judge	02/09/97 - 02/08/03
<b>COUNTY MUNICIPAL COURT</b>		
Honorable William E. Kessler	Administrative Judge	01/01/76 - 12/31/99
Honorable Michael W. Hemm	Judge	03/28/94 - 12/31/03



# Miami County, Ohio

## Organizational Chart



### County Boards and Committees

- Data Processing Board
- Board of Revision
- Board of Zoning Appeals
- Children's Services Board
- Human Services Advisory Board
- Board of Elections
- County Budget Commission
- Investment Advisory Committee
- Alcohol, Drug Addiction and Mental Health Services Board
- Mental Retardation/Development Disabilities Board
- Water/Wastewater Advisory Committee
- Veterans Services Board
- Microfilming Board
- Planning Commission
- Record Commission
- Rural Zoning Commission
- Solid Waste Advisory Committee
- Park District Board
- Public Defender Commission

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Miami County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1998

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.



*Cary Brueck*  
President

*Jeffrey L. Esser*  
Executive Director

FINANCIAL



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, 1999, 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 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 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 generally accepted auditing standards 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, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Miami County, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2000 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.

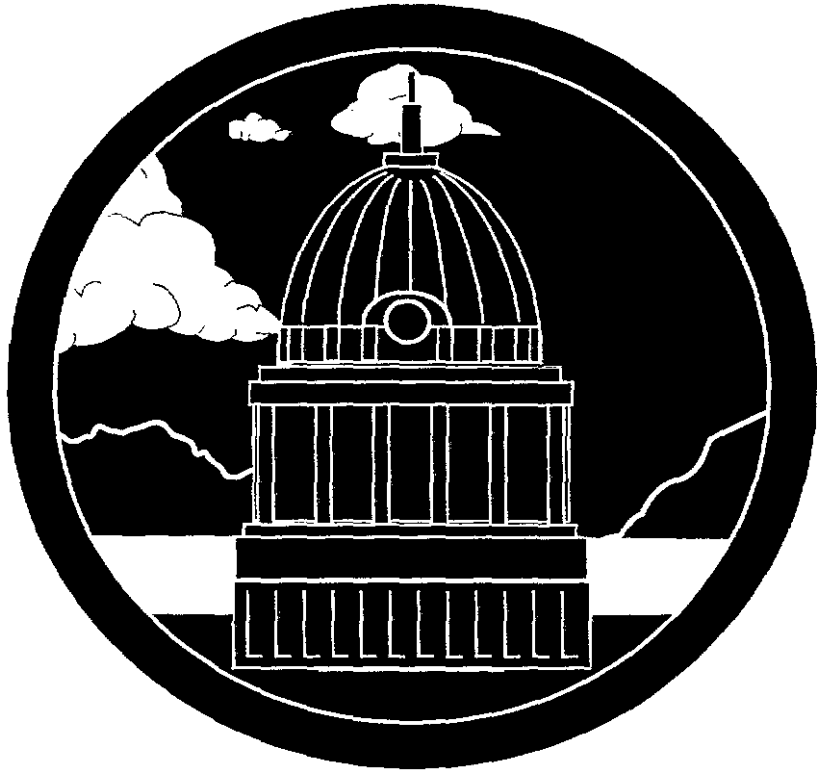
Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents, are presented for purposes of additional analysis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

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

JIM PETRO  
Auditor of State

June 23, 2000



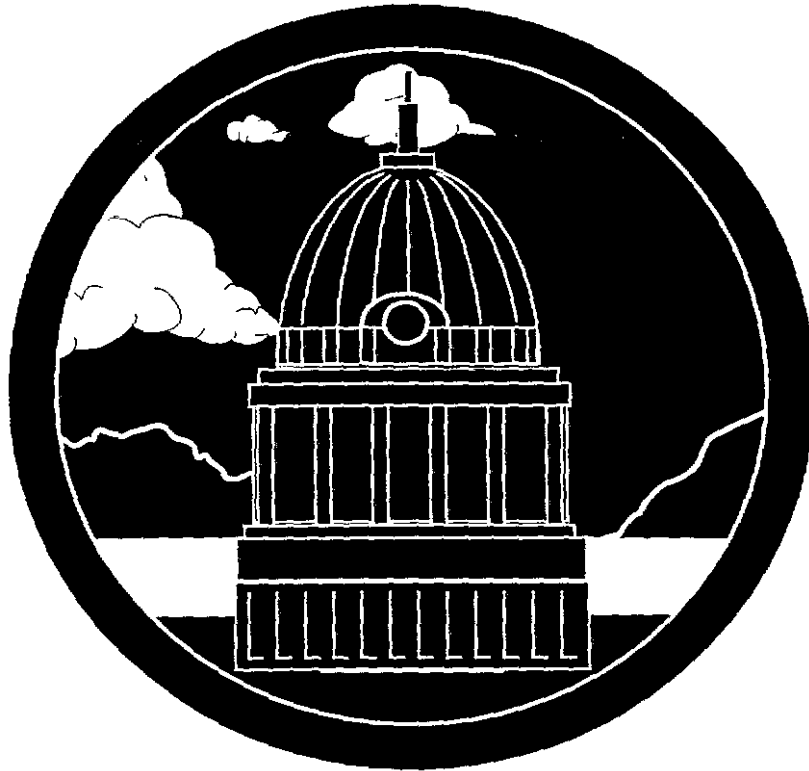


## **GENERAL PURPOSE FINANCIAL STATEMENTS**

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***THE FOLLOWING GENERAL PURPOSE FINANCIAL STATEMENTS, ALONG WITH THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS, PRESENT AN OVERVIEW OF THE COUNTY'S FINANCIAL POSITION AT DECEMBER 31, 1999 AND THE RESULTS OF OPERATIONS AND CASH FLOWS OF ITS PROPRIETARY FUNDS FOR THE YEAR THEN ENDED.***





**MIAMI COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES, ACCOUNT GROUPS AND**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**DECEMBER 31, 1999**

	<i>Governmental</i>			
	<i>Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<b><u>Assets and Other Debits:</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$4,422,391	\$12,094,864	\$155,736	\$5,226,424
Investments	9,623,222	5,715,190	0	1,202,459
Receivables (net of allowance for doubtful accounts):				
Taxes	5,198,232	6,598,656	0	118,445
Accounts	153,252	130,037	0	0
Special Assessments	0	0	0	0
Interest	259,583	3,565	0	14,520
Due from Other Funds	31,039	308,555	0	0
Due from Primary Government	0	0	0	0
Intergovernmental Receivables	324,456	780,367	0	0
Interfund Loans Receivables	15,468	0	0	0
Inventory of Supplies at Cost	0	216,222	0	0
Prepaid Items	169,750	34,161	0	0
Deferred Loss on Early Retirement of Debt	0	0	0	0
Fixed Assets (Net Accumulated Depreciation)	0	0	0	0
Construction in Progress	0	0	0	0
<b>Other Debits:</b>				
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
<b>Total Assets and Other Debits</b>	<b><u>\$20,197,393</u></b>	<b><u>\$25,881,617</u></b>	<b><u>\$155,736</u></b>	<b><u>\$6,561,848</u></b>



**MIAMI COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES, ACCOUNT GROUPS AND**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**DECEMBER 31, 1999**

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		Totals Primary Government (Memorandum Only)	<i>Component Unit</i>
Enterprise Funds	Internal Service Funds	Trust and Agency Funds	General Fixed Assets	General Long-Term Obligations		Riverside Training Industries
\$1,484,438	\$869,210	\$6,484,394	\$0	\$0	\$30,737,457	\$332,519
199,563	477,247	2,705,023	0	0	19,922,704	332,945
0	0	53,478,496	0	0	65,393,829	0
505,128	0	832,785	0	0	1,621,202	144,211
0	0	863,763	0	0	863,763	0
3,903	0	0	0	0	281,571	0
27,449	0	0	0	0	367,043	0
0	0	0	0	0	0	6,496
0	17,636	129,578	0	0	1,252,037	0
0	0	0	0	0	15,468	0
0	0	0	0	0	216,222	5,290
453	0	0	0	0	204,364	7,231
307,394	0	0	0	0	307,394	0
11,048,513	0	0	39,912,530	0	50,961,043	1,497,080
21,897	0	0	7,661,043	0	7,682,940	0
0	0	0	0	155,736	155,736	0
0	0	0	0	6,027,970	6,027,970	0
<b>\$13,598,738</b>	<b>\$1,364,093</b>	<b>\$64,494,039</b>	<b>\$47,573,573</b>	<b>\$6,183,706</b>	<b>\$186,010,743</b>	<b>\$2,325,772</b>

(Continued)



**MIAMI COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES, ACCOUNT GROUPS AND**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**DECEMBER 31, 1999**

	<i>Governmental</i>			
	<i>Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<b>Liabilities, Equity and Other Credits:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$359,949	\$963,933	\$0	\$553,857
Accrued Wages and Benefits Payable	254,109	368,942	0	0
Due to Other Funds	43,525	192,682	0	0
Due to Component Unit	0	6,496	0	0
Intergovernmental Payables	47,857	17,554	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	82,100
Deferred Revenue	4,019,961	6,302,543	0	0
General Obligation Notes Payable	0	0	0	5,450,000
Compensated Absences Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Ohio Public Works Commission Loan Payable	0	0	0	0
Superfund Site Liability	0	0	0	0
Total Liabilities	4,725,401	7,867,618	0	6,085,957
<b>Equity and Other Credits:</b>				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings - Unreserved	0	0	0	0
<b>Fund Balances:</b>				
Reserved for Encumbrances	642,699	2,055,121	0	2,008,706
Reserved for Supplies Inventory	0	216,222	0	0
Reserved for Prepaid Items	169,750	34,161	0	0
Reserved for Debt Service	0	0	155,736	0
Unreserved	14,659,543	15,708,495	0	(1,532,815)
Total Equity and Other Credits	15,471,992	18,013,999	155,736	475,891
Total Liabilities, Equity and Other Credits	\$20,197,393	\$25,881,617	\$155,736	\$6,561,848

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, 1999**

<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
\$267,704	\$0	\$69	\$0	\$0	\$2,145,512	\$9,652
21,677	1,632	0	0	0	646,360	26,313
1,258	0	129,578	0	0	367,043	439
0	0	0	0	0	6,496	0
46,559	0	0	0	0	111,970	0
0	0	64,159,877	0	0	64,159,877	0
0	0	0	0	0	15,468	0
0	290,426	0	0	0	290,426	0
20,925	0	0	0	0	103,025	0
0	0	0	0	0	10,322,504	0
410,000	0	0	0	0	5,860,000	0
102,048	0	0	0	1,934,345	2,036,393	0
5,115,000	0	0	0	2,915,000	8,030,000	0
294,000	0	0	0	0	294,000	0
0	0	0	0	1,334,361	1,334,361	0
<u>6,279,171</u>	<u>292,058</u>	<u>64,289,524</u>	<u>0</u>	<u>6,183,706</u>	<u>95,723,435</u>	<u>36,404</u>
0	0	0	47,573,573	0	47,573,573	0
4,309,084	0	0	0	0	4,309,084	0
3,010,483	1,072,035	0	0	0	4,082,518	2,289,368
0	0	0	0	0	4,706,526	0
0	0	0	0	0	216,222	0
0	0	0	0	0	203,911	0
0	0	0	0	0	155,736	0
0	0	204,515	0	0	29,039,738	0
<u>7,319,567</u>	<u>1,072,035</u>	<u>204,515</u>	<u>47,573,573</u>	<u>0</u>	<u>90,287,308</u>	<u>2,289,368</u>
<u>\$13,598,738</u>	<u>\$1,364,093</u>	<u>\$64,494,039</u>	<u>\$47,573,573</u>	<u>\$6,183,706</u>	<u>\$186,010,743</u>	<u>\$2,325,772</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, 1999**

	<i>Governmental Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<b>Revenues:</b>				
Taxes	\$11,932,036	\$8,030,637	\$0	\$693,023
Intergovernmental Revenues	2,417,036	16,453,941	0	6,070,239
Charges for Services	3,896,244	5,865,488	0	11,945
Licenses and Permits	298,427	26	0	0
Investment Earnings	2,483,804	17,184	0	155,393
Special Assessments	0	64,409	0	2,114
Fines and Forfeitures	1,130,551	211,606	0	0
All Other Revenues	322,391	232,549	0	11,157
Total Revenues	<u>22,480,489</u>	<u>30,875,840</u>	<u>0</u>	<u>6,943,871</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Public Safety	7,002,893	5,107,670	0	0
Health	103,338	7,784,043	0	0
Human Services	1,661,138	8,108,738	0	0
Conservation and Recreation	400,031	33,444	0	0
Public Works	0	6,050,301	0	0
General Government	9,223,035	2,282,700	0	0
Capital Outlay	0	0	0	5,965,947
<b>Debt Service:</b>				
Principal Retirement	0	0	265,000	0
Interest and Fiscal Charges	0	0	140,379	352,530
Total Expenditures	<u>18,390,435</u>	<u>29,366,896</u>	<u>405,379</u>	<u>6,318,477</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,090,054	1,508,944	(405,379)	625,394
<b>Other Financing Sources (Uses):</b>				
Proceeds from Sale of Fixed Assets	751	21,623	0	0
Operating Transfers In	50,000	1,500	478,914	458,144
Operating Transfers Out	(416,947)	(337,897)	0	(233,714)
Total Other Financing Sources (Uses)	<u>(366,196)</u>	<u>(314,774)</u>	<u>478,914</u>	<u>224,430</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	3,723,858	1,194,170	73,535	849,824
Fund Balance (Deficit) at Beginning of Year	11,748,134	16,823,071	82,201	(373,933)
Decrease in Inventory Reserve	0	(3,242)	0	0
Fund Balance at End of Year	<u>\$15,471,992</u>	<u>\$18,013,999</u>	<u>\$155,736</u>	<u>\$475,891</u>

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





<i>Fiduciary</i>	
<i>Fund Type</i>	
<u>Expendable</u>	<u>Totals</u>
<u>Trust</u>	<u>(Memorandum</u>
<u>Funds</u>	<u>Only)</u>
\$0	\$20,655,696
0	24,941,216
0	9,773,677
0	298,453
1,300	2,657,681
0	66,523
0	1,342,157
38,558	604,655
<u>39,858</u>	<u>60,340,058</u>
0	12,110,563
0	7,887,381
1,161	9,771,037
0	433,475
0	6,050,301
8,427	11,514,162
0	5,965,947
0	265,000
0	492,909
<u>9,588</u>	<u>54,490,775</u>
30,270	5,849,283
0	22,374
0	988,558
0	(988,558)
<u>0</u>	<u>22,374</u>
30,270	5,871,657
174,245	28,453,718
0	(3,242)
<u>\$204,515</u>	<u>\$34,322,133</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, 1999**

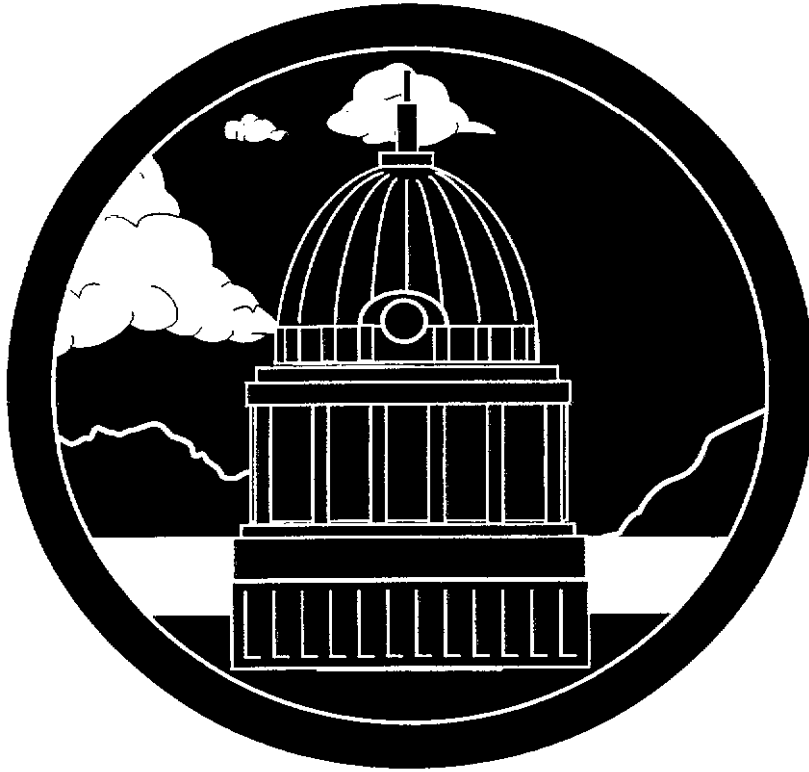
	<i>General Fund</i>			<i>Special Revenue Funds</i>		
	Revised	Variance: Favorable	(Unfavorable)	Revised	Variance: Favorable	(Unfavorable)
	Budget			Actual		
<b>Revenues:</b>						
Taxes	\$11,389,287	\$12,130,515	\$741,228	\$7,838,126	\$8,073,152	\$235,026
Intergovernmental Revenues	2,200,632	2,408,747	208,115	16,162,749	16,643,961	481,212
Charges for Services	2,468,158	3,722,566	1,254,408	5,284,989	5,793,945	508,956
Licenses and Permits	272,080	298,427	26,347	0	26	26
Investment Earnings	2,000,000	2,713,589	713,589	41,000	67,959	26,959
Special Assessments	0	0	0	67,341	64,409	(2,932)
Fines and Forfeitures	1,033,000	1,109,842	76,842	185,100	205,509	20,409
All Other Revenues	222,546	296,648	74,102	263,663	224,651	(39,012)
Total Revenues	19,585,703	22,680,334	3,094,631	29,842,968	31,073,612	1,230,644
<b>Expenditures:</b>						
<b>Current:</b>						
Public Safety	8,698,668	7,321,305	1,377,363	6,428,287	5,601,435	826,852
Health	165,497	160,966	4,531	9,129,337	8,209,857	919,480
Human Services	1,759,901	1,665,074	94,827	9,488,590	8,775,409	713,181
Conservation and Recreation	404,189	400,031	4,158	34,215	33,444	771
Public Works	0	0	0	7,737,969	6,579,836	1,158,133
General Government	11,044,791	9,719,373	1,325,418	3,481,584	3,022,744	458,840
Capital Outlay	0	0	0	0	0	0
<b>Debt Service:</b>						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
Total Expenditures	22,073,046	19,266,749	2,806,297	36,299,982	32,222,725	4,077,257
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,487,343)	3,413,585	5,900,928	(6,457,014)	(1,149,113)	5,307,901
<b>Other Financing Sources (Uses):</b>						
Proceeds from Sale of Fixed Assets	0	751	751	0	21,623	21,623
Proceeds from General Obligation Notes	0	0	0	0	0	0
Operating Transfers In	0	50,000	50,000	1,500	1,500	0
Operating Transfers Out	(456,593)	(416,947)	39,646	(363,460)	(337,897)	25,563
Total Other Financing Sources (Uses)	(456,593)	(366,196)	90,397	(361,960)	(314,774)	47,186
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,943,936)	3,047,389	5,991,325	(6,818,974)	(1,463,887)	5,355,087
Fund Balance at Beginning of Year	9,326,856	9,326,856	0	13,791,543	13,791,543	0
Prior Year Encumbrances	743,630	743,630	0	2,434,153	2,434,153	0
Fund Balance at End of Year	\$7,126,550	\$13,117,875	\$5,991,325	\$9,406,722	\$14,761,809	\$5,355,087

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, 1999**

<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	\$640,000	\$697,716	\$57,716	\$19,867,413	\$20,901,383	\$1,033,970
0	0	0	931,720	6,070,239	5,138,519	19,295,101	25,122,947	5,827,846
0	0	0	0	11,945	11,945	7,753,147	9,528,456	1,775,309
0	0	0	0	0	0	272,080	298,453	26,373
0	0	0	150,000	154,359	4,359	2,191,000	2,935,907	744,907
0	0	0	2,511	2,114	(397)	69,852	66,523	(3,329)
0	0	0	0	0	0	1,218,100	1,315,351	97,251
0	0	0	148,066	11,157	(136,909)	634,275	532,456	(101,819)
0	0	0	1,872,297	6,947,530	5,075,233	51,300,968	60,701,476	9,400,508
0	0	0	0	0	0	15,126,955	12,922,740	2,204,215
0	0	0	0	0	0	9,294,834	8,370,823	924,011
0	0	0	0	0	0	11,248,491	10,440,483	808,008
0	0	0	0	0	0	438,404	433,475	4,929
0	0	0	0	0	0	7,737,969	6,579,836	1,158,133
0	0	0	0	0	0	14,526,375	12,742,117	1,784,258
0	0	0	9,410,911	9,072,787	338,124	9,410,911	9,072,787	338,124
265,000	265,000	0	11,700,000	11,700,000	0	11,965,000	11,965,000	0
140,379	140,379	0	452,606	452,606	0	592,985	592,985	0
405,379	405,379	0	21,563,517	21,225,393	338,124	80,341,924	73,120,246	7,221,678
(405,379)	(405,379)	0	(19,691,220)	(14,277,863)	5,413,357	(29,040,956)	(12,418,770)	16,622,186
0	0	0	0	0	0	0	22,374	22,374
0	0	0	11,700,000	6,250,000	(5,450,000)	11,700,000	6,250,000	(5,450,000)
417,173	478,914	61,741	36,763	458,144	421,381	455,436	988,558	533,122
0	0	0	(233,714)	(233,714)	0	(1,053,767)	(988,558)	65,209
417,173	478,914	61,741	11,503,049	6,474,430	(5,028,619)	11,101,669	6,272,374	(4,829,295)
11,794	73,535	61,741	(8,188,171)	(7,803,433)	384,738	(17,939,287)	(6,146,396)	11,792,891
82,201	82,201	0	7,966,867	7,966,867	0	31,167,467	31,167,467	0
0	0	0	3,703,170	3,703,170	0	6,880,953	6,880,953	0
\$93,995	\$155,736	\$61,741	\$3,481,866	\$3,866,604	\$384,738	\$20,109,133	\$31,902,024	\$11,792,891





**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, 1999**

	<i>Proprietary Fund Types</i>		Totals Primary	<i>Component Unit</i>
	Enterprise Funds	Internal Service Funds	Government (Memorandum Only)	Riverside Training Industries
<b><u>Operating Revenues:</u></b>				
Charges for Service	\$6,032,950	\$3,219,647	\$9,252,597	\$952,368
Other Operating Revenues	62,319	0	62,319	126,239
<b>Total Operating Revenues</b>	<b>6,095,269</b>	<b>3,219,647</b>	<b>9,314,916</b>	<b>1,078,607</b>
<b><u>Operating Expenses:</u></b>				
Personal Services	909,729	60,524	970,253	807,338
Materials and Supplies	329,214	0	329,214	87,678
Contractual Services	4,511,588	251,863	4,763,451	156,696
Utilities	49,133	0	49,133	61,617
Depreciation	386,359	0	386,359	67,576
Health Insurance Claims	0	3,021,814	3,021,814	0
<b>Total Operating Expenses</b>	<b>6,186,023</b>	<b>3,334,201</b>	<b>9,520,224</b>	<b>1,180,905</b>
<b>Operating Loss</b>	<b>(90,754)</b>	<b>(114,554)</b>	<b>(205,308)</b>	<b>(102,298)</b>
<b><u>Non-Operating Revenues (Expenses):</u></b>				
Intergovernmental Revenue	150,000	0	150,000	0
Investment Earnings	46,147	0	46,147	50,528
Interest and Fiscal Charges	(269,447)	0	(269,447)	0
In-Kind Contributions	0	0	0	123,460
Loss on Disposal of Fixed Assets	(14,583)	0	(14,583)	0
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(87,883)</b>	<b>0</b>	<b>(87,883)</b>	<b>173,988</b>
<b>Net Income (Loss)</b>	<b>(178,637)</b>	<b>(114,554)</b>	<b>(293,191)</b>	<b>71,690</b>
<b>Retained Earnings at Beginning of Year</b>	<b>3,189,120</b>	<b>1,186,589</b>	<b>4,375,709</b>	<b>2,217,678</b>
<b>Retained Earnings at End of Year</b>	<b>\$3,010,483</b>	<b>\$1,072,035</b>	<b>\$4,082,518</b>	<b>\$2,289,368</b>

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, 1999**

	<i>Proprietary Fund Types</i>		Totals Primary	<i>Component Unit</i>
	Enterprise Funds	Internal Service Funds	Government (Memorandum Only)	Riverside Training Industries
<b><u>Cash Flows from Operating Activities:</u></b>				
Cash Received from Customers	\$5,962,180	\$3,218,969	\$9,181,149	\$945,098
Rental Receipts	0	0	0	126,000
Cash Payments for Goods and Services	(4,859,434)	(3,254,069)	(8,113,503)	(194,133)
Cash Payments to Employees	(892,331)	(60,254)	(952,585)	(818,401)
Other Operating Receipts	62,319	0	62,319	239
Net Cash Provided (Used) by Operating Activities	272,734	(95,354)	177,380	58,803
<b><u>Cash Flows from Noncapital Financing Activities:</u></b>				
Intergovernmental Grant Revenue	150,000	0	150,000	0
Net Cash Provided by Noncapital Financing Activities	150,000	0	150,000	0
<b><u>Cash Flows from Capital and Related Financing Activities:</u></b>				
Acquisition and Construction of Assets	(274,852)	0	(274,852)	(18,585)
Proceeds from the Sale of General Obligation Notes	410,000	0	410,000	0
Principal Paid on Ohio Public Works Commission Loan	(19,600)	0	(19,600)	0
Principal Paid on General Obligation Bonds	(250,000)	0	(250,000)	0
Interest Paid on All Debt	(252,484)	0	(252,484)	0
Net Cash Used for Capital and Related Financing Activities	(386,936)	0	(386,936)	(18,585)
<b><u>Cash Flows from Investing Activities:</u></b>				
Receipts of Interest	46,616	0	46,616	17,267
Purchases of Investments	(199,563)	0	(199,563)	(219,746)
Sale of Investments	0	10,117	10,117	211,977
Net Cash Provided (Used) by Investing Activities	(152,947)	10,117	(142,830)	9,498
Net Increase (Decrease) in Cash and Cash Equivalents	(117,149)	(85,237)	(202,386)	49,716
Cash and Cash Equivalents at Beginning of Year	1,601,587	954,447	2,556,034	282,803
Cash and Cash Equivalents at End of Year	\$1,484,438	\$869,210	\$2,353,648	\$332,519



**MIAMI COUNTY, OHIO**  
**COMBINED STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	<i>Proprietary</i>		Totals Primary	<i>Component</i>
	<i>Fund Types</i>			<i>Unit</i>
	Enterprise Funds	Internal Service Funds	Government (Memorandum Only)	Riverside Training Industries
<b>Reconciliation of Operating Loss to Net Cash</b>				
<b>Provided (Used) by Operating Activities:</b>				
Operating Loss	(\$90,754)	(\$114,554)	(\$205,308)	(\$102,298)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:				
Depreciation Expense	386,359	0	386,359	67,576
In-kind Contributions	0	0	0	123,460
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(49,701)	17,830	(31,871)	(14,567)
Increase in Due from Other Funds	(24,384)	0	(24,384)	0
Increase in Intergovernmental Receivable	0	(678)	(678)	0
Decrease in Due from Primary Government	0	0	0	7,297
Increase in Inventory	0	0	0	(991)
Increase in Prepaids	(453)	0	(453)	(6,306)
Increase in Accounts Payable	2,050	0	2,050	984
Increase (Decrease) in Accrued Wages and Benefits	4,338	270	4,608	(11,063)
Increase in Health Insurance Claims Payable	0	1,778	1,778	0
Decrease in Due to Primary Government	0	0	0	(4,059)
Decrease in Due to Other Funds	(3,460)	0	(3,460)	0
Decrease in Due to Others	0	0	0	(1,230)
Increase in Intergovernmental Payables	35,679	0	35,679	0
Increase in Compensated Absences Payable	13,060	0	13,060	0
Total Adjustments	363,488	19,200	382,688	161,101
Net Cash Provided (Used) by Operating Activities	\$272,734	(\$95,354)	\$177,380	\$58,803

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

As of December 31, 1999, the Water, Sewer and Transfer Station Funds had outstanding liabilities of \$1,973, \$1,973 and \$11,809, respectively, for the purchase of certain capital assets.

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



**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**

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

**A. Reporting Entity**

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

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

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

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

The accounting system is organized and operated on the basis of funds 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, 1999

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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



*MIAMI COUNTY, OHIO*

*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999*

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

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

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

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

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

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

**C. Basis of Accounting**

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

The financial statements of the governmental, expendable trust and agency funds are prepared using the modified accrual basis of accounting. Under this basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. The term "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the County is 60 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due. Revenues which are measurable but not considered available, such as delinquent real and personal property taxes for which availability is indeterminate, are recorded as deferred revenue. Property taxes which are measurable at December 31, 1999 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, 1999

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Pursuant to GASB Statement No. 20, *"Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting,"* the County follows GASB guidance as applicable to proprietary funds and FASB Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements.

**D. Budgetary Process**

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

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

**1. Tax Budget**

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



*MIAMI COUNTY, OHIO*

*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999*

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

**D. Budgetary Process** (Continued)

**2. Estimated Resources**

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the County by September 1 of each year. As part of the certification process, the County receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

**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 1999, several supplemental appropriations were necessary to budget the use of contingency funds, intergovernmental grant proceeds and capital improvement projects. Administrative control is maintained through the establishment of more detailed line-item budgets. The budgetary figures which appear in the "Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types" are provided on the budgetary basis to provide a comparison of actual results to the final budget, including all amendments and modifications.

**4. Encumbrances**

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



*MIAMI COUNTY, OHIO*

*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999*

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

**D. Budgetary Process (Continued)**

**5. Lapsing of Appropriations**

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

**6. Budgetary Basis of Accounting**

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

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**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**

**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 1999 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)	\$3,723,858	\$1,194,170	\$73,535	\$849,824
Increase (Decrease):				
Accrued Revenues at December 31, 1999 received during 2000	(1,923,822)	(1,502,004)	0	(132,965)
Accrued Revenues at December 31, 1998 received during 1999	2,123,667	1,721,408	0	136,624
Accrued Expenditures at December 31, 1999 paid during 2000	705,440	1,565,075	0	635,957
Accrued Expenditures at December 31, 1998 paid during 1999	(574,346)	(1,372,401)	0	(1,280,594)
1998 Prepays for 1999	128,327	28,904	0	0
1999 Prepays for 2000	(169,750)	(34,161)	0	0
Note Proceeds	0	0	0	6,250,000
Note Retirements	0	0	0	(11,700,000)
Outstanding Encumbrances	(965,985)	(3,064,878)	0	(2,562,279)
<b>Budget Basis</b>	<b>\$3,047,389</b>	<b>(\$1,463,887)</b>	<b>\$73,535</b>	<b>(\$7,803,433)</b>

**E. Cash and Cash Equivalents**

During fiscal year 1999, 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, 1999

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

The County has invested funds in the STAR Ohio during 1999. 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, 1999.

**G. Inventory of Supplies**

Inventory is stated at cost (first-in, first-out) in the governmental funds. The costs of inventory items are recorded as expenditures in the governmental funds when purchased.

**H. 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, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. 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:

Table with 2 columns: Description, Estimated Lives (Years). Rows include Land Improvements (20-50), Buildings, Structures and Improvements (25-60), and Machinery, Equipment, Furniture and Fixtures (3-20).

I. Contributed Capital

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

J. Long-Term Obligations

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

Table with 2 columns: Obligation, Fund. Rows include General Obligation Bonds (General Obligation Debt Fund, Transfer Station Fund, Water Fund, Sewer Fund), Superfund Site Liability (Super Cleanup Fund), Ohio Public Works Commission Loan (Sewer Fund).





MIAMI COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Long-Term Obligations (Continued)

Table with 2 columns: Obligation and Fund. Under Obligation is 'Compensated Absences'. Under Fund is a list of various funds including General Fund, Motor Vehicle and Gas Tax Fund, etc.

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.

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, 1999**

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

**K. Compensated Absences** (Continued)

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

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

**L. Interfund Transactions**

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

**M. Reservations of Fund Balance**

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

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

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

**NOTE 2 - COMPLIANCE AND ACCOUNTABILITY**

***Deficit Fund Equities*** - The fund deficit at December 31, 1999 of \$347 in the Recycle Grant Fund (special revenue fund) arises from the recognition of expenditures on a modified accrual basis. The fund deficit of \$2,766,720 in the Permanent Improvement Fund (capital projects fund) arises from the recognition of notes payable within the fund. 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, 1999**

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

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

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).



*MIAMI COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*DECEMBER 31, 1999*

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

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 110% 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.

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 \$18,859,679 and the bank balance was \$22,380,876. Federal depository insurance covered \$754,364 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 \$332,519 and the bank balance was \$291,107. 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, 1999

NOTE 3 - 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.

	Category 1	Fair Value
<u>Categorized Investments</u>		
U.S. Government Securities	\$12,922,704	\$12,922,704
<u>Non-Categorized Investments</u>		
STAR Ohio	N/A	18,877,778
Total Investments	\$12,922,704	\$31,800,482

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.

	Category 1	Category 3	Fair Value
<u>Categorized Investments</u>			
United States Treasury Notes	\$18,756	\$0	\$18,756
Federal Agencies	0	241,004	241,004
Total Categorized	18,756	241,004	259,760
<u>Non-Categorized Investments</u>			
Mutual Funds	N/A	N/A	73,185
Total Investments	\$18,756	\$241,004	\$332,945

**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:

	Cash and Cash Equivalents	Investments
Per Combined Balance Sheet	\$30,737,457	\$19,922,704
Certificates of Deposit (with maturities of more than 3 months)	7,000,000	(7,000,000)
Investments:		
STAR Ohio	(18,877,778)	18,877,778
Per GASB Statement No. 3	\$18,859,679	\$31,800,482



MIAMI COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 3 - 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:

Table with 3 columns: Description, Cash and Cash Equivalents, and Investments. Rows include Per Combined Balance Sheet and Per GASB Statement No. 3.

NOTE 4 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property located in the County and used in business. Real property taxes (other than public utility) collected during 1999 were levied after October 1, 1998 on assessed values as of January 1, 1998, the lien date.

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.

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.

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, 1999

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NOTE 4 – TAXES (Continued)

**A. Property Taxes** (Continued)

The full tax rate to the County for the year ended December 31, 1999, was \$8.81 per \$1,000 of assessed value. The assessed value upon which 1999 tax receipts were based was \$1,780,905,460. This amount constitutes \$1,396,617,100 in real property assessed value, \$96,855,990 in public utility assessed value and \$287,432,370 in tangible personal property assessed value.

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

**B. Tax Receipts**

Tax receipts for 1999 were as follows:

Real Estate Property Tax	\$7,124,335
Tangible Personal Property Tax	2,116,768
Public Utility Personal Property Tax	738,166
County Sales Tax	10,662,813
Mobile Home Tax	12,550
Cigarette Tax	1,064
Total Tax Receipts	<u>\$20,655,696</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 5 - RECEIVABLES

**Fines and Costs Receivable** - The Miami County Municipal Court has identified \$832,785 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, 1999**

**NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES**

The composition of interfund balances as of December 31, 1999, is as follows:

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

<u>Due to/from Other Funds</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$31,039	\$43,525
Special Revenue Funds:		
Motor Vehicle and Gasoline Tax Fund	136,908	3,801
Child Support Enforcement Agency Fund	0	116,928
Dog and Kennel Fund	1,635	506
Public Assistance Fund	90,527	41,087
Youth Services Subsidy Fund	5,270	603
E-911 Emergency Operations Fund	0	1,196
Public Defender Fund	0	531
Community Based Corrections Act Grant Fund	0	319
M.R.D.D. Board Fund	0	300
Super Cleanup Fund	0	22,593
Juvenile Detention/Rehabilitation Fund	22,505	4,131
County Probation Services Fund	0	116
Recycle Grant Fund	0	90
Children's Services Board Fund	51,710	202
Court Computerization Fund	0	279
Total Special Revenue Funds	<u>308,555</u>	<u>192,682</u>
Enterprise Funds:		
Water Fund	24,850	578
Sewer Fund	2,198	59
Transfer Station Fund	401	621
Total Enterprise Funds	<u>27,449</u>	<u>1,258</u>
Agency Fund:		
Auto Registration Fund	0	129,578
Totals	<u>\$367,043</u>	<u>\$367,043</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, 1999

NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES (Continued)

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

Due to/from Primary Government and Component Unit	Due from	Due to
Special Revenue Fund:		
M.R.D.D. Board Fund	\$0	\$6,496
Component Unit:		
R.T. Industries	6,496	0
Totals	<u>\$6,496</u>	<u>\$6,496</u>

NOTE 7 - OPERATING TRANSFERS

The following balances at December 31, 1999 represent operating transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$50,000	\$416,947
Special Revenue Funds:		
Public Assistance Fund	0	157,897
Juvenile Detention/Rehabilitation Center Fund	0	130,000
Community Development Block Grant Fund	1,500	0
One-Stop Shop Fund	0	50,000
Total Special Revenue Funds	<u>1,500</u>	<u>337,897</u>
Debt Service Fund:		
General Obligation Debt Fund	478,914	0
Capital Projects Funds:		
Health Care Capital Improvement Fund	0	233,714
Permanent Improvement Fund	458,144	0
Total Capital Projects Funds	<u>458,144</u>	<u>233,714</u>
Total All Funds	<u>\$988,558</u>	<u>\$988,558</u>



MIAMI COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 8 - FIXED ASSETS

A. General Fixed Assets

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

Category	December 31, 1998	Additions	Deletions	December 31, 1999
Land	\$617,532	\$0	\$0	\$617,532
Buildings and Improvements	22,345,741	1,332,330	0	23,678,071
Land Improvements	227,221	3,545	0	230,766
Machinery and Equipment	14,041,864	2,457,418	(1,113,121)	15,386,161
Construction in Progress	4,480,581	3,180,462	0	7,661,043
Totals	<u>\$41,712,939</u>	<u>\$6,973,755</u>	<u>(\$1,113,121)</u>	<u>\$47,573,573</u>

B. Proprietary Fund Type Fixed Assets

A summary of proprietary fund type property, plant, and equipment at December 31, 1999 follows:

	Primary Government	Component Unit
	Proprietary Funds	Riverside Training Industries
Land	\$90,892	\$130,000
Land Improvements	10,582,125	78,205
Buildings, Structures and Improvements	2,508,504	1,625,027
Furniture, Fixtures and Equipment	1,269,302	345,609
Subtotal	14,450,823	2,178,841
Accumulated Depreciation	(3,402,310)	(681,761)
Net Proprietary Fund Fixed Assets	11,048,513	1,497,080
Construction in Progress	21,897	0
Total	<u>\$11,070,410</u>	<u>\$1,497,080</u>

MIAMI COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

**NOTE 9 - DEFINED BENEFIT PENSION PLANS**

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

**A. 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 Public Employees Retirement System of Ohio (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 PERS 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 for employees other than law enforcement is 8.5%. Law enforcement officers in the County Sheriff's department contribute 9.0% of covered salary. The 1999 employer rate for local government employer units was 13.55% of covered payroll, 9.35% to fund the pension and 4.20% to fund health care. The law enforcement employer rate is 16.70% of covered payroll, 12.50% to fund the pension and 4.20% 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, 1999, 1998 and 1997 were \$2,850,999, \$2,553,211 and \$2,296,779, respectively, for employees of the County and \$325,611, \$423,694 and \$366,103, 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 and primary survivor recipients is also available. 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 for employer contributions and requires employers to fund postemployment health care through their contributions to the PERS of Ohio. The portion of the 1999 employer contribution rate (identified above) that was used to fund health care for the year 1999 was \$883,704, (4.20% of covered payroll) for employees other than law enforcement and \$81,890 (4.20% of covered payroll) for law enforcement employees.



MIAMI COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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

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

Other Postemployment Benefits (OPEB) are financed through employer contributions and investment earnings thereon. Funding and accounting were on a pay-as-you-go basis. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely. Expenditures for other postemployment benefits during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1999 was 118,062.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

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

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

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

The Ohio Revised Code provides statutory authority for County and employee contributions of 14% and 9.3%, respectively. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's contributions to the STRS of Ohio for the years ending December 31, 1999, 1998 and 1997 were \$81,218, \$82,441 and \$78,963, respectively, which were equal to the required contributions for each year.



*MIAMI COUNTY, OHIO*

*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999*

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

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

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

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions equal to 8% of covered payroll to a health care reserve fund. The balance of the Health Care Reserve Fund was \$2.783 billion at June 30, 1999. For the fiscal year ended June 30, 1999, the net health care costs paid by STRS were \$249,929,000. There were 95,796 eligible benefit recipients. The portion of the 1999 employer contribution rate (identified above) that was used to fund health care for fiscal year 1999 was 8% of covered payroll which amounted to \$46,410.

**NOTE 10 - 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, 1999, the County's accumulated, unpaid compensated absences amounted to \$2,036,393, of which \$1,934,345 is recorded in the General Long-Term Obligations Account Group, and \$102,048 is recorded in the enterprise funds.



MIAMI COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 11 - 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, 1999	Issued	(Retired)	Balance December 31, 1999
Capital Projects General Obligation Notes:				
3.90% Jail Project	\$6,000,000	\$0	(\$6,000,000)	\$0
3.90% Hobart Building	3,000,000	3,000,000	(3,000,000)	3,000,000
4.45% Hobart Building	0	550,000	0	550,000
3.90% Juvenile Detention Center Addition	1,100,000	1,100,000	(1,100,000)	1,100,000
2.13% Building Improvements	800,000	800,000	(800,000)	800,000
4.38% Building Improvements	0	800,000	(800,000)	0
Total Capital Projects				
General Obligation Notes:	10,900,000	6,250,000	(11,700,000)	5,450,000
Enterprise General Obligation Notes:				
4.45% Monin Sewer	0	270,000	0	270,000
4.45% Kessler Sewer	0	39,000	0	39,000
4.45% County Road 25	0	101,000	0	101,000
Total Enterprise General Obligation Notes:	0	410,000	0	410,000
Total Notes Payable	<u>\$10,900,000</u>	<u>\$6,660,000</u>	<u>(\$11,700,000)</u>	<u>\$5,860,000</u>



MIAMI COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

**NOTE 12 - 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, 1999 are indicated below:

	December 31, 1998	Issued (Retired)	December 31, 1999
<b>Enterprise Funds:</b>			
General Obligation Bonds:			
4.20 - 4.88% Camp Troy Water Bonds	\$710,127	(\$26,506)	\$683,621
4.20 - 4.88% Shenandoah Sewer Bonds	47,903	(1,788)	46,115
4.20 - 4.88% Evanston Sewer Bonds	513,114	(19,152)	493,962
4.20 - 4.88% Deercliff Sewer Bonds	475,820	(17,760)	458,060
4.20 - 4.88% Camp Troy Sewer Bonds	1,468,036	(54,794)	1,413,242
4.20 - 4.88% Solid Waste Bonds	1,315,000	(90,000)	1,225,000
4.20 - 4.88% Ash Pit Bonds	345,000	(25,000)	320,000
4.20 - 4.88% Transfer Station Improvement Bond	490,000	(15,000)	475,000
Total Enterprise General Obligation Bonds	5,365,000	(250,000)	5,115,000
Ohio Public Works Commission Loan:			
0.00% Shenandoah Sewer Replacement	313,600	(19,600)	294,000
Total Enterprise Funds Long-Term Obligations	\$5,678,600	(\$269,600)	\$5,409,000
<b>General Long-Term Debt:</b>			
General Obligation Bonds:			
4.20 - 4.88% Human Service Building Bonds	810,000	(90,000)	720,000
4.20 - 4.88% Human Service Improvement Bonds	270,000	(35,000)	235,000
4.20 - 4.88% Juvenile Detention Center Bonds	2,100,000	(140,000)	1,960,000
Total General Obligation Bonds	3,180,000	(265,000)	2,915,000
Superfund Site Liability	1,515,666	(181,305)	1,334,361
<b>Other Long-Term Obligations:</b>			
Compensated Absences	1,690,961	243,384	1,934,345
Total General Long-Term Debt and Other Long-Term Obligations	\$6,386,627	(\$202,921)	\$6,183,706

**A. Principal and Interest Requirements**

A summary of the County's future debt service requirements including principal and interest at December 31, 1999 follows:

Years	General Obligation Bonds		OPWC Loan	
	Principal	Interest	Principal	Interest
2000	\$515,000	\$371,233	\$19,600	\$0
2001	525,000	349,602	19,600	0
2002	550,000	327,553	19,600	0
2003	565,000	304,453	19,600	0
2004	580,000	280,157	19,600	0
2005-2009	3,015,000	998,599	98,000	0
2010-2014	1,485,000	401,963	98,000	0
2015-2017	795,000	85,050	0	0
Totals	\$8,030,000	\$3,118,610	\$294,000	\$0



MIAMI COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 12 - 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 \$6,120,000 at December 31, 1999 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, 1999, 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 \$61,600,000 at year end.

NOTE 13 - CONTRIBUTED CAPITAL

During the year, contributed capital in the enterprise funds did not change. The balances at December 31, 1999 are as follows:

	Water	Sewer	Transfer Station	Total
Balance at 12/31/99	\$1,926,775	\$2,380,304	\$2,005	\$4,309,084





MIAMI COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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**NOTE 14 - 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.

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.



MIAMI COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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**NOTE 14 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS (Continued)**

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 \$1,334,361. 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 \$173,256 in revenues in 1999 leaving the fund balance in the Super Cleanup Fund at \$530,989. It is estimated that the revenue derived from the sales tax will be sufficient to cover the closure and postclosure care costs identified above.

**NOTE 15 - RELATED PARTY TRANSACTIONS**

During 1999, 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 \$123,460 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 \$420,129.

**NOTE 16 - 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 17 - RISK MANAGEMENT**

**A. Insurance**

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



MIAMI COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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NOTE 17 - RISK MANAGEMENT (Continued)

**A. Insurance** (Continued)

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

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

The County maintains general, automobile, law enforcement and public officials liability coverage in the amount of \$6,000,000 for each occurrence with a \$2,500 deductible. Blanket building and personal property insurance is in the amount of \$79,482,811.

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 \$90,000 per individual per year up to a maximum of \$1,000,000 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 \$3,149,102. The claims liability of \$290,426 reported in the Hospitalization Fund at December 31, 1999 is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues," which requires that a liability for claims be reported if information prior to issuance of the financial statements indicates that it is probable a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.



**MIAMI COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**

**NOTE 17 - RISK MANAGEMENT (Continued)**

**B. Self Insurance (Continued)**

Changes in the Hospitalization Fund's claims liability amount in fiscal years 1998 and 1999 were as follows:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
1998	\$252,919	\$3,258,200	(\$3,222,471)	\$288,648
1999	288,648	3,021,814	(3,020,036)	290,426

**NOTE 18 - 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	\$739,971	\$1,006,609	\$4,348,689	\$6,095,269
Depreciation	101,854	162,664	121,841	386,359
Operating Income (Loss)	71,181	(21,843)	(140,092)	(90,754)
Intergovernmental Grants	0	0	150,000	150,000
Net Income (Loss)	34,666	(151,377)	(61,926)	(178,637)
Property, Plant and Equipment:				
Additions	29,542	45,854	215,211	290,607
Deletions	11,627	0	31,250	42,877
Assets	2,790,990	6,001,007	4,806,741	13,598,738
Net Working Capital	404,408	164,098	884,305	1,452,811
Bonds, Notes and Loans Payable	683,621	3,115,379	2,020,000	5,819,000
Total Equity	2,051,739	2,807,382	2,460,446	7,319,567

**NOTE 19 - CONSTRUCTION COMMITMENT**

As of December 31, 1999, the County had the following commitment with respect to the construction of the Miami County Incarceration Facility:

Project	Remaining Construction Commitment	Expected Date of Completion
Miami County Incarceration Facility	\$34,309	March 1, 2000

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

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



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*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, 1999**

	<b>GENERAL FUND</b>		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$11,389,287	\$12,130,515	\$741,228
Intergovernmental Revenues	2,200,632	2,408,747	208,115
Charges for Services	2,468,158	3,722,566	1,254,408
Licenses and Permits	272,080	298,427	26,347
Investment Earnings	2,000,000	2,713,589	713,589
Fines and Forfeitures	1,033,000	1,109,842	76,842
All Other Revenues	222,546	296,648	74,102
Total Revenues	19,585,703	22,680,334	3,094,631
<b>Expenditures:</b>			
<b>Public Safety:</b>			
<b>Sheriff:</b>			
Personal Services	5,057,339	4,414,282	643,057
Contractual Services	1,007,850	786,623	221,227
Materials and Supplies	1,100,093	824,939	275,154
Other Expenditures	2,250	1,094	1,156
Capital Outlay	287,681	233,222	54,459
Total Sheriff	7,455,213	6,260,160	1,195,053
<b>Coroner:</b>			
Personal Services	37,666	37,615	51
Travel and Transportation	300	0	300
Contractual Services	84,179	75,042	9,137
Materials and Supplies	694	494	200
Capital Outlay	3,384	1,975	1,409
Total Coroner	126,223	115,126	11,097
<b>Adult Probation:</b>			
Personal Services	90,356	60,648	29,708
Contractual Services	32,512	28,507	4,005
Materials and Supplies	3,137	2,851	286
Capital Outlay	6,650	0	6,650
Total Adult Probation	132,655	92,006	40,649



**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, 1999**

	GENERAL FUND		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
			(Continued)
<b>Juvenile Probation:</b>			
Personal Services	265,658	224,246	41,412
Travel and Transportation	8,401	5,912	2,489
Contractual Services	264,320	237,553	26,767
Materials and Supplies	1,249	349	900
Total Juvenile Probation	<u>539,628</u>	<u>468,060</u>	<u>71,568</u>
<b>Emergency Management:</b>			
Personal Services	27,958	27,866	92
Travel and Transportation	550	102	448
Contractual Services	3,824	2,562	1,262
Materials and Supplies	5,249	1,484	3,765
Other Expenditures	5,000	0	5,000
Capital Outlay	5,509	360	5,149
Total Emergency Management	<u>48,090</u>	<u>32,374</u>	<u>15,716</u>
<b>Building Regulation:</b>			
Personal Services	294,825	281,707	13,118
Travel and Transportation	800	0	800
Contractual Services	46,156	28,585	17,571
Materials and Supplies	15,035	6,405	8,630
Other Expenditures	2,030	943	1,087
Capital Outlay	38,013	35,939	2,074
Total Building Regulation	<u>396,859</u>	<u>353,579</u>	<u>43,280</u>
Total Public Safety	<u>8,698,668</u>	<u>7,321,305</u>	<u>1,377,363</u>
<b>Health:</b>			
<b>Vital Statistics:</b>			
Contractual Services	2,100	1,976	124
Total Vital Statistics	<u>2,100</u>	<u>1,976</u>	<u>124</u>
<b>Children with Medical Handicaps:</b>			
Contractual Services	155,295	155,295	0
Total Children with Medical Handicaps	<u>155,295</u>	<u>155,295</u>	<u>0</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, 1999**

	<b>GENERAL FUND</b>		Variance:
	Revised		Favorable
	Budget	Actual	(Unfavorable)
<b>TB Patients:</b>			
Contractual Services	5,300	3,063	2,237
Materials and Supplies	2,802	632	2,170
<b>Total TB Patients</b>	<u>8,102</u>	<u>3,695</u>	<u>4,407</u>
<b>Total Health</b>	<u>165,497</u>	<u>160,966</u>	<u>4,531</u>
<b>Human Services:</b>			
<b>County Home:</b>			
Materials and Supplies	8,000	5,247	2,753
<b>Total County Home</b>	<u>8,000</u>	<u>5,247</u>	<u>2,753</u>
<b>Children's Services:</b>			
Contractual Services	1,093,946	1,093,946	0
<b>Total Children's Services</b>	<u>1,093,946</u>	<u>1,093,946</u>	<u>0</u>
<b>Soldiers' Relief:</b>			
Personal Services	147,701	146,176	1,525
Travel and Transportation	6,100	5,744	356
Contractual Services	252,037	175,932	76,105
Materials and Supplies	1,800	1,633	167
<b>Total Soldiers' Relief</b>	<u>407,638</u>	<u>329,485</u>	<u>78,153</u>
<b>Veterans' Services:</b>			
Contractual Services	26,900	13,351	13,549
Materials and Supplies	5,618	5,246	372
<b>Total Veterans' Services</b>	<u>32,518</u>	<u>18,597</u>	<u>13,921</u>
<b>Public Assistance:</b>			
Contractual Services	217,799	217,799	0
<b>Total Public Assistance</b>	<u>217,799</u>	<u>217,799</u>	<u>0</u>
<b>Total Human Services</b>	<u>1,759,901</u>	<u>1,665,074</u>	<u>94,827</u>
<b>Conservation and Recreation:</b>			
<b>Recycle:</b>			
Contractual Services	14,150	14,150	0
<b>Total Recycle</b>	<u>14,150</u>	<u>14,150</u>	<u>0</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, 1999**

	GENERAL FUND		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
<b>Agriculture:</b>			
Contractual Services	388,539	385,881	2,658
Total Agriculture	388,539	385,881	2,658
<b>Neal Farm:</b>			
Materials and Supplies	1,500	0	1,500
Total Neal Farm	1,500	0	1,500
Total Conservation and Recreation	404,189	400,031	4,158
<b>General Government:</b>			
<b>Commissioners:</b>			
Personal Services	487,626	470,700	16,926
Travel and Transportation	10,354	8,385	1,969
Contractual Services	141,010	129,871	11,139
Materials and Supplies	5,000	3,549	1,451
Total Commissioners	643,990	612,505	31,485
<b>Auditor:</b>			
Personal Services	426,396	415,551	10,845
Travel and Transportation	3,407	2,370	1,037
Contractual Services	113,756	99,748	14,008
Materials and Supplies	25,730	22,229	3,501
Other Expenditures	400	244	156
Total Auditor	569,689	540,142	29,547
<b>Treasurer:</b>			
Personal Services	127,867	116,174	11,693
Travel and Transportation	1,000	913	87
Contractual Services	45,720	28,313	17,407
Materials and Supplies	9,500	6,090	3,410
Total Treasurer	184,087	151,490	32,597
<b>Prosecutor:</b>			
Personal Services	690,974	541,581	149,393
Travel and Transportation	16,000	9,853	6,147
Contractual Services	137,711	125,958	11,753
Materials and Supplies	3,350	3,254	96
Capital Outlay	1,500	1,500	0
Total Prosecutor	849,535	682,146	167,389

(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, 1999**

	GENERAL FUND		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
<b>Planning:</b>			
Personal Services	95,436	92,740	2,696
Travel and Transportation	5,103	3,981	1,122
Contractual Services	111,622	80,461	31,161
Materials and Supplies	2,450	773	1,677
Other Expenditures	300	50	250
Capital Outlay	4,000	2,198	1,802
<b>Total Planning</b>	<b>218,911</b>	<b>180,203</b>	<b>38,708</b>
<b>Data Processing:</b>			
Personal Services	84,326	69,017	15,309
Travel and Transportation	100	0	100
Contractual Services	66,974	60,631	6,343
Materials and Supplies	48,974	44,414	4,560
Capital Outlay	15,000	11,242	3,758
<b>Total Data Processing</b>	<b>215,374</b>	<b>185,304</b>	<b>30,070</b>
<b>Purchasing:</b>			
Personal Services	25,973	25,965	8
Contractual Services	164,751	138,350	26,401
Materials and Supplies	118,333	74,150	44,183
Other Expenditures	150	0	150
Capital Outlay	86,148	79,822	6,326
<b>Total Purchasing</b>	<b>395,355</b>	<b>318,287</b>	<b>77,068</b>
<b>Poll Workers:</b>			
Personal Services	46,300	42,180	4,120
<b>Total Poll Workers</b>	<b>46,300</b>	<b>42,180</b>	<b>4,120</b>
<b>Elections:</b>			
Personal Services	147,853	143,912	3,941
Travel and Transportation	3,794	2,625	1,169
Contractual Services	40,093	37,680	2,413
Materials and Supplies	51,917	51,815	102
Capital Outlay	20,982	20,424	558
<b>Total Elections</b>	<b>264,639</b>	<b>256,456</b>	<b>8,183</b>

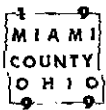
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**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	GENERAL FUND		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
<b>Recorder:</b>			
Personal Services	205,974	205,272	702
Travel and Transportation	483	278	205
Contractual Services	1,649	1,646	3
Materials and Supplies	6,200	6,126	74
Other Expenditures	16	16	0
<b>Total Recorder</b>	<b>214,322</b>	<b>213,338</b>	<b>984</b>
<b>Microfilm:</b>			
Personal Services	32,151	29,983	2,168
Contractual Services	10,345	6,526	3,819
Materials and Supplies	10,900	9,414	1,486
<b>Total Microfilm</b>	<b>53,396</b>	<b>45,923</b>	<b>7,473</b>
<b>Copiers:</b>			
Contractual Services	245,056	243,032	2,024
Materials and Supplies	28,776	21,336	7,440
<b>Total Copiers</b>	<b>273,832</b>	<b>264,368</b>	<b>9,464</b>
<b>Zoning:</b>			
Personal Services	130,267	128,006	2,261
Travel and Transportation	1,144	349	795
Contractual Services	13,798	10,506	3,292
Materials and Supplies	4,737	3,212	1,525
Other Expenditures	750	65	685
<b>Total Zoning</b>	<b>150,696</b>	<b>142,138</b>	<b>8,558</b>
<b>Maintenance and Operations:</b>			
Personal Services	389,368	359,246	30,122
Travel and Transportation	1,000	729	271
Contractual Services	909,208	738,024	171,184
Materials and Supplies	131,469	99,820	31,649
Capital Outlay	32,856	25,236	7,620
<b>Total Maintenance and Operations</b>	<b>1,463,901</b>	<b>1,223,055</b>	<b>240,846</b>

(Continued)



**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	GENERAL FUND		Variance: Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Safety and Risk Management:</b>			
Personal Services	29,324	22,162	7,162
Travel and Transportation	2,300	1,837	463
Contractual Services	4,116	2,049	2,067
Materials and Supplies	3,870	1,698	2,172
Capital Outlay	1,850	1,575	275
<b>Total Safety and Risk Management</b>	<b>41,460</b>	<b>29,321</b>	<b>12,139</b>
<b>Facility Management:</b>			
Contractual Services	17,146	11,627	5,519
Materials and Supplies	11,690	11,690	0
<b>Total Facility Management</b>	<b>28,836</b>	<b>23,317</b>	<b>5,519</b>
<b>Administration:</b>			
Personal Services	12,175	0	12,175
Contractual Services	526,463	377,986	148,477
Materials and Supplies	200	0	200
Other Expenditures	36,884	29,299	7,585
Capital Outlay	3,000	3,000	0
<b>Total Administration</b>	<b>578,722</b>	<b>410,285</b>	<b>168,437</b>
<b>Bureau of Inspection:</b>			
Contractual Services	50,000	45,195	4,805
<b>Total Bureau of Inspection</b>	<b>50,000</b>	<b>45,195</b>	<b>4,805</b>
<b>Law Library:</b>			
Personal Services	51,885	51,673	212
<b>Total Law Library</b>	<b>51,885</b>	<b>51,673</b>	<b>212</b>
<b>Court of Appeals:</b>			
Contractual Services	24,238	24,238	0
<b>Total Court of Appeals</b>	<b>24,238</b>	<b>24,238</b>	<b>0</b>
<b>Common Pleas Court:</b>			
Personal Services	355,895	341,904	13,991
Travel and Transportation	5,300	2,119	3,181
Contractual Services	239,379	83,532	155,847
Materials and Supplies	12,532	3,598	8,934
Capital Outlay	6,000	5,928	72
<b>Total Common Pleas Court</b>	<b>619,106</b>	<b>437,081</b>	<b>182,025</b>

(Continued)



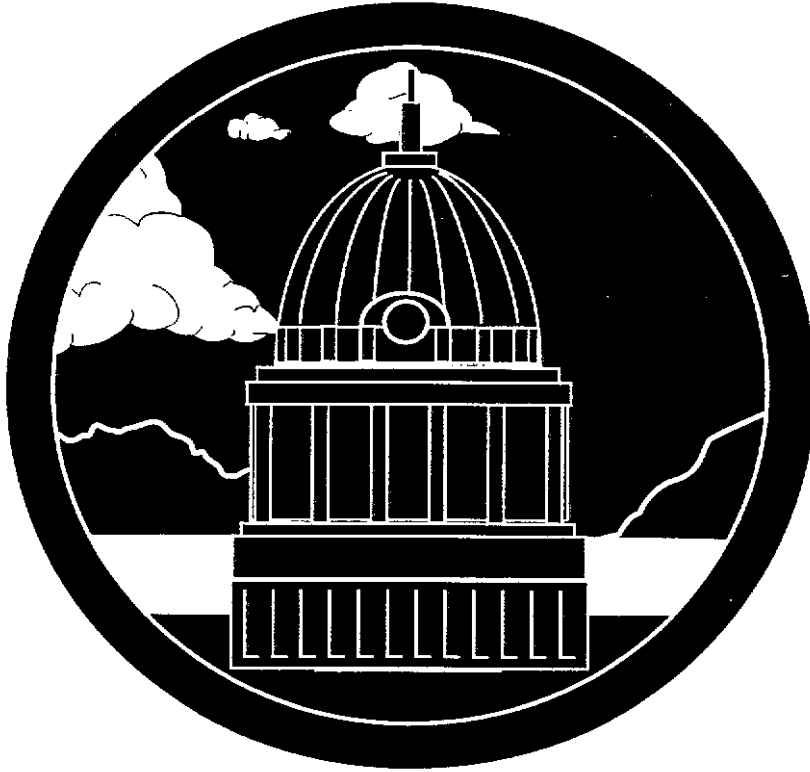
**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	GENERAL FUND		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
<b>Probate Court:</b>			
Personal Services	149,408	144,616	4,792
Travel and Transportation	1,686	1,215	471
Contractual Services	13,166	10,141	3,025
Materials and Supplies	8,000	6,511	1,489
Total Probate Court	172,260	162,483	9,777
<b>Municipal Court:</b>			
Personal Services	1,633,831	1,487,109	146,722
Travel and Transportation	9,037	7,069	1,968
Contractual Services	430,477	405,049	25,428
Materials and Supplies	161,531	141,978	19,553
Other Expenditures	1,480	0	1,480
Capital Outlay	80,086	65,531	14,555
Total Municipal Court	2,316,442	2,106,736	209,706
<b>Jury Commission:</b>			
Personal Services	35,092	35,080	12
Materials and Supplies	2,309	1,137	1,172
Total Jury Commission	37,401	36,217	1,184
<b>Juvenile Court:</b>			
Personal Services	388,591	377,659	10,932
Travel and Transportation	2,500	2,078	422
Contractual Services	461,090	439,524	21,566
Materials and Supplies	12,237	10,256	1,981
Other Expenditures	462	462	0
Total Juvenile Court	864,880	829,979	34,901
<b>Municipal Court Prosecutor:</b>			
Personal Services	64,013	61,450	2,563
Travel and Transportation	552	136	416
Contractual Services	58,520	58,250	270
Total Municipal Court Prosecutor	123,085	119,836	3,249
<b>Clerk of Courts:</b>			
Personal Services	243,145	241,709	1,436
Travel and Transportation	970	278	692
Contractual Services	13,429	9,513	3,916
Materials and Supplies	8,471	8,182	289
Total Clerk of Courts	266,015	259,682	6,333



**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, 1999**

	GENERAL FUND		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
Public Defender:			
Contractual Services	124,022	124,022	0
Total Public Defender	124,022	124,022	0
Engineer:			
Personal Services	192,962	192,961	1
Contractual Services	4,850	4,850	0
Materials and Supplies	4,600	3,962	638
Total Engineer	202,412	201,773	639
Total General Government	11,044,791	9,719,373	1,325,418
Total Expenditures	22,073,046	19,266,749	2,806,297
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,487,343)	3,413,585	5,900,928
<u>Other Financing Sources (Uses):</u>			
Proceeds from the Sale of Fixed Assets	0	751	751
Operating Transfers In	0	50,000	50,000
Operating Transfers Out	(456,593)	(416,947)	39,646
Total Other Financing Sources (Uses)	(456,593)	(366,196)	90,397
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,943,936)	3,047,389	5,991,325
Fund Balance at Beginning of Year	9,326,856	9,326,856	0
Prior Year Encumbrances	743,630	743,630	0
Fund Balance at End of Year	<u>\$7,126,550</u>	<u>\$13,117,875</u>	<u>\$5,991,325</u>







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## *SPECIAL REVENUE FUNDS*

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

**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)



## *SPECIAL REVENUE FUNDS*

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### **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

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*SPECIAL REVENUE FUNDS*

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**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.

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*SPECIAL REVENUE FUNDS*

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**One-Stop Shop Fund**

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

**Drug Law Enforcement Fund**

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

**County Recorder Equipment Fund**

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

**Court Computerization Fund**

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

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

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

**Abuse and Neglect Prevention Fund**

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

**Dispute Resolution Fund**

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

**COPS More '96 Fund**

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

**Commissary Fund**

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

**Court Security Grant Fund**

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



**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 1999**

	Motor Vehicle and Gasoline Tax Fund	Child Support Enforcement Agency Fund	Dog and Kennel Fund	Public Assistance Fund	Shelter/ Domestic Violence Fund
<b>Assets:</b>					
Cash and Cash Equivalents	\$1,272,324	\$674,695	\$137,355	\$426,620	\$37,040
Investments	761,615	406,043	0	256,746	0
Receivables (net of allowances for doubtful accounts):					
Taxes	587,346	0	0	0	0
Accounts	9,634	21,852	745	0	1,312
Interest	2,881	0	0	0	0
Due from Other Funds	136,908	0	1,635	90,527	0
Intergovernmental Receivables	121,776	0	1,962	0	0
Inventory of Supplies at Cost	171,318	0	0	0	0
Prepaid Items	910	0	0	5,521	0
Total Assets	<u>\$3,064,712</u>	<u>\$1,102,590</u>	<u>\$141,697</u>	<u>\$779,414</u>	<u>\$38,352</u>
<b>Liabilities and Fund Equity:</b>					
<b>Liabilities:</b>					
Accounts Payable	\$266,488	\$5,574	\$3,655	\$103,326	\$17,993
Accrued Wages and Benefits	51,324	13,244	6,510	28,764	3,167
Due to Other Funds	3,801	116,928	506	41,087	0
Due to Component Unit	0	0	0	0	0
Intergovernmental Payables	260	0	1,715	201	0
Interfund Loan Payables	0	0	0	0	0
Deferred Revenue	587,346	0	0	0	0
Total Liabilities	<u>909,219</u>	<u>135,746</u>	<u>12,386</u>	<u>173,378</u>	<u>21,160</u>
<b>Fund Equity:</b>					
<b>Fund Balance:</b>					
Reserved for Encumbrances	302,492	3,963	2,112	73,402	341
Reserved for Supplies Inventory	171,318	0	0	0	0
Reserved for Prepaid Items	910	0	0	5,521	0
Unreserved	1,680,773	962,881	127,199	527,113	16,851
Total Fund Equity	<u>2,155,493</u>	<u>966,844</u>	<u>129,311</u>	<u>606,036</u>	<u>17,192</u>
Total Liabilities and Fund Equity	<u>\$3,064,712</u>	<u>\$1,102,590</u>	<u>\$141,697</u>	<u>\$779,414</u>	<u>\$38,352</u>



**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 1999**

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
\$476,842	\$943,483	\$200,154	\$101,783	\$551,857	\$22,044	\$46,946
0	567,805	0	0	332,116	0	0
0	266,502	0	0	0	0	16,596
0	478	0	0	0	0	0
0	0	0	0	0	0	0
5,270	0	0	0	0	0	0
100,577	290	29,401	0	0	32,056	0
0	0	0	0	0	0	0
963	14,676	578	0	0	0	0
<b>\$583,652</b>	<b>\$1,793,234</b>	<b>\$230,133</b>	<b>\$101,783</b>	<b>\$883,973</b>	<b>\$54,100</b>	<b>\$63,542</b>
\$12,125	\$81,296	\$258	\$0	\$33,913	\$222	\$0
14,814	24,172	6,477	1,914	8,118	2,810	0
603	1,196	531	0	0	0	0
0	0	0	0	0	0	0
0	1,598	0	0	0	0	0
0	0	0	0	0	9,026	0
0	0	0	0	0	0	16,596
<b>27,542</b>	<b>108,262</b>	<b>7,266</b>	<b>1,914</b>	<b>42,031</b>	<b>12,058</b>	<b>16,596</b>
23,059	179,470	2,496	0	428,438	11,202	0
0	0	0	0	0	0	0
963	14,676	578	0	0	0	0
<b>532,088</b>	<b>1,490,826</b>	<b>219,793</b>	<b>99,869</b>	<b>413,504</b>	<b>30,840</b>	<b>46,946</b>
<b>556,110</b>	<b>1,684,972</b>	<b>222,867</b>	<b>99,869</b>	<b>841,942</b>	<b>42,042</b>	<b>46,946</b>
<b>\$583,652</b>	<b>\$1,793,234</b>	<b>\$230,133</b>	<b>\$101,783</b>	<b>\$883,973</b>	<b>\$54,100</b>	<b>\$63,542</b>

(Continued)



**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 1999**

	Community Based Corrections Act Grant Fund	MRDD Board Fund	Super Cleanup Fund	Emergency Management Agency Fund	Enforcement and Education Fund
<b>Assets:</b>					
Cash and Cash Equivalents	\$22,760	\$3,900,916	\$336,921	\$20,553	\$46,155
Investments	0	2,335,093	202,764	0	0
Receivables (net of allowances for doubtful accounts):					
Taxes	0	5,698,601	29,611	0	0
Accounts	0	6,456	0	0	963
Interest	0	684	0	0	0
Due from Other Funds	0	0	0	0	0
Intergovernmental Receivables	0	122,951	0	169	0
Inventory of Supplies at Cost	0	0	0	0	0
Prepaid Items	0	11,513	0	0	0
Total Assets	<u>\$22,760</u>	<u>\$12,076,214</u>	<u>\$569,296</u>	<u>\$20,722</u>	<u>\$47,118</u>
<b>Liabilities and Fund Equity:</b>					
<b>Liabilities:</b>					
Accounts Payable	\$0	\$90,028	\$15,714	\$0	\$3,747
Accrued Wages and Benefits	1,795	123,622	0	0	173
Due to Other Funds	319	300	22,593	0	0
Due to Component Unit	0	6,496	0	0	0
Intergovernmental Payables	0	519	0	0	0
Interfund Loan Payables	0	0	0	0	5,299
Deferred Revenue	0	5,698,601	0	0	0
Total Liabilities	<u>2,114</u>	<u>5,919,566</u>	<u>38,307</u>	<u>0</u>	<u>9,219</u>
<b>Fund Equity:</b>					
<b>Fund Balance:</b>					
Reserved for Encumbrances	1,626	375,777	3,656	772	18,515
Reserved for Supplies Inventory	0	0	0	0	0
Reserved for Prepaid Items	0	11,513	0	0	0
Unreserved	19,020	5,769,358	527,333	19,950	19,384
Total Fund Equity	<u>20,646</u>	<u>6,156,648</u>	<u>530,989</u>	<u>20,722</u>	<u>37,899</u>
Total Liabilities and Fund Equity	<u>\$22,760</u>	<u>\$12,076,214</u>	<u>\$569,296</u>	<u>\$20,722</u>	<u>\$47,118</u>



**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 1999**

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
\$683,082	\$462,236	\$858	\$13,048	\$7,630	\$161,229	\$333,722
411,090	0	0	0	0	0	200,840
0	0	0	0	0	0	0
454	0	0	0	0	0	10,669
0	0	0	0	0	0	0
22,505	0	0	0	0	0	51,710
237,377	0	0	0	0	112,300	6,649
44,904	0	0	0	0	0	0
0	0	0	0	0	0	0
<b>\$1,399,412</b>	<b>\$462,236</b>	<b>\$858</b>	<b>\$13,048</b>	<b>\$7,630</b>	<b>\$273,529</b>	<b>\$603,590</b>
\$32,009	\$22,192	\$0	\$0	\$0	\$112,849	\$130,532
44,944	3,304	1,115	0	0	0	22,768
4,131	116	90	0	0	0	202
0	0	0	0	0	0	0
461	400	0	0	0	0	12,037
0	1,143	0	0	0	0	0
0	0	0	0	0	0	0
<b>81,545</b>	<b>27,155</b>	<b>1,205</b>	<b>0</b>	<b>0</b>	<b>112,849</b>	<b>165,539</b>
180,851	19,107	959	0	0	180,182	170,948
44,904	0	0	0	0	0	0
0	0	0	0	0	0	0
1,092,112	415,974	(1,306)	13,048	7,630	(19,502)	267,103
<b>1,317,867</b>	<b>435,081</b>	<b>(347)</b>	<b>13,048</b>	<b>7,630</b>	<b>160,680</b>	<b>438,051</b>
<b>\$1,399,412</b>	<b>\$462,236</b>	<b>\$858</b>	<b>\$13,048</b>	<b>\$7,630</b>	<b>\$273,529</b>	<b>\$603,590</b>

(Continued)





**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 1999**

	Legal Research Fund	One-Stop Shop Fund	Drug Law Enforcement Fund	County Recorder Equipment Fund	Court Computerization Fund
<b>Assets:</b>					
Cash and Cash Equivalents	\$11,753	\$400,584	\$16,566	\$95,687	\$479,812
Investments	0	241,078	0	0	0
Receivables (net of allowances for doubtful accounts):					
Taxes	0	0	0	0	0
Accounts	625	31,376	133	420	30,615
Interest	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Intergovernmental Receivables	0	14,859	0	0	0
Inventory of Supplies at Cost	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	<u>\$12,378</u>	<u>\$687,897</u>	<u>\$16,699</u>	<u>\$96,107</u>	<u>\$510,427</u>
<b>Liabilities and Fund Equity:</b>					
<b>Liabilities:</b>					
Accounts Payable	\$2,684	\$465	\$265	\$0	\$24,768
Accrued Wages and Benefits	0	4,374	0	0	2,148
Due to Other Funds	0	0	0	0	279
Due to Component Unit	0	0	0	0	0
Intergovernmental Payables	0	82	0	0	0
Interfund Loan Payables	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Total Liabilities	<u>2,684</u>	<u>4,921</u>	<u>265</u>	<u>0</u>	<u>27,195</u>
<b>Fund Equity:</b>					
<b>Fund Balance:</b>					
Reserved for Encumbrances	3,882	1,237	15	0	59,447
Reserved for Supplies Inventory	0	0	0	0	0
Reserved for Prepaid Items	0	0	0	0	0
Unreserved	5,812	681,739	16,419	96,107	423,785
Total Fund Equity	<u>9,694</u>	<u>682,976</u>	<u>16,434</u>	<u>96,107</u>	<u>483,232</u>
Total Liabilities and Fund Equity	<u>\$12,378</u>	<u>\$687,897</u>	<u>\$16,699</u>	<u>\$96,107</u>	<u>\$510,427</u>



**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 1999**

D.A.R.E. Fund	Abuse and Neglect Prevention Fund	Dispute Resolution Fund	COPS More '96 Fund	Commissary Fund	Court Security Grant	Totals
\$231	\$1,055	\$122,677	\$7,552	\$6,479	\$72,215	\$12,094,864
0	0	0	0	0	0	5,715,190
0	0	0	0	0	0	6,598,656
0	0	10,713	0	3,592	0	130,037
0	0	0	0	0	0	3,565
0	0	0	0	0	0	308,555
0	0	0	0	0	0	780,367
0	0	0	0	0	0	216,222
0	0	0	0	0	0	34,161
<b>\$231</b>	<b>\$1,055</b>	<b>\$133,390</b>	<b>\$7,552</b>	<b>\$10,071</b>	<b>\$72,215</b>	<b>\$25,881,617</b>
\$0	\$462	\$0	\$0	\$3,368	\$0	\$963,933
0	401	2,984	0	0	0	368,942
0	0	0	0	0	0	192,682
0	0	0	0	0	0	6,496
0	0	0	0	281	0	17,554
0	0	0	0	0	0	15,468
0	0	0	0	0	0	6,302,543
0	863	2,984	0	3,649	0	7,867,618
0	0	0	0	1,646	9,526	2,055,121
0	0	0	0	0	0	216,222
0	0	0	0	0	0	34,161
231	192	130,406	7,552	4,776	62,689	15,708,495
231	192	130,406	7,552	6,422	72,215	18,013,999
<b>\$231</b>	<b>\$1,055</b>	<b>\$133,390</b>	<b>\$7,552</b>	<b>\$10,071</b>	<b>\$72,215</b>	<b>\$25,881,617</b>



**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Motor Vehicle and Gasoline Tax Fund	Child Support Enforcement Agency Fund	Dog and Kennel Fund	Public Assistance Fund	Shelter/ Domestic Violence Fund
<b>Revenues:</b>					
Taxes	\$570,544	\$0	\$0	\$0	\$0
Intergovernmental Revenues	4,071,139	1,050,994	0	3,133,363	115,857
Charges for Services	427,780	260,979	194,805	6,910	0
Licenses and Permits	0	0	0	0	0
Investment Earnings	29,346	0	0	0	0
Special Assessments	64,409	0	0	0	0
Fines and Forfeitures	85,555	0	16,812	0	0
All Other Revenues	5,376	29,849	220	83,238	490
Total Revenues	<u>5,254,149</u>	<u>1,341,822</u>	<u>211,837</u>	<u>3,223,511</u>	<u>116,347</u>
<b>Expenditures:</b>					
Public Safety	0	0	0	0	0
Health	0	0	198,356	0	0
Human Services	0	1,143,821	0	2,815,949	131,822
Conservation and Recreation	0	0	0	0	0
Public Works	5,523,977	0	0	0	0
General Government	0	0	0	0	0
Total Expenditures	<u>5,523,977</u>	<u>1,143,821</u>	<u>198,356</u>	<u>2,815,949</u>	<u>131,822</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(269,828)	198,001	13,481	407,562	(15,475)
<b>Other Financing Sources (Uses):</b>					
Proceeds from Sale of Fixed Assets	21,623	0	0	0	0
Operating Transfers In	0	0	0	0	0
Operating Transfers Out	0	0	0	(157,897)	0
Total Other Financing Sources (Uses)	<u>21,623</u>	<u>0</u>	<u>0</u>	<u>(157,897)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(248,205)	198,001	13,481	249,665	(15,475)
Fund Balance at Beginning of Year	2,376,590	768,843	115,830	356,371	32,667
Increase (Decrease) Inventory Reserve	27,108	0	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$2,155,493</u>	<u>\$966,844</u>	<u>\$129,311</u>	<u>\$606,036</u>	<u>\$17,192</u>



**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

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	\$1,702,947	\$0	\$0	\$0	\$0	\$31,977
406,798	0	291,935	0	0	126,057	3,603
560,824	172,475	49,814	90,891	696,085	0	0
0	0	0	0	26	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,304	29	2,417	2,626	0	0	0
<u>968,926</u>	<u>1,875,451</u>	<u>344,166</u>	<u>93,517</u>	<u>696,111</u>	<u>126,057</u>	<u>35,580</u>
189,898	2,184,623	0	0	0	0	0
0	0	0	0	0	0	0
683,791	0	0	0	0	0	0
0	0	0	0	0	0	33,444
0	0	0	0	0	0	0
0	0	325,380	97,294	497,915	120,357	0
<u>873,689</u>	<u>2,184,623</u>	<u>325,380</u>	<u>97,294</u>	<u>497,915</u>	<u>120,357</u>	<u>33,444</u>
95,237	(309,172)	18,786	(3,777)	198,196	5,700	2,136
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>95,237</u>	<u>(309,172)</u>	<u>18,786</u>	<u>(3,777)</u>	<u>198,196</u>	<u>5,700</u>	<u>2,136</u>
460,873	1,994,144	204,081	103,646	643,746	36,342	44,810
0	0	0	0	0	0	0
<u>\$556,110</u>	<u>\$1,684,972</u>	<u>\$222,867</u>	<u>\$99,869</u>	<u>\$841,942</u>	<u>\$42,042</u>	<u>\$46,946</u>

(Continued)



**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Community Based Corrections Act Grant Fund	MRDD Board Fund	Super Cleanup Fund	Emergency Management Agency Fund	Enforcement and Education Fund
<b>Revenues:</b>					
Taxes	\$0	\$5,551,913	\$173,256	\$0	\$0
Intergovernmental Revenues	86,097	2,253,061	0	13,576	26,270
Charges for Services	0	76,693	0	0	0
Licenses and Permits	0	0	0	0	0
Investment Earnings	0	(12,162)	0	0	0
Special Assessments	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	9,912
All Other Revenues	0	74,830	0	493	0
Total Revenues	<u>86,097</u>	<u>7,944,335</u>	<u>173,256</u>	<u>14,069</u>	<u>36,182</u>
<b>Expenditures:</b>					
Public Safety	0	0	0	7,346	7,660
Health	0	7,585,687	0	0	0
Human Services	0	0	0	0	0
Conservation and Recreation	0	0	0	0	0
Public Works	0	0	181,305	0	0
General Government	162,377	0	0	0	14,062
Total Expenditures	<u>162,377</u>	<u>7,585,687</u>	<u>181,305</u>	<u>7,346</u>	<u>21,722</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(76,280)	358,648	(8,049)	6,723	14,460
<b>Other Financing Sources (Uses):</b>					
Proceeds from Sale of Fixed Assets	0	0	0	0	0
Operating Transfers In	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(76,280)	358,648	(8,049)	6,723	14,460
Fund Balance at Beginning of Year	96,926	5,798,000	539,038	13,999	23,439
Increase (Decrease) Inventory Reserve	0	0	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$20,646</u>	<u>\$6,156,648</u>	<u>\$530,989</u>	<u>\$20,722</u>	<u>\$37,899</u>



**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

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
1,521,834	0	59,430	0	0	468,940	2,711,583
1,546,815	265,067	0	0	0	0	679,933
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
3,748	0	0	0	0	0	18,774
<u>3,072,397</u>	<u>265,067</u>	<u>59,430</u>	<u>0</u>	<u>0</u>	<u>468,940</u>	<u>3,410,290</u>
2,685,645	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	3,333,355
0	0	0	0	0	0	0
0	0	0	0	0	345,019	0
0	238,955	77,075	16	0	0	0
<u>2,685,645</u>	<u>238,955</u>	<u>77,075</u>	<u>16</u>	<u>0</u>	<u>345,019</u>	<u>3,333,355</u>
386,752	26,112	(17,645)	(16)	0	123,921	76,935
0	0	0	0	0	0	0
0	0	0	0	0	1,500	0
(130,000)	0	0	0	0	0	0
<u>(130,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>0</u>
256,752	26,112	(17,645)	(16)	0	125,421	76,935
1,091,465	408,969	17,298	13,064	7,630	35,259	361,116
(30,350)	0	0	0	0	0	0
<u>\$1,317,867</u>	<u>\$435,081</u>	<u>(\$347)</u>	<u>\$13,048</u>	<u>\$7,630</u>	<u>\$160,680</u>	<u>\$438,051</u>

(Continued)



**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Legal Research Fund	One-Stop Shop Fund	Drug Law Enforcement Fund	County Recorder Equipment Fund	Court Computerization Fund
<b>Revenues:</b>					
Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	0	0	0	0	0
Charges for Services	6,555	465,892	0	51,282	296,094
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	1,796	0	4,345	0	0
All Other Revenues	0	152	8,686	275	42
Total Revenues	8,351	466,044	13,031	51,557	296,136
<b>Expenditures:</b>					
Public Safety	0	0	10,931	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	3,748	325,723	0	13,667	236,002
Total Expenditures	3,748	325,723	10,931	13,667	236,002
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,603	140,321	2,100	37,890	60,134
<b>Other Financing Sources (Uses):</b>					
Proceeds from Sale of Fixed Assets	0	0	0	0	0
Operating Transfers In	0	0	0	0	0
Operating Transfers Out	0	(50,000)	0	0	0
Total Other Financing Sources (Uses)	0	(50,000)	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	4,603	90,321	2,100	37,890	60,134
Fund Balance at Beginning of Year	5,091	592,655	14,334	58,217	423,098
Increase (Decrease) Inventory Reserve	0	0	0	0	0
Fund Balance (Deficit) at End of Year	\$9,694	\$682,976	\$16,434	\$96,107	\$483,232



MIAMI COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1999

D.A.R.E. Fund	Abuse and Neglect Prevention Fund	Dispute Resolution Fund	COPS More '96 Fund	Commissary Fund	Court Security Grant	Totals
\$0	\$0	\$0	\$0	\$0	\$0	\$8,030,637
7,884	27,520	0	0	0	78,000	16,453,941
0	0	0	0	16,594	0	5,865,488
0	0	0	0	0	0	26
0	0	0	0	0	0	17,184
0	0	0	0	0	0	64,409
0	0	93,186	0	0	0	211,606
0	0	0	0	0	0	232,549
<u>7,884</u>	<u>27,520</u>	<u>93,186</u>	<u>0</u>	<u>16,594</u>	<u>78,000</u>	<u>30,875,840</u>
8,012	0	0	0	13,555	0	5,107,670
0	0	0	0	0	0	7,784,043
0	0	0	0	0	0	8,108,738
0	0	0	0	0	0	33,444
0	0	0	0	0	0	6,050,301
0	38,567	125,777	0	0	5,785	2,282,700
<u>8,012</u>	<u>38,567</u>	<u>125,777</u>	<u>0</u>	<u>13,555</u>	<u>5,785</u>	<u>29,366,896</u>
(128)	(11,047)	(32,591)	0	3,039	72,215	1,508,944
0	0	0	0	0	0	21,623
0	0	0	0	0	0	1,500
0	0	0	0	0	0	(337,897)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(314,774)</u>
(128)	(11,047)	(32,591)	0	3,039	72,215	1,194,170
359	11,239	162,997	7,552	3,383	0	16,823,071
0	0	0	0	0	0	(3,242)
<u>\$231</u>	<u>\$192</u>	<u>\$130,406</u>	<u>\$7,552</u>	<u>\$6,422</u>	<u>\$72,215</u>	<u>\$18,013,999</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, 1999**

**MOTOR VEHICLE AND GASOLINE TAX FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$557,043	\$570,544	\$13,501
Intergovernmental Revenues	3,866,720	4,073,483	206,763
Charges for Services	368,055	429,697	61,642
Investment Earnings	26,000	47,133	21,133
Special Assessments	67,341	64,409	(2,932)
Fines and Forfeitures	65,000	82,672	17,672
All Other Revenues	4,000	4,398	398
Total Revenues	4,954,159	5,272,336	318,177
<b>Expenditures:</b>			
<b>Public Works:</b>			
<b>Engineering:</b>			
Personal Services	630,354	505,288	125,066
Travel and Transportation	2,136	456	1,680
Contractual Services	385,257	285,661	99,596
Materials and Supplies	349,129	263,545	85,584
Other Expenditures	22,850	7,317	15,533
Capital Outlay	319,913	64,743	255,170
Total Engineering	1,709,639	1,127,010	582,629
<b>Roads:</b>			
Personal Services	1,765,772	1,732,699	33,073
Travel and Transportation	2,000	284	1,716
Contractual Services	1,390,880	1,311,203	79,677
Materials and Supplies	836,529	710,396	126,133
Other Expenditures	3,601	2,543	1,058
Capital Outlay	1,150,146	974,385	175,761
Total Roads	5,148,928	4,731,510	417,418
Total Expenditures	6,858,567	5,858,520	1,000,047
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,904,408)	(586,184)	1,318,224
<b>Other Financing Sources (Uses):</b>			
Proceeds from the Sale of Fixed Assets	0	21,623	21,623
Total Other Financing Sources (Uses)	0	21,623	21,623

(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, 1999**

**MOTOR VEHICLE AND GASOLINE TAX FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under)			
Expenditures and Other Financing Uses	(1,904,408)	(564,561)	1,339,847
Fund Balance at Beginning of Year	1,690,751	1,690,751	0
Prior Year Encumbrances	350,355	350,355	0
Fund Balance at End of Year	<u>\$136,698</u>	<u>\$1,476,545</u>	<u>\$1,339,847</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, 1999**

**CHILD SUPPORT ENFORCEMENT AGENCY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$950,000	\$1,050,994	\$100,994
Charges for Services	160,000	303,667	143,667
All Other Revenues	45,000	29,921	(15,079)
Total Revenues	<u>1,155,000</u>	<u>1,384,582</u>	<u>229,582</u>
<b>Expenditures:</b>			
Human Services:			
Child Support Enforcement:			
Personal Services	635,340	622,870	12,470
Travel and Transportation	1,440	929	511
Contractual Services	641,691	542,998	98,693
Materials and Supplies	7,152	2,777	4,375
Other Expenditures	4,059	2,723	1,336
Capital Outlay	1,027	916	111
Total Expenditures	<u>1,290,709</u>	<u>1,173,213</u>	<u>117,496</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(135,709)	211,369	347,078
Fund Balance at Beginning of Year	832,974	832,974	0
Prior Year Encumbrances	11,296	11,296	0
Fund Balance at End of Year	<u>\$708,561</u>	<u>\$1,055,639</u>	<u>\$347,078</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, 1999**

**DOG AND KENNEL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$183,970	\$191,497	\$7,527
Fines and Forfeitures	16,000	16,883	883
All Other Revenues	0	220	220
Total Revenues	199,970	208,600	8,630
<b>Expenditures:</b>			
<b>Health:</b>			
<b>Dog and Kennel:</b>			
Personal Services	177,591	156,538	21,053
Travel and Transportation	1,702	1,580	122
Contractual Services	34,055	28,282	5,773
Materials and Supplies	11,135	9,900	1,235
Other Expenditures	545	352	193
Total Expenditures	225,028	196,652	28,376
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(25,058)	11,948	37,006
Fund Balance at Beginning of Year	111,338	111,338	0
Prior Year Encumbrances	10,341	10,341	0
Fund Balance at End of Year	\$96,621	\$133,627	\$37,006



**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, 1999**

**PUBLIC ASSISTANCE FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$3,136,738	\$3,298,420	\$161,682
Charges for Services	9,000	6,910	(2,090)
All Other Revenues	115,078	83,238	(31,840)
Total Revenues	3,260,816	3,388,568	127,752
<b>Expenditures:</b>			
Human Services:			
Public Assistance:			
Personal Services	1,347,285	1,239,729	107,556
Travel and Transportation	6,170	3,394	2,776
Contractual Services	530,415	353,130	177,285
Materials and Supplies	59,892	39,259	20,633
Other Expenditures	800	160	640
Capital Outlay	86,843	85,561	1,282
Total Public Assistance	2,031,405	1,721,233	310,172
Public Social Services:			
Contractual Services	1,418,249	1,302,244	116,005
Total Public Social Services	1,418,249	1,302,244	116,005
Total Expenditures	3,449,654	3,023,477	426,177
Excess (Deficiency) of Revenues Over (Under) Expenditures	(188,838)	365,091	553,929
<b>Other Financing Sources (Uses):</b>			
Operating Transfers Out	(183,460)	(157,897)	25,563
Total Other Financing Sources (Uses)	(183,460)	(157,897)	25,563
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(372,298)	207,194	579,492
Fund Balance at Beginning of Year	74,743	74,743	0
Prior Year Encumbrances	198,148	198,148	0
Fund Balance at End of Year	(\$99,407)	\$480,085	\$579,492



**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, 1999**

**SHELTER/DOMESTIC VIOLENCE FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$129,520	\$124,850	(\$4,670)
All Other Revenues	0	490	490
Total Revenues	129,520	125,340	(4,180)
<b>Expenditures:</b>			
Human Services:			
Victim Witness Program:			
Personal Services	132,595	129,521	3,074
Contractual Services	2,915	1,665	1,250
Materials and Supplies	1,444	801	643
Other Expenditures	947	947	0
Capital Outlay	3,175	0	3,175
Total Expenditures	141,076	132,934	8,142
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(11,556)	(7,594)	3,962
Fund Balance at Beginning of Year	43,449	43,449	0
Prior Year Encumbrances	844	844	0
Fund Balance at End of Year	\$32,737	\$36,699	\$3,962



**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, 1999**

**YOUTH SERVICES SUBSIDY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$376,936	\$377,530	\$594
Charges for Services	540,375	533,206	(7,169)
All Other Revenues	1,100	1,304	204
Total Revenues	918,411	912,040	(6,371)
<b>Expenditures:</b>			
<b>Public Safety:</b>			
<b>Juvenile Court:</b>			
Personal Services	160,794	139,118	21,676
Travel and Transportation	4,952	1,823	3,129
Contractual Services	74,875	56,220	18,655
Materials and Supplies	515	425	90
Capital Outlay	12,167	11,983	184
Total Public Safety	253,303	209,569	43,734
<b>Human Services:</b>			
<b>Miami County Youth Center:</b>			
Personal Services	523,491	503,456	20,035
Travel and Transportation	675	17	658
Contractual Services	117,211	102,006	15,205
Materials and Supplies	85,819	75,216	10,603
Other Expenditures	2,900	1,968	932
Capital Outlay	9,000	8,793	207
Total Human Services	739,096	691,456	47,640
Total Expenditures	992,399	901,025	91,374
<b>Excess (Deficiency) of</b>			
Revenues Over (Under) Expenditures	(73,988)	11,015	85,003
Fund Balance at Beginning of Year	413,617	413,617	0
Prior Year Encumbrances	19,600	19,600	0
Fund Balance at End of Year	\$359,229	\$444,232	\$85,003



**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, 1999**

**E-911 EMERGENCY OPERATIONS FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$1,600,000	\$1,744,289	\$144,289
Charges for Services	121,928	175,147	53,219
All Other Revenues	0	29	29
Total Revenues	1,721,928	1,919,465	197,537
<b>Expenditures:</b>			
Public Safety:			
Communications Center:			
Personal Services	1,107,284	1,043,756	63,528
Travel and Transportation	9,223	4,108	5,115
Contractual Services	575,409	479,559	95,850
Materials and Supplies	29,689	10,001	19,688
Capital Outlay	964,770	903,717	61,053
Total Expenditures	2,686,375	2,441,141	245,234
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(964,447)	(521,676)	442,771
Fund Balance at Beginning of Year	1,647,661	1,647,661	0
Prior Year Encumbrances	124,275	124,275	0
Fund Balance at End of Year	\$807,489	\$1,250,260	\$442,771





**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

**PUBLIC DEFENDER FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$274,024	\$273,172	(\$852)
Charges for Services	46,229	49,814	3,585
All Other Revenues	0	2,417	2,417
Total Revenues	320,253	325,403	5,150
<b>Expenditures:</b>			
General Government:			
Indigent Guardianship:			
Contractual Services	14,672	7,054	7,618
Capital Outlay	16,500	13,602	2,898
Total Indigent Guardianship	31,172	20,656	10,516
Public Defender:			
Personal Services	300,972	296,239	4,733
Travel and Transportation	2,200	1,900	300
Contractual Services	10,860	3,792	7,068
Materials and Supplies	3,759	2,038	1,721
Other Expenditures	1,000	0	1,000
Capital Outlay	3,000	2,850	150
Total Public Defender	321,791	306,819	14,972
Total Expenditures	352,963	327,475	25,488
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(32,710)	(2,072)	30,638
Fund Balance at Beginning of Year	195,400	195,400	0
Prior Year Encumbrances	3,541	3,541	0
Fund Balance at End of Year	\$166,231	\$196,869	\$30,638



**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, 1999**

**DELINQUENT TAX COLLECTION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$59,300	\$90,891	\$31,591
All Other Revenues	0	2,626	2,626
Total Revenues	59,300	93,517	34,217
<b>Expenditures:</b>			
General Government:			
Treasurer:			
Personal Services	45,019	41,746	3,273
Total Treasurer	45,019	41,746	3,273
Prosecutor:			
Personal Services	58,227	53,578	4,649
Travel and Transportation	625	106	519
Contractual Services	8,616	1,841	6,775
Total Prosecutor	67,468	55,525	11,943
Total Expenditures	112,487	97,271	15,216
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(53,187)	(3,754)	49,433
Fund Balance at Beginning of Year	105,412	105,412	0
Prior Year Encumbrances	125	125	0
Fund Balance at End of Year	\$52,350	\$101,783	\$49,433



**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, 1999**

**REAL ESTATE APPRAISAL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$602,500	\$696,085	\$93,585
Licenses and Permits	0	26	26
Total Revenues	<u>602,500</u>	<u>696,111</u>	<u>93,611</u>
<b>Expenditures:</b>			
General Government:			
Auditor:			
Personal Services	447,251	354,163	93,088
Travel and Transportation	3,414	500	2,914
Contractual Services	789,948	705,287	84,661
Materials and Supplies	5,850	2,916	2,934
Other Expenditures	200	0	200
Capital Outlay	65,000	51,075	13,925
Total Expenditures	<u>1,311,663</u>	<u>1,113,941</u>	<u>197,722</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(709,163)	(417,830)	291,333
Fund Balance at Beginning of Year	533,140	533,140	0
Prior Year Encumbrances	306,312	306,312	0
Fund Balance at End of Year	<u>\$130,289</u>	<u>\$421,622</u>	<u>\$291,333</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, 1999**

**PRE-TRIAL SERVICES FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$126,058	\$94,001	(\$32,057)
Total Revenues	126,058	94,001	(32,057)
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	121,190	114,171	7,019
Contractual Services	8,568	6,346	2,222
Other Expenditures	10,987	10,987	0
Total Expenditures	140,745	131,504	9,241
<b>Excess (Deficiency) of</b>			
Revenues Over (Under) Expenditures	(14,687)	(37,503)	(22,816)
Fund Balance at Beginning of Year	44,423	44,423	0
Prior Year Encumbrances	3,700	3,700	0
Fund Balance at End of Year	\$33,436	\$10,620	(\$22,816)



**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, 1999**

**COUNTY CONSERVANCY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$31,777	\$31,977	\$200
Intergovernmental Revenues	3,638	3,603	(35)
Total Revenues	35,415	35,580	165
<b>Expenditures:</b>			
Conservation and Recreation:			
Auditor:			
Contractual Services	34,215	33,444	771
Total Expenditures	34,215	33,444	771
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	1,200	2,136	936
Fund Balance at Beginning of Year	44,810	44,810	0
Fund Balance at End of Year	\$46,010	\$46,946	\$936



**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, 1999**

**COMMUNITY BASED CORRECTIONS ACT GRANT FUND**

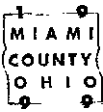
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$87,492	\$86,097	(\$1,395)
All Other Revenues	2,739	0	(2,739)
Total Revenues	90,231	86,097	(4,134)
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Personal Services	80,030	78,554	1,476
Travel and Transportation	450	26	424
Contractual Services	7,801	4,245	3,556
Materials and Supplies	4,025	1,712	2,313
Other Expenditures	79,155	79,155	0
Total Expenditures	171,461	163,692	7,769
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(81,230)	(77,595)	3,635
Fund Balance at Beginning of Year	95,380	95,380	0
Prior Year Encumbrances	3,030	3,030	0
Fund Balance at End of Year	\$17,180	\$20,815	\$3,635



**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, 1999**

**MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES BOARD FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$5,499,306	\$5,551,913	\$52,607
Intergovernmental Revenues	1,808,333	2,385,900	577,567
Charges for Services	79,800	79,836	36
Investment Earnings	15,000	20,826	5,826
All Other Revenues	6,205	69,538	63,333
Total Revenues	<u>7,408,644</u>	<u>8,108,013</u>	<u>699,369</u>
<b>Expenditures:</b>			
Health:			
Riverside School:			
Personal Services	5,428,398	5,280,474	147,924
Travel and Transportation	119,139	85,769	33,370
Contractual Services	2,389,382	1,934,819	454,563
Materials and Supplies	392,614	231,868	160,746
Other Expenditures	3,560	945	2,615
Capital Outlay	520,826	458,636	62,190
Total Riverside School	<u>8,853,919</u>	<u>7,992,511</u>	<u>861,408</u>
Gifts and Donations:			
Contractual Services	25,775	9,025	16,750
Materials and Supplies	24,615	11,669	12,946
Total Gifts and Donations	<u>50,390</u>	<u>20,694</u>	<u>29,696</u>
Total Expenditures	<u>8,904,309</u>	<u>8,013,205</u>	<u>891,104</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(1,495,665)	94,808	1,590,473
Fund Balance at Beginning of Year	4,964,715	4,964,715	0
Prior Year Encumbrances	721,488	721,488	0
Fund Balance at End of Year	<u>\$4,190,538</u>	<u>\$5,781,011</u>	<u>\$1,590,473</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, 1999**

**SUPER CLEANUP FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$150,000	\$174,429	\$24,429
Total Revenues	150,000	174,429	24,429
<b>Expenditures:</b>			
Public Works:			
Transfer Station:			
Contractual Services	209,041	179,750	29,291
Materials and Supplies	3,854	0	3,854
Capital Outlay	16,359	16,275	84
Total Expenditures	229,254	196,025	33,229
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(79,254)	(21,596)	57,658
Fund Balance at Beginning of Year	498,965	498,965	0
Prior Year Encumbrances	20,353	20,353	0
Fund Balance at End of Year	\$440,064	\$497,722	\$57,658





**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, 1999**

**EMERGENCY MANAGEMENT AGENCY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$13,407	\$14,382	\$975
All Other Revenues	0	493	493
Total Revenues	13,407	14,875	1,468
<b>Expenditures:</b>			
Public Safety:			
Emergency Management:			
Contractual Services	3,854	2,206	1,648
Materials and Supplies	6,203	5,912	291
Capital Outlay	3,350	383	2,967
Total Expenditures	13,407	8,501	4,906
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	6,374	6,374
Fund Balance at Beginning of Year	13,024	13,024	0
Prior Year Encumbrances	383	383	0
Fund Balance at End of Year	\$13,407	\$19,781	\$6,374



**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, 1999**

**ENFORCEMENT AND EDUCATION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$28,152	\$26,270	(\$1,882)
Fines and Forfeitures	9,300	9,884	584
All Other Revenues	260	0	(260)
Total Revenues	37,712	36,154	(1,558)
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Personal Services	12,566	3,740	8,826
Materials and Supplies	1,839	0	1,839
Capital Outlay	11,802	11,802	0
Total Public Safety	26,207	15,542	10,665
General Government:			
Municipal Court:			
Contractual Services	24,782	24,522	260
Total General Government	24,782	24,522	260
Total Expenditures	50,989	40,064	10,925
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(13,277)	(3,910)	9,367
Fund Balance at Beginning of Year	20,181	20,181	0
Prior Year Encumbrances	7,622	7,622	0
Fund Balance at End of Year	\$14,526	\$23,893	\$9,367



**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, 1999**

**JUVENILE DETENTION / REHABILITATION CENTER FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$1,739,105	\$1,521,219	(\$217,886)
Charges for Services	1,588,032	1,479,173	(108,859)
All Other Revenues	3,730	3,822	92
Total Revenues	3,330,867	3,004,214	(326,653)
<b>Expenditures:</b>			
<b>Public Safety:</b>			
<b>Juvenile Court:</b>			
Personal Services	1,921,447	1,763,200	158,247
Travel and Transportation	9,503	5,465	4,038
Contractual Services	529,270	437,999	91,271
Materials and Supplies	299,497	248,630	50,867
Other Expenditures	7,870	4,711	3,159
Capital Outlay	32,990	32,958	32
Total Juvenile Court	2,800,577	2,492,963	307,614
<b>West Central Rehabilitation:</b>			
Personal Services	425,504	274,411	151,093
Travel and Transportation	14,780	13,361	1,419
Contractual Services	80,187	56,200	23,987
Materials and Supplies	60,459	46,721	13,738
Other Expenditures	10,000	9,148	852
Capital Outlay	12,717	0	12,717
Total West Central Rehabilitation	603,647	399,841	203,806
Total Expenditures	3,404,224	2,892,804	511,420
Excess (Deficiency) of Revenues Over (Under) Expenditures	(73,357)	111,410	184,767
<b>Other Financing Sources (Uses):</b>			
Operating Transfers Out	(130,000)	(130,000)	0
Total Other Financing Sources (Uses)	(130,000)	(130,000)	0

(Continued)



**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

**JUVENILE DETENTION / REHABILITATION CENTER FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under)			
Expenditures and Other Financing Uses	(203,357)	(18,590)	184,767
Fund Balance at Beginning of Year	720,292	720,292	0
Prior Year Encumbrances	176,214	176,214	0
Fund Balance at End of Year	<u>\$693,149</u>	<u>\$877,916</u>	<u>\$184,767</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, 1999**

**COUNTY PROBATION SERVICES FUND**

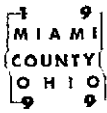
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$250,000	\$265,067	\$15,067
Total Revenues	250,000	265,067	15,067
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	133,619	91,818	41,801
Contractual Services	150,070	147,163	2,907
Materials and Supplies	7,990	2,555	5,435
Other Expenditures	7,564	7,564	0
Capital Outlay	8,800	8,384	416
Total Expenditures	308,043	257,484	50,559
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(58,043)	7,583	65,626
Fund Balance at Beginning of Year	401,923	401,923	0
Prior Year Encumbrances	10,915	10,915	0
Fund Balance at End of Year	\$354,795	\$420,421	\$65,626



**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, 1999**

**RECYCLE GRANT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$70,250	\$59,430	(\$10,820)
Total Revenues	70,250	59,430	(10,820)
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	59,923	56,491	3,432
Contractual Services	5,735	4,576	1,159
Materials and Supplies	8,560	6,438	2,122
Other Expenditures	10,869	10,869	0
Total Expenditures	85,087	78,374	6,713
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(14,837)	(18,944)	(4,107)
Fund Balance at Beginning of Year	15,519	15,519	0
Prior Year Encumbrances	3,234	3,234	0
Fund Deficit at End of Year	\$3,916	(\$191)	(\$4,107)



**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, 1999**

**DAY REPORTING PROGRAM FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Total Revenues	\$0	\$0	\$0
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	16	16	0
Total Expenditures	16	16	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(16)	(16)	0
Fund Balance at Beginning of Year	13,064	13,064	0
Fund Balance at End of Year	<u>\$13,048</u>	<u>\$13,048</u>	<u>\$0</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, 1999**

**URBAN MASS TRANSPORTATION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	7,630	7,630	0
Fund Balance at End of Year	\$7,630	\$7,630	\$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, 1999**

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$663,648	\$364,840	(\$298,808)
All Other Revenues	255	0	(255)
Total Revenues	663,903	364,840	(299,063)
<b>Expenditures:</b>			
<b>Public Works:</b>			
<b>Commissioners:</b>			
Contractual Services	36,600	17,428	19,172
Total Commissioners	36,600	17,428	19,172
<b>Community Development:</b>			
Travel and Transportation	2,000	1,646	354
Contractual Services	549,771	444,440	105,331
Materials and Supplies	1,089	1,089	0
Capital Outlay	60,688	60,688	0
Total Community Development	613,548	507,863	105,685
Total Expenditures	650,148	525,291	124,857
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,755	(160,451)	(174,206)
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	1,500	1,500	0
Total Other Financing Sources (Uses)	1,500	1,500	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	15,255	(158,951)	(174,206)
Fund Deficit at Beginning of Year	(67,771)	(67,771)	0
Prior Year Encumbrances	97,665	97,665	0
Fund Deficit at End of Year	\$45,149	(\$129,057)	(\$174,206)



**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, 1999**

**CHILDREN'S SERVICES BOARD FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$2,771,324	\$2,776,366	\$5,042
Charges for Services	523,700	671,923	148,223
All Other Revenues	81,195	17,000	(64,195)
Total Revenues	3,376,219	3,465,289	89,070
<b>Expenditures:</b>			
Human Services:			
Children's Services:			
Personal Services	1,033,467	1,023,737	9,730
Travel and Transportation	29,707	28,287	1,420
Contractual Services	2,704,798	2,607,948	96,850
Materials and Supplies	54,684	52,556	2,128
Other Expenditures	9,052	9,052	0
Capital Outlay	3,792	3,792	0
Total Children's Services	3,835,500	3,725,372	110,128
Children's Home Farm:			
Contractual Services	13,572	13,121	451
Materials and Supplies	6,792	3,785	3,007
Capital Outlay	12,191	12,051	140
Total Children's Home Farm	32,555	28,957	3,598
Total Expenditures	3,868,055	3,754,329	113,726
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(491,836)	(289,040)	202,796
Fund Balance at Beginning of Year	180,510	180,510	0
Prior Year Encumbrances	333,714	333,714	0
Fund Balance at End of Year	\$22,388	\$225,184	\$202,796



**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, 1999**

**LEGAL RESEARCH FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$4,500	\$6,630	\$2,130
Fines and Forfeitures	1,800	1,799	(1)
Total Revenues	6,300	8,429	2,129
<b>Expenditures:</b>			
<b>General Government:</b>			
<b>Common Pleas Court:</b>			
Contractual Services	2,600	2,600	0
Total Common Pleas Court	2,600	2,600	0
<b>Juvenile Court:</b>			
Materials and Supplies	400	0	400
Capital Outlay	5,480	4,880	600
Total Juvenile Court	5,880	4,880	1,000
Total Expenditures	8,480	7,480	1,000
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(2,180)	949	3,129
Fund Balance at Beginning of Year	4,388	4,388	0
Fund Balance at End of Year	\$2,208	\$5,337	\$3,129



**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, 1999**

**ONE-STOP SHOP FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$427,000	\$461,506	\$34,506
All Other Revenues	800	152	(648)
Total Revenues	427,800	461,658	33,858
<b>Expenditures:</b>			
General Government:			
Commissioners:			
Contractual Services	93,386	91,655	1,731
Total Commissioners	93,386	91,655	1,731
Clerk of Courts:			
Personal Services	200,303	192,292	8,011
Travel and Transportation	1,521	147	1,374
Contractual Services	48,700	31,137	17,563
Materials and Supplies	20,057	11,459	8,598
Capital Outlay	4,000	0	4,000
Total Clerk of Courts	274,581	235,035	39,546
Total Expenditures	367,967	326,690	41,277
Excess (Deficiency) of Revenues Over (Under) Expenditures	59,833	134,968	75,135
<b>Other Financing Sources (Uses):</b>			
Operating Transfers Out	(50,000)	(50,000)	0
Total Other Financing Sources (Uses)	(50,000)	(50,000)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	9,833	84,968	75,135
Fund Balance at Beginning of Year	555,379	555,379	0
Prior Year Encumbrances	78	78	0
Fund Balance at End of Year	\$565,290	\$640,425	\$75,135



**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, 1999**

**DRUG LAW ENFORCEMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$0	\$4,212	\$4,212
All Other Revenues	0	8,686	8,686
Total Revenues	0	12,898	12,898
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	1,800	1,791	9
Capital Outlay	9,487	9,155	332
Total Expenditures	11,287	10,946	341
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,287)	1,952	13,239
Fund Balance at Beginning of Year	14,334	14,334	0
Fund Balance at End of Year	\$3,047	\$16,286	\$13,239



**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, 1999**

**COUNTY RECORDER EQUIPMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$45,000	\$50,862	\$5,862
All Other Revenues	0	275	275
Total Revenues	45,000	51,137	6,137
<b>Expenditures:</b>			
General Government:			
Recorder:			
Contractual Services	26,700	5,700	21,000
Materials and Supplies	7,000	511	6,489
Capital Outlay	29,000	7,456	21,544
Total Expenditures	62,700	13,667	49,033
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(17,700)	37,470	55,170
Fund Balance at Beginning of Year	52,517	52,517	0
Prior Year Encumbrances	5,700	5,700	0
Fund Balance at End of Year	\$40,517	\$95,687	\$55,170



**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, 1999**

**COURT COMPUTERIZATION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$260,000	\$289,032	\$29,032
All Other Revenues	0	42	42
Total Revenues	260,000	289,074	29,074
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	84,072	79,576	4,496
Contractual Services	48,069	41,720	6,349
Materials and Supplies	26,279	20,025	6,254
Capital Outlay	133,259	125,644	7,615
Total Municipal Court	291,679	266,965	24,714
Common Pleas Court:			
Contractual Services	500	500	0
Capital Outlay	2,459	2,459	0
Total Common Pleas Court	2,959	2,959	0
Probate Court:			
Contractual Services	5,393	4,501	892
Materials and Supplies	5,190	2,613	2,577
Capital Outlay	9,363	9,363	0
Total Probate Court	19,946	16,477	3,469
Juvenile Court:			
Personal Services	4,880	4,742	138
Travel and Transportation	1,000	0	1,000
Contractual Services	4,900	4,847	53
Materials and Supplies	1,437	100	1,337
Capital Outlay	10,000	7,833	2,167
Total Juvenile Court	22,217	17,522	4,695
Total Expenditures	336,801	303,923	32,878
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(76,801)	(14,849)	61,952
Fund Balance at Beginning of Year	392,424	392,424	0
Prior Year Encumbrances	18,035	18,035	0
Fund Balance at End of Year	\$333,658	\$395,610	\$61,952



**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, 1999**

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental Revenues	\$17,884	\$7,884	(\$10,000)
Total Revenues	17,884	7,884	(10,000)
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Personal Services	17,884	8,012	9,872
Total Expenditures	17,884	8,012	9,872
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	(128)	(128)
Fund Balance at Beginning of Year	359	359	0
Fund Balance at End of Year	\$359	\$231	(\$128)





**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, 1999**

**ABUSE AND NEGLECT PREVENTION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$27,520	\$27,520	\$0
All Other Revenues	3,301	0	(3,301)
Total Revenues	30,821	27,520	(3,301)
<b>Expenditures:</b>			
General Government:			
Juvenile Court:			
Personal Services	17,553	16,803	750
Travel and Transportation	282	123	159
Contractual Services	19,974	16,832	3,142
Other Expenditures	4,843	4,843	0
Total Expenditures	42,652	38,601	4,051
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(11,831)	(11,081)	750
Fund Balance at Beginning of Year	4,646	4,646	0
Prior Year Encumbrances	7,185	7,185	0
Fund Balance at End of Year	\$0	\$750	\$750



**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, 1999**

**DISPUTE RESOLUTION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$93,000	\$90,059	(\$2,941)
Total Revenues	93,000	90,059	(2,941)
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	126,737	122,793	3,944
Total Expenditures	126,737	122,793	3,944
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(33,737)	(32,734)	1,003
Fund Balance at Beginning of Year	155,411	155,411	0
Fund Balance at End of Year	\$121,674	\$122,677	\$1,003



**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, 1999**

**COPS MORE '96 FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	7,552	7,552	0
Fund Balance at End of Year	<u>\$7,552</u>	<u>\$7,552</u>	<u>\$0</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, 1999**

**COMMISSARY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$15,600	\$13,002	(\$2,598)
Total Revenues	15,600	13,002	(2,598)
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Contractual Services	5,556	5,076	480
Materials and Supplies	9,400	9,200	200
Other Expenditures	644	644	0
Total Expenditures	15,600	14,920	680
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(1,918)	(1,918)
Fund Balance at Beginning of Year	3,383	3,383	0
Fund Balance at End of Year	\$3,383	\$1,465	(\$1,918)



**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, 1999**

**COURT SECURITY GRANT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$72,000	\$78,000	\$6,000
Total Revenues	72,000	78,000	6,000
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Contractual Services	13,689	0	13,689
Capital Outlay	15,311	15,311	0
Total Expenditures	29,000	15,311	13,689
Excess (Deficiency) of Revenues Over (Under) Expenditures	43,000	62,689	19,689
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$43,000	\$62,689	\$19,689



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***DEBT SERVICE FUNDS***

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

**General Obligation Debt Fund**

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

**Special Assessment Debt Fund**

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



**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**DEBT SERVICE FUNDS**  
**DECEMBER 31, 1999**

	General Obligation Debt Fund	Special Assessment Debt Fund	Totals
<b>Assets:</b>			
Cash and Cash Equivalents	\$153,007	\$2,729	\$155,736
Total Assets	<u>\$153,007</u>	<u>\$2,729</u>	<u>\$155,736</u>
<b>Liabilities and Fund Equity:</b>			
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Fund Equity:</b>			
<b>Fund Balance:</b>			
Reserved for Debt Service	153,007	2,729	155,736
Total Fund Equity	<u>153,007</u>	<u>2,729</u>	<u>155,736</u>
Total Liabilities and Fund Equity	<u>\$153,007</u>	<u>\$2,729</u>	<u>\$155,736</u>



**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**DEBT SERVICES FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	General Obligation Debt Fund	Special Assessment Debt Fund	Totals
<b>Revenues:</b>			
Total Revenues	\$0	\$0	\$0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	265,000	0	265,000
Interest and Fiscal Charges	140,379	0	140,379
Total Expenditures	405,379	0	405,379
Excess (Deficiency) of Revenues Over (Under) Expenditures	(405,379)	0	(405,379)
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	478,914	0	478,914
Total Other Financing Sources	478,914	0	478,914
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	73,535	0	73,535
Fund Balance at Beginning of Year	79,472	2,729	82,201
Fund Balance at End of Year	<u>\$153,007</u>	<u>\$2,729</u>	<u>\$155,736</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, 1999**

**GENERAL OBLIGATION DEBT FUND**

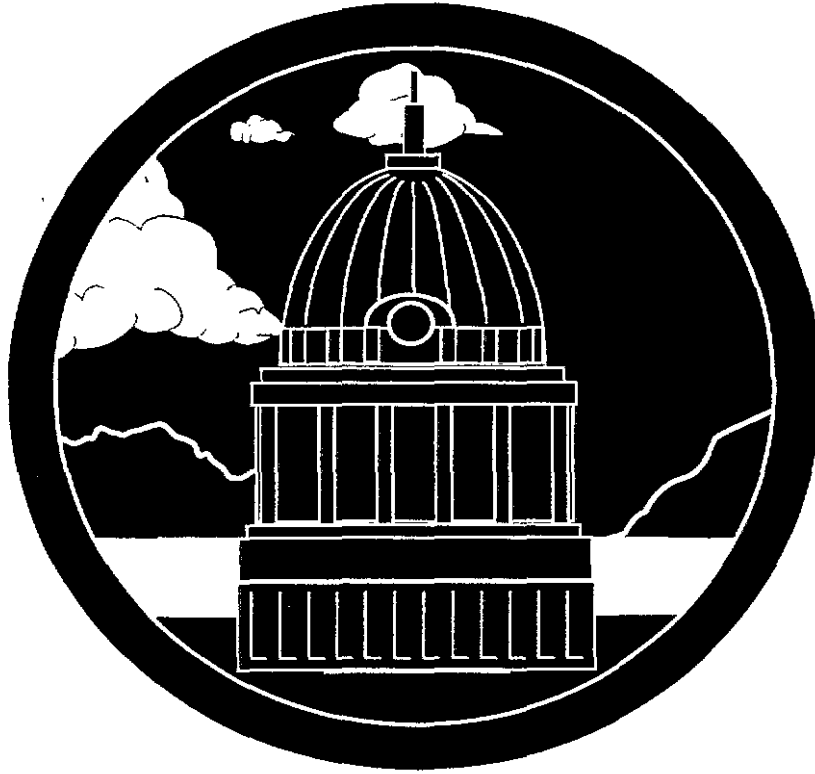
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Total Revenues	\$0	\$0	\$0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	265,000	265,000	0
Interest and Fiscal Charges	140,379	140,379	0
Total Expenditures	405,379	405,379	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(405,379)	(405,379)	0
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	417,173	478,914	61,741
Total Other Financing Sources (Uses)	417,173	478,914	61,741
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	11,794	73,535	61,741
Fund Balance at Beginning of Year	79,472	79,472	0
Fund Balance at End of Year	\$91,266	\$153,007	\$61,741



**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, 1999**

**SPECIAL ASSESSMENT DEBT FUND**

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





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## *CAPITAL PROJECTS FUNDS*

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

**State Issue II Fund**

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

**Sewer System Improvement Fund**

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

**Permanent Improvement Fund**

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

**Health Care Capital Improvement Fund**

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

**Emergency 911 Facility Construction Fund**

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

**Ditch Construction Fund**

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



**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS FUNDS**  
**DECEMBER 31, 1999**

	Sewer System Improvement Fund	Permanent Improvement Fund	Health Care Capital Improvement Fund
<b>Assets:</b>			
Cash and Cash Equivalents	\$5,394	\$1,998,049	\$3,195,162
Investments	0	1,202,459	0
Receivables (net of allowances for doubtful accounts):			
Taxes	0	118,445	0
Interest	0	0	14,520
Total Assets	\$5,394	\$3,318,953	\$3,209,682
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
Accounts Payable	\$0	\$553,573	\$0
Accrued Interest Payable	0	82,100	0
General Obligation Notes Payable	0	5,450,000	0
Total Liabilities	0	6,085,673	0
<b>Fund Equity:</b>			
<b>Fund Balance:</b>			
Reserved for Encumbrances	0	2,008,706	0
Unreserved	5,394	(4,775,426)	3,209,682
Total Fund Equity	5,394	(2,766,720)	3,209,682
Total Liabilities and Fund Equity	\$5,394	\$3,318,953	\$3,209,682



E-911 Facility Construction Fund	Ditch Construction Fund	Totals
\$24,822	\$2,997	\$5,226,424
0	0	1,202,459
0	0	118,445
0	0	14,520
<u>\$24,822</u>	<u>\$2,997</u>	<u>\$6,561,848</u>
\$0	\$284	\$553,857
0	0	82,100
0	0	5,450,000
<u>0</u>	<u>284</u>	<u>6,085,957</u>
0	0	2,008,706
24,822	2,713	(1,532,815)
<u>24,822</u>	<u>2,713</u>	<u>475,891</u>
<u>\$24,822</u>	<u>\$2,997</u>	<u>\$6,561,848</u>



**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	State Issue II Fund	Sewer System Improvement Fund	Permanent Improvement Fund	Health Care Capital Improvement Fund
<b>Revenues:</b>				
Taxes	\$0	\$0	\$693,023	\$0
Intergovernmental Revenues	743,717	0	5,326,522	0
Charges for Services	0	0	11,945	0
Investment Earnings	0	0	0	155,393
Special Assessments	0	0	0	0
All Other Revenues	0	0	11,157	0
Total Revenues	743,717	0	6,042,647	155,393
<b>Expenditures:</b>				
Capital Outlay	743,717	0	5,216,726	0
<b>Debt Service:</b>				
Interest and Fiscal Charges	0	0	352,530	0
Total Expenditures	743,717	0	5,569,256	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	473,391	155,393
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	0	0	458,144	0
Operating Transfers Out	0	0	0	(233,714)
Total Other Financing Sources (Uses)	0	0	458,144	(233,714)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	931,535	(78,321)
Fund Balance (Deficit) at Beginning of Year	0	5,394	(3,698,255)	3,288,003
Fund Balance (Deficit) at End of Year	\$0	\$5,394	(\$2,766,720)	\$3,209,682



E-911 Facility Construction Fund	Ditch Construction Fund	Totals
\$0	\$0	\$693,023
0	0	6,070,239
0	0	11,945
0	0	155,393
0	2,114	2,114
0	0	11,157
0	2,114	6,943,871
0	5,504	5,965,947
0	0	352,530
0	5,504	6,318,477
0	(3,390)	625,394
0	0	458,144
0	0	(233,714)
0	0	224,430
0	(3,390)	849,824
24,822	6,103	(373,933)
<u>\$24,822</u>	<u>\$2,713</u>	<u>\$475,891</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, 1999**

**STATE ISSUE II FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$756,720	\$743,717	(\$13,003)
Total Revenues	756,720	743,717	(13,003)
<b>Expenditures:</b>			
Capital Outlay:			
Auditor:			
Capital Outlay	756,720	743,717	13,003
Total Expenditures	756,720	743,717	13,003
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	\$0	\$0	\$0



**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, 1999**

**SEWER SYSTEM IMPROVEMENT FUND**

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



**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

**PERMANENT IMPROVEMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$640,000	\$697,716	\$57,716
Intergovernmental Revenues	175,000	5,326,522	5,151,522
Charges for Services	0	11,945	11,945
All Other Revenue	148,066	11,157	(136,909)
Total Revenues	963,066	6,047,340	5,084,274
<u>Expenditures:</u>			
Capital Outlay:			
Commissioners:			
Capital Outlay	8,645,577	8,323,850	321,727
Debt Service:			
Principal Retirement	11,700,000	11,700,000	0
Interest and Fiscal Charges	452,606	452,606	0
Total Expenditures	20,798,183	20,476,456	321,727
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,835,117)	(14,429,116)	5,406,001
<u>Other Financing Sources (Uses):</u>			
Proceeds from General Obligation Notes	11,700,000	6,250,000	(5,450,000)
Operating Transfers In	36,763	458,144	421,381
Total Other Financing Sources (Uses)	11,736,763	6,708,144	(5,028,619)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(8,098,354)	(7,720,972)	377,382
Fund Balance at Beginning of Year	4,656,031	4,656,031	0
Prior Year Encumbrances	3,703,170	3,703,170	0
Fund Balance at End of Year	\$260,847	\$638,229	\$377,382



**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, 1999**

**HEALTH CARE CAPITAL IMPROVEMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	\$150,000	\$154,359	\$4,359
Total Revenues	150,000	154,359	4,359
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	150,000	154,359	4,359
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(233,714)	(233,714)	0
Total Other Financing Sources (Uses)	(233,714)	(233,714)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(83,714)	(79,355)	4,359
Fund Balance at Beginning of Year	3,274,517	3,274,517	0
Fund Balance at End of Year	\$3,190,803	\$3,195,162	\$4,359



*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, 1999*

**EMERGENCY 911 FACILITY CONSTRUCTION FUND**

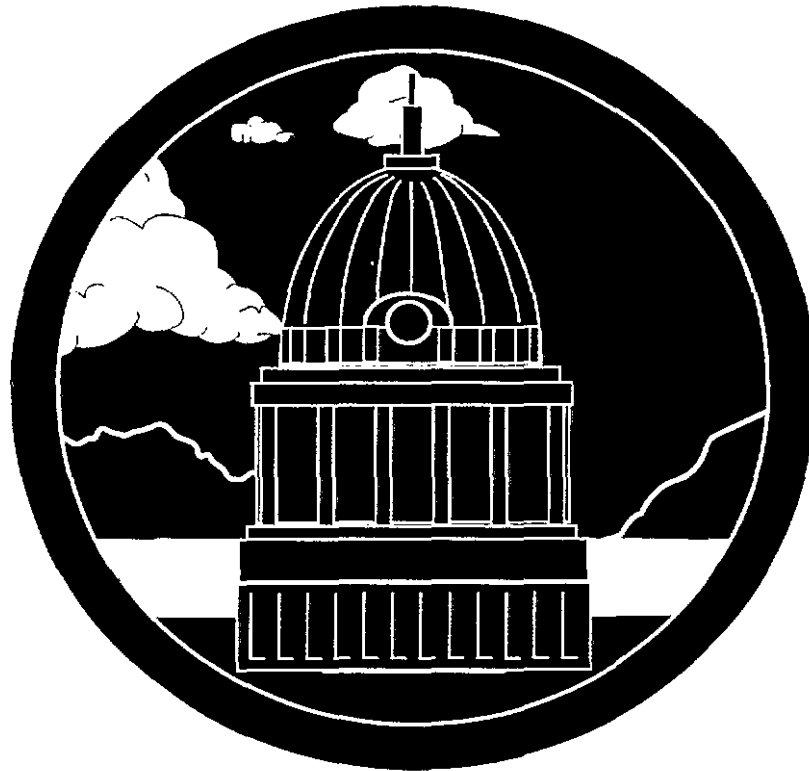
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	24,822	24,822	0
Fund Balance at End of Year	<u>\$24,822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



**MIAMI COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

**DITCH CONSTRUCTION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$2,511	\$2,114	(\$397)
Total Revenues	2,511	2,114	(397)
<u>Expenditures:</u>			
Capital Outlay:			
Engineer:			
Capital Outlay	8,614	5,220	3,394
Total Expenditures	8,614	5,220	3,394
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(6,103)	(3,106)	2,997
Fund Balance at Beginning of Year	6,103	6,103	0
Fund Balance at End of Year	\$0	\$2,997	\$2,997





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## *ENTERPRISE FUNDS*

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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, 1999**

	Water Fund	Sewer Fund	Transfer Station Fund	Totals
<b>Assets:</b>				
Cash and Cash Equivalents	\$352,528	\$331,600	\$800,310	\$1,484,438
Investments	0	199,563	0	199,563
Receivables (net of allowances for doubtful accounts):				
Accounts	56,243	94,293	354,592	505,128
Interest	0	0	3,903	3,903
Due from Other Funds	24,850	2,198	401	27,449
Prepaid Items	0	453	0	453
Deferred Loss on Early Retirement of Debt	43,306	152,275	111,813	307,394
Property, Plant and Equipment	3,443,421	7,016,585	3,990,817	14,450,823
Less Accumulated Depreciation	(1,143,028)	(1,795,960)	(463,322)	(3,402,310)
Net Fixed Assets	2,300,393	5,220,625	3,527,495	11,048,513
Construction in Progress	13,670	0	8,227	21,897
Total Assets	<u>\$2,790,990</u>	<u>\$6,001,007</u>	<u>\$4,806,741</u>	<u>\$13,598,738</u>
<b>Liabilities and Fund Equity:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$8,507	\$7,132	\$252,065	\$267,704
Accrued Wages and Benefits	5,259	4,500	11,918	21,677
Due to Other Funds	578	59	621	1,258
Intergovernmental Payables	12,112	31,832	2,615	46,559
Accrued Interest Payable	2,757	10,486	7,682	20,925
General Obligation Notes Payable	0	410,000	0	410,000
Compensated Absences Payable	26,417	24,237	51,394	102,048
General Obligation Bonds Payable	683,621	2,411,379	2,020,000	5,115,000
Ohio Public Works				
Commission Loan Payable	0	294,000	0	294,000
Total Liabilities	<u>739,251</u>	<u>3,193,625</u>	<u>2,346,295</u>	<u>6,279,171</u>
<b>Fund Equity:</b>				
Contributed Capital	1,926,775	2,380,304	2,005	4,309,084
Retained Earnings	124,964	427,078	2,458,441	3,010,483
Total Fund Equity	<u>2,051,739</u>	<u>2,807,382</u>	<u>2,460,446</u>	<u>7,319,567</u>
Total Liabilities and Fund Equity	<u>\$2,790,990</u>	<u>\$6,001,007</u>	<u>\$4,806,741</u>	<u>\$13,598,738</u>



MIAMI COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
ENTERPRISE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1999

	Water Fund	Sewer Fund	Transfer Station Fund	Totals
<u>Operating Revenues:</u>				
Charges for Services	\$699,467	\$1,003,937	\$4,329,546	\$6,032,950
Other Operating Revenues	40,504	2,672	19,143	62,319
Total Operating Revenues	739,971	1,006,609	4,348,689	6,095,269
<u>Operating Expenses:</u>				
Personal Services	228,925	202,421	478,383	909,729
Materials and Supplies	247,369	40,140	41,705	329,214
Contractual Services	87,562	613,027	3,810,999	4,511,588
Utilities	3,080	10,200	35,853	49,133
Depreciation	101,854	162,664	121,841	386,359
Total Operating Expenses	668,790	1,028,452	4,488,781	6,186,023
Operating Income (Loss)	71,181	(21,843)	(140,092)	(90,754)
<u>Non-Operating Revenues (Expenses):</u>				
Intergovernmental Revenue	0	0	150,000	150,000
Investment Earnings	0	0	46,147	46,147
Interest and Fiscal Charges	(36,515)	(129,534)	(103,398)	(269,447)
Loss on Disposal of Fixed Assets	0	0	(14,583)	(14,583)
Total Non-Operating Revenues (Expenses)	(36,515)	(129,534)	78,166	(87,883)
Net Income (Loss)	34,666	(151,377)	(61,926)	(178,637)
Retained Earnings at Beginning of Year	90,298	578,455	2,520,367	3,189,120
Retained Earnings at End of Year	\$124,964	\$427,078	\$2,458,441	\$3,010,483



**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Water Fund	Sewer Fund	Transfer Station Fund	Totals
<b><u>Cash Flows from Operating Activities:</u></b>				
Cash Received from Customers	\$664,715	\$1,001,436	\$4,296,029	\$5,962,180
Cash Payments for Goods and Services	(327,527)	(640,650)	(3,891,257)	(4,859,434)
Cash Payments to Employees	(225,234)	(199,769)	(467,328)	(892,331)
Other Operating Receipts	40,504	2,672	19,143	62,319
Net Cash Provided (Used) by Operating Activities	152,458	163,689	(43,413)	272,734
<b><u>Cash Flows from Noncapital Financing Activities:</u></b>				
Intergovernmental Grant Revenue	0	0	150,000	150,000
Net Cash Provided for Noncapital Financing Activities	0	0	150,000	150,000
<b><u>Cash Flows from Capital and Related Financing Activities:</u></b>				
Acquisition and Construction of Assets	(27,569)	(43,881)	(203,402)	(274,852)
Proceeds from the Sale of General Obligation Notes	0	410,000	0	410,000
Principal Paid on Ohio Public Works Commission Loan	0	(19,600)	0	(19,600)
Principal Paid on General Obligation Bonds	(26,506)	(93,494)	(130,000)	(250,000)
Interest Paid on All Debt	(34,202)	(120,641)	(97,641)	(252,484)
Net Cash Provided (Used) for Capital and Related Financing Activities	(88,277)	132,384	(431,043)	(386,936)
<b><u>Cash Flows from Investing Activities:</u></b>				
Receipts of Interest	0	0	46,616	46,616
Purchase of Investments	0	(199,563)	0	(199,563)
Net Cash Provided (Used) by Investing Activities	0	(199,563)	46,616	(152,947)
Net Increase (Decrease) in Cash and Cash Equivalents	64,181	96,510	(277,840)	(117,149)
Cash and Cash Equivalents at Beginning of Year	288,347	235,090	1,078,150	1,601,587
Cash and Cash Equivalents at End of Year	\$352,528	\$331,600	\$800,310	\$1,484,438

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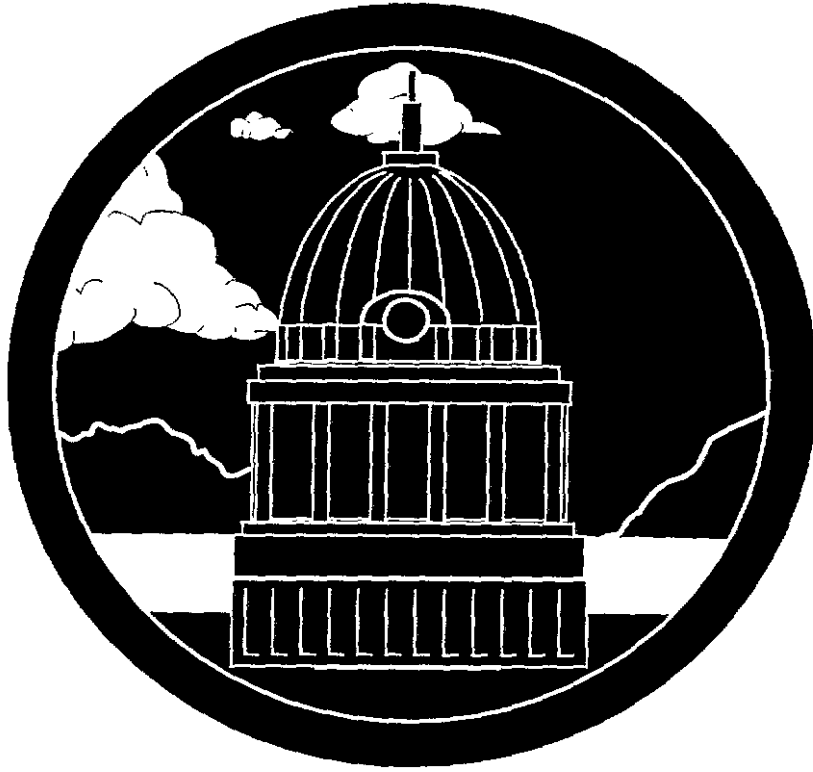


**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Water Fund	Sewer Fund	Transfer Station Fund	Totals
<b>Reconciliation of Operating Income (Loss) to Net Cash</b>				
<b>Provided (Used) by Operating Activities:</b>				
Operating Income (Loss)	\$71,181	(\$21,843)	(\$140,092)	(\$90,754)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Depreciation Expense	101,854	162,664	121,841	386,359
<b>Changes in Assets and Liabilities:</b>				
Increase in Accounts Receivable	(11,680)	(1,381)	(36,640)	(49,701)
(Increase) Decrease in Due from Other Funds	(23,772)	(1,120)	508	(24,384)
Increase in Prepaid Items	0	(453)	0	(453)
Increase (Decrease) in Accounts Payable	1,961	268	(179)	2,050
Increase in Accrued Wages and Benefits	1,090	281	2,967	4,338
Decrease in Due to Other Funds	(663)	(1,716)	(1,081)	(3,460)
Increase in Intergovernmental Payables	9,886	24,618	1,175	35,679
Increase in Compensated Absences	2,601	2,371	8,088	13,060
<b>Total Adjustments</b>	<b>81,277</b>	<b>185,532</b>	<b>96,679</b>	<b>363,488</b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$152,458</b>	<b>\$163,689</b>	<b>(\$43,413)</b>	<b>\$272,734</b>

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

As of December 31, 1999, the Water, Sewer and Transfer Station Funds had outstanding liabilities of \$1,973, \$1,973 and \$11,809, respectively, for the purchase of certain capital assets.





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*INTERNAL SERVICE FUNDS*

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

**Sheriff Police Rotary Fund**

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

**Hospitalization Fund**

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



**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**INTERNAL SERVICE FUNDS**  
**DECEMBER 31, 1999**

	Sheriff Police Rotary Fund	Hospitalization Fund	Totals
<b>Assets:</b>			
Cash and Cash Equivalents	\$76,198	\$793,012	\$869,210
Investments	0	477,247	477,247
Intergovernmental Receivables	17,636	0	17,636
Total Assets	\$93,834	\$1,270,259	\$1,364,093
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
Accrued Wages and Benefits	\$1,632	\$0	\$1,632
Health Insurance Claims Payable	0	290,426	290,426
Total Liabilities	1,632	290,426	292,058
<b>Fund Equity:</b>			
Retained Earnings	92,202	979,833	1,072,035
Total Fund Equity	92,202	979,833	1,072,035
Total Liabilities and Fund Equity	\$93,834	\$1,270,259	\$1,364,093



**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Sheriff Police Rotary Fund	Hospitalization Fund	Totals
<b><u>Operating Revenues:</u></b>			
Charges for Services	\$70,545	\$3,149,102	\$3,219,647
Total Operating Revenues	70,545	3,149,102	3,219,647
<b><u>Operating Expenses:</u></b>			
Personal Services	60,524	0	60,524
Contractual Services	0	251,863	251,863
Health Insurance Claims	0	3,021,814	3,021,814
Total Operating Expenses	60,524	3,273,677	3,334,201
Net Income (Loss)	10,021	(124,575)	(114,554)
Retained Earnings at Beginning of Year	82,181	1,104,408	1,186,589
Retained Earnings at End of Year	<u>\$92,202</u>	<u>\$979,833</u>	<u>\$1,072,035</u>





**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Sheriff Police Rotary Fund	Hospitalization Fund	Totals
<b><u>Cash Flows from Operating Activities:</u></b>			
Cash Received from Customers	\$69,867	\$3,149,102	\$3,218,969
Cash Payments for Goods and Services	0	(3,254,069)	(3,254,069)
Cash Payments to Employees	(60,254)	0	(60,254)
Net Cash Provided (Used) by Operating Activities	<u>9,613</u>	<u>(104,967)</u>	<u>(95,354)</u>
<b><u>Cash Flows from Investing Activities:</u></b>			
Sale of Investments	0	10,117	10,117
Net Cash Provided by Investing Activities	<u>0</u>	<u>10,117</u>	<u>10,117</u>
Net Increase (Decrease) in Cash and Cash Equivalents	9,613	(94,850)	(85,237)
Cash and Cash Equivalents at Beginning of Year	66,585	887,862	954,447
Cash and Cash Equivalents at End of Year	<u>\$76,198</u>	<u>\$793,012</u>	<u>\$869,210</u>
<b><u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u></b>			
Operating Income (Loss)	\$10,021	(\$124,575)	(\$114,554)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Changes in Assets and Liabilities:			
Decrease in Accounts Receivable	0	17,830	17,830
Increase in Intergovernmental Receivable	(678)	0	(678)
Increase in Accrued Wages and Benefits	270	0	270
Increase in Health Insurance Claims Payable	0	1,778	1,778
Total Adjustments	<u>(408)</u>	<u>19,608</u>	<u>19,200</u>
Net Cash Provided (Used) by Operating Activities	<u>\$9,613</u>	<u>(\$104,967)</u>	<u>(\$95,354)</u>



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## *FIDUCIARY FUND TYPES*

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

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### *EXPENDABLE TRUST FUNDS*

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#### **Unclaimed Monies Fund**

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

#### **Sheriff's Juvenile Safety Trust Fund**

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

#### **Children's Services Trust Fund**

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

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

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

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### *AGENCY FUNDS*

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#### **Payroll Deductions Fund**

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

#### **Workers' Compensation Fund**

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

#### **Local Government Fund**

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

#### **Auto Registration Fund**

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

(Continued)



*AGENCY FUNDS*

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**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)



*AGENCY FUNDS*

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**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, 1999**

	<i>Expendable Trust Funds</i>			
	Unclaimed Monies Fund	Sheriff's Juvenile Safety Trust Fund	Children's Services Trust Fund	D.A.R.E. Trust Fund
<b>Assets:</b>				
Cash and Cash Equivalents	\$171,620	\$2,920	\$26,501	\$3,543
Investments	0	0	0	0
Receivables (net of allowance for doubtful accounts):				
Taxes	0	0	0	0
Accounts	0	0	0	0
Special Assessments	0	0	0	0
Intergovernmental Receivables	0	0	0	0
Total Assets	<u>\$171,620</u>	<u>\$2,920</u>	<u>\$26,501</u>	<u>\$3,543</u>
<b>Liabilities and Fund Equity:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$69	\$0	\$0	\$0
Due to Other Funds	0	0	0	0
Due to Others	0	0	0	0
Total Liabilities	<u>69</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Equity:</b>				
<b>Fund Balance:</b>				
Unreserved	171,551	2,920	26,501	3,543
Total Fund Equity	<u>171,551</u>	<u>2,920</u>	<u>26,501</u>	<u>3,543</u>
Total Liabilities and Fund Equity	<u>\$171,620</u>	<u>\$2,920</u>	<u>\$26,501</u>	<u>\$3,543</u>



**MIAMI COUNTY, OHIO  
COMBINING BALANCE SHEET  
FIDUCIARY FUNDS  
DECEMBER 31, 1999**

*Agency Funds*

Payroll Deductions Fund	Workers' Compensation Fund	Local Government Fund	Auto Registration Fund	Township Gas Fund	Cigarette Tax Fund	Special Emergency Planning Fund	Inheritance Tax Fund
\$175,259	\$210,138	\$357	\$0	\$0	\$89	\$27,233	\$660,038
0	0	0	0	0	0	0	395,100
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	129,578	0	0	0	0
<u>\$175,259</u>	<u>\$210,138</u>	<u>\$357</u>	<u>\$129,578</u>	<u>\$0</u>	<u>\$89</u>	<u>\$27,233</u>	<u>\$1,055,138</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	129,578	0	0	0	0
175,259	210,138	357	0	0	89	27,233	1,055,138
<u>175,259</u>	<u>210,138</u>	<u>357</u>	<u>129,578</u>	<u>0</u>	<u>89</u>	<u>27,233</u>	<u>1,055,138</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$175,259</u>	<u>\$210,138</u>	<u>\$357</u>	<u>\$129,578</u>	<u>\$0</u>	<u>\$89</u>	<u>\$27,233</u>	<u>\$1,055,138</u>

(Continued)



**MIAMI COUNTY, OHIO  
COMBINING BALANCE SHEET  
FIDUCIARY FUNDS  
DECEMBER 31, 1999**

*Agency Funds*

	Law Library Fund	Undivided Tax Settlement Fund	Special Assessment Collection Fund	Alimony and Child Support Fund	Tri-County Board Fund
<b>Assets:</b>					
Cash and Cash Equivalents	\$0	\$873,322	\$0	\$0	\$1,748,983
Investments	0	522,770	0	0	1,046,943
Receivables (net of allowance for doubtful accounts):					
Taxes	0	50,980,887	0	0	1,395,346
Accounts	0	0	0	0	0
Special Assessments	0	0	863,763	0	0
Intergovernmental Receivables	0	0	0	0	0
Total Assets	<u>\$0</u>	<u>\$52,376,979</u>	<u>\$863,763</u>	<u>\$0</u>	<u>\$4,191,272</u>
<b>Liabilities and Fund Equity:</b>					
<b>Liabilities:</b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Due to Other Funds	0	0	0	0	0
Due to Others	0	52,376,979	863,763	0	4,191,272
Total Liabilities	<u>0</u>	<u>52,376,979</u>	<u>863,763</u>	<u>0</u>	<u>4,191,272</u>
<b>Fund Equity:</b>					
<b>Fund Balance:</b>					
Unreserved	0	0	0	0	0
Total Fund Equity	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities and Fund Equity	<u>\$0</u>	<u>\$52,376,979</u>	<u>\$863,763</u>	<u>\$0</u>	<u>\$4,191,272</u>



**MIAMI COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 1999**

*Agency Funds*

County Court Agency Fund	General County Agency Fund	Other County Agencies Fund	Hotel and Motel Lodging Tax Fund	State Board of Building Standards Fund	Totals
\$393,555	\$941,364	\$1,236,568	\$12,166	\$738	\$6,484,394
0	0	740,210	0	0	2,705,023
0	0	1,102,263	0	0	53,478,496
832,785	0	0	0	0	832,785
0	0	0	0	0	863,763
0	0	0	0	0	129,578
<u>\$1,226,340</u>	<u>\$941,364</u>	<u>\$3,079,041</u>	<u>\$12,166</u>	<u>\$738</u>	<u>\$64,494,039</u>
\$0	\$0	\$0	\$0	\$0	\$69
0	0	0	0	0	129,578
<u>1,226,340</u>	<u>941,364</u>	<u>3,079,041</u>	<u>12,166</u>	<u>738</u>	<u>64,159,877</u>
<u>1,226,340</u>	<u>941,364</u>	<u>3,079,041</u>	<u>12,166</u>	<u>738</u>	<u>64,289,524</u>
0	0	0	0	0	204,515
0	0	0	0	0	204,515
<u>\$1,226,340</u>	<u>\$941,364</u>	<u>\$3,079,041</u>	<u>\$12,166</u>	<u>\$738</u>	<u>\$64,494,039</u>





**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**EXPENDABLE TRUST FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Unclaimed Monies Fund	Sheriff's Juvenile Safety Trust Fund	Children's Services Trust Fund	D.A.R.E. Trust Fund	Totals
<b>Revenues:</b>					
Investment Earnings	\$0	\$0	\$1,300	\$0	\$1,300
All Other Revenues	38,558	0	0	0	38,558
Total Revenues	38,558	0	1,300	0	39,858
<b>Expenditures:</b>					
Human Services	0	0	1,161	0	1,161
General Government	8,427	0	0	0	8,427
Total Expenditures	8,427	0	1,161	0	9,588
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,131	0	139	0	30,270
Fund Balance at Beginning of Year	141,420	2,920	26,362	3,543	174,245
Fund Balance at End of Year	\$171,551	\$2,920	\$26,501	\$3,543	\$204,515



**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<b><u>Pavroll Deductions Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$153,795	\$3,520,132	(\$3,498,668)	\$175,259
Total Assets	<u>\$153,795</u>	<u>\$3,520,132</u>	<u>(\$3,498,668)</u>	<u>\$175,259</u>
Liabilities:				
Due To Others	\$153,795	\$3,520,132	(\$3,498,668)	\$175,259
Total Liabilities	<u>\$153,795</u>	<u>\$3,520,132</u>	<u>(\$3,498,668)</u>	<u>\$175,259</u>
<b><u>Workers' Compensation Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$58,895	\$506,606	(\$355,363)	\$210,138
Total Assets	<u>\$58,895</u>	<u>\$506,606</u>	<u>(\$355,363)</u>	<u>\$210,138</u>
Liabilities:				
Due To Others	\$58,895	\$506,606	(\$355,363)	\$210,138
Total Liabilities	<u>\$58,895</u>	<u>\$506,606</u>	<u>(\$355,363)</u>	<u>\$210,138</u>
<b><u>Local Government Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$357	\$9,549,433	(\$9,549,433)	\$357
Total Assets	<u>\$357</u>	<u>\$9,549,433</u>	<u>(\$9,549,433)</u>	<u>\$357</u>
Liabilities:				
Due To Others	\$357	\$9,549,433	(\$9,549,433)	\$357
Total Liabilities	<u>\$357</u>	<u>\$9,549,433</u>	<u>(\$9,549,433)</u>	<u>\$357</u>
<b><u>Auto Registration Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$0	\$3,316,037	(\$3,316,037)	\$0
Intergovernmental Receivables	131,572	129,578	(131,572)	129,578
Total Assets	<u>\$131,572</u>	<u>\$3,445,615</u>	<u>(\$3,447,609)</u>	<u>\$129,578</u>
Liabilities:				
Due to Other Funds	\$131,572	\$129,578	(\$131,572)	\$129,578
Intergovernmental Payables	0	3,316,037	(3,316,037)	0
Total Liabilities	<u>\$131,572</u>	<u>\$3,445,615</u>	<u>(\$3,447,609)</u>	<u>\$129,578</u>

(Continued)



**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<b><u>Township Gas Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$0	\$603,506	(\$603,506)	\$0
Total Assets	\$0	\$603,506	(\$603,506)	\$0
Liabilities:				
Other Accrued Liabilities	\$0	\$603,506	(\$603,506)	\$0
Total Liabilities	\$0	\$603,506	(\$603,506)	\$0
<b><u>Cigarette Tax Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$196	\$4,776	(\$4,883)	\$89
Total Assets	\$196	\$4,776	(\$4,883)	\$89
Liabilities:				
Due To Others	\$196	\$4,776	(\$4,883)	\$89
Total Liabilities	\$196	\$4,776	(\$4,883)	\$89
<b><u>Special Emergency Planning Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$24,006	\$28,970	(\$25,743)	\$27,233
Total Assets	\$24,006	\$28,970	(\$25,743)	\$27,233
Liabilities:				
Due To Others	\$24,006	\$28,970	(\$25,743)	\$27,233
Total Liabilities	\$24,006	\$28,970	(\$25,743)	\$27,233
<b><u>Inheritance Tax Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$609,055	\$28,647,345	(\$28,596,362)	\$660,038
Investments	338,032	395,100	(338,032)	395,100
Total Assets	\$947,087	\$29,042,445	(\$28,934,394)	\$1,055,138
Liabilities:				
Due To Others	\$947,087	\$29,042,445	(\$28,934,394)	\$1,055,138
Total Liabilities	\$947,087	\$29,042,445	(\$28,934,394)	\$1,055,138

(Continued)



**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<b><u>Law Library Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$0	\$138,410	(\$138,410)	\$0
Total Assets	<u>\$0</u>	<u>\$138,410</u>	<u>(\$138,410)</u>	<u>\$0</u>
Liabilities:				
Due To Others	\$0	\$138,410	(\$138,410)	\$0
Total Liabilities	<u>\$0</u>	<u>\$138,410</u>	<u>(\$138,410)</u>	<u>\$0</u>
<b><u>Undivided Tax Settlement Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$1,137,554	\$73,039,506	(\$73,303,738)	\$873,322
Investments	631,354	522,770	(631,354)	522,770
Taxes Receivable	49,025,153	50,980,887	(49,025,153)	50,980,887
Total Assets	<u>\$50,794,061</u>	<u>\$124,543,163</u>	<u>(\$122,960,245)</u>	<u>\$52,376,979</u>
Liabilities:				
Due To Others	\$50,794,061	\$124,543,163	(\$122,960,245)	\$52,376,979
Total Liabilities	<u>\$50,794,061</u>	<u>\$124,543,163</u>	<u>(\$122,960,245)</u>	<u>\$52,376,979</u>
<b><u>Special Assessment Collection Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$0	\$780,502	(\$780,502)	\$0
Special Assessments Receivable	812,745	863,763	(812,745)	863,763
Total Assets	<u>\$812,745</u>	<u>\$1,644,265</u>	<u>(\$1,593,247)</u>	<u>\$863,763</u>
Liabilities:				
Due To Others	\$812,745	\$1,644,265	(\$1,593,247)	\$863,763
Total Liabilities	<u>\$812,745</u>	<u>\$1,644,265</u>	<u>(\$1,593,247)</u>	<u>\$863,763</u>
<b><u>Alimony and Child Support Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$0	\$20,569,275	(\$20,569,275)	\$0
Total Assets	<u>\$0</u>	<u>\$20,569,275</u>	<u>(\$20,569,275)</u>	<u>\$0</u>
Liabilities:				
Due To Others	\$0	\$20,569,275	(\$20,569,275)	\$0
Total Liabilities	<u>\$0</u>	<u>\$20,569,275</u>	<u>(\$20,569,275)</u>	<u>\$0</u>

(Continued)



**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<b><u>Tri-County Board Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$1,816,797	\$6,404,423	(\$6,472,237)	\$1,748,983
Investments	1,008,340	1,046,943	(1,008,340)	1,046,943
Taxes Receivable	1,413,111	1,395,346	(1,413,111)	1,395,346
Total Assets	<u>\$4,238,248</u>	<u>\$8,846,712</u>	<u>(\$8,893,688)</u>	<u>\$4,191,272</u>
Liabilities:				
Due To Others	\$4,238,248	\$8,846,712	(\$8,893,688)	\$4,191,272
Total Liabilities	<u>\$4,238,248</u>	<u>\$8,846,712</u>	<u>(\$8,893,688)</u>	<u>\$4,191,272</u>
<b><u>County Court Agency Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$258,880	\$2,862,353	(\$2,727,678)	\$393,555
Accounts Receivable	782,805	832,785	(782,805)	832,785
Total Assets	<u>\$1,041,685</u>	<u>\$3,695,138</u>	<u>(\$3,510,483)</u>	<u>\$1,226,340</u>
Liabilities:				
Due To Others	\$1,041,685	\$3,695,138	(\$3,510,483)	\$1,226,340
Total Liabilities	<u>\$1,041,685</u>	<u>\$3,695,138</u>	<u>(\$3,510,483)</u>	<u>\$1,226,340</u>
<b><u>General County Agency Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$973,242	\$13,360,086	(\$13,391,964)	\$941,364
Total Assets	<u>\$973,242</u>	<u>\$13,360,086</u>	<u>(\$13,391,964)</u>	<u>\$941,364</u>
Liabilities:				
Due To Others	\$973,242	\$13,360,086	(\$13,391,964)	\$941,364
Total Liabilities	<u>\$973,242</u>	<u>\$13,360,086</u>	<u>(\$13,391,964)</u>	<u>\$941,364</u>
<b><u>Other County Agencies Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$1,258,988	\$2,631,895	(\$2,654,315)	\$1,236,568
Investments	698,750	740,210	(698,750)	740,210
Taxes Receivable	1,084,421	1,102,263	(1,084,421)	1,102,263
Total Assets	<u>\$3,042,159</u>	<u>\$4,474,368</u>	<u>(\$4,437,486)</u>	<u>\$3,079,041</u>
Liabilities:				
Due To Others	\$3,042,159	\$4,474,368	(\$4,437,486)	\$3,079,041
Total Liabilities	<u>\$3,042,159</u>	<u>\$4,474,368</u>	<u>(\$4,437,486)</u>	<u>\$3,079,041</u>

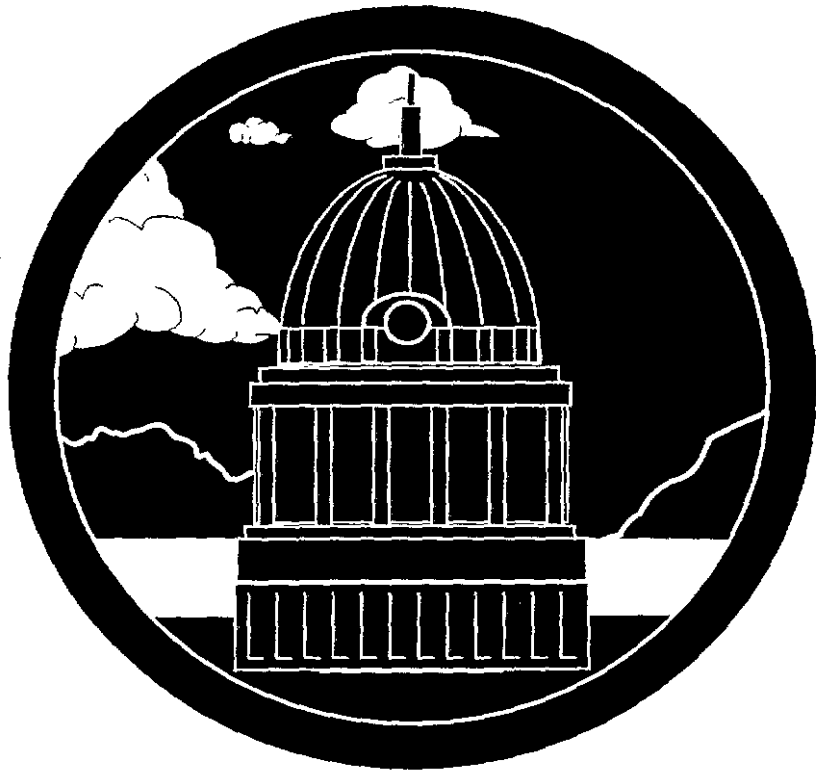
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**MIAMI COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<b><u>Hotel and Motel Lodging Tax Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$9,398	\$290,132	(\$287,364)	\$12,166
<b>Total Assets</b>	<b>\$9,398</b>	<b>\$290,132</b>	<b>(\$287,364)</b>	<b>\$12,166</b>
Liabilities:				
Due To Others	\$9,398	\$290,132	(\$287,364)	\$12,166
<b>Total Liabilities</b>	<b>\$9,398</b>	<b>\$290,132</b>	<b>(\$287,364)</b>	<b>\$12,166</b>
<b><u>State Board of Building Standards Fund</u></b>				
Assets:				
Cash and Cash Equivalents	\$686	\$3,772	(\$3,720)	\$738
<b>Total Assets</b>	<b>\$686</b>	<b>\$3,772</b>	<b>(\$3,720)</b>	<b>\$738</b>
Liabilities:				
Due To Others	\$686	\$3,772	(\$3,720)	\$738
<b>Total Liabilities</b>	<b>\$686</b>	<b>\$3,772</b>	<b>(\$3,720)</b>	<b>\$738</b>
<b><u>Total - All Agency Funds</u></b>				
Assets:				
Cash and Cash Equivalents	\$6,301,849	\$166,257,159	(\$166,279,198)	\$6,279,810
Investments	2,676,476	2,705,023	(2,676,476)	2,705,023
Taxes Receivable	51,522,685	53,478,496	(51,522,685)	53,478,496
Accounts Receivable	782,805	832,785	(782,805)	832,785
Special Assessments Receivable	812,745	863,763	(812,745)	863,763
Intergovernmental Receivables	131,572	129,578	(131,572)	129,578
<b>Total Assets</b>	<b>\$62,228,132</b>	<b>\$224,266,804</b>	<b>(\$222,205,481)</b>	<b>\$64,289,455</b>
Liabilities:				
Due To Other Funds	\$131,572	\$129,578	(\$131,572)	\$129,578
Intergovernmental Payables	0	3,316,037	(3,316,037)	0
Due to Others	62,096,560	220,217,683	(218,154,366)	64,159,877
Other Accrued Liabilities	0	603,506	(603,506)	0
<b>Total Liabilities</b>	<b>\$62,228,132</b>	<b>\$224,266,804</b>	<b>(\$222,205,481)</b>	<b>\$64,289,455</b>

MIAMI  
COUNTY  
OHIO





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*GENERAL FIXED ASSETS ACCOUNT GROUP*

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





**MIAMI COUNTY, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY SOURCE**  
**DECEMBER 31, 1999**

**General Fixed Assets**

Land	\$617,532
Buildings	23,678,071
Improvements Other Than Buildings	230,766
Machinery and Equipment	15,386,161
Construction in Progress	7,661,043
	<hr/>
Total General Fixed Assets	\$47,573,573
	<hr/> <hr/>

**Investment in General Fixed Assets**

General Fund	\$11,023,112
Special Revenue Funds	9,668,639
Capital Projects Funds	20,191,426
Capital Projects Funds Prior to 1989	4,400,097
Expendable Trust Funds	4,313
Enterprise Funds	21,504
Donations	2,264,482
	<hr/>
Total Investment in General Fixed Assets	\$47,573,573
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**MIAMI COUNTY, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY CATEGORY**  
**DECEMBER 31, 1999**

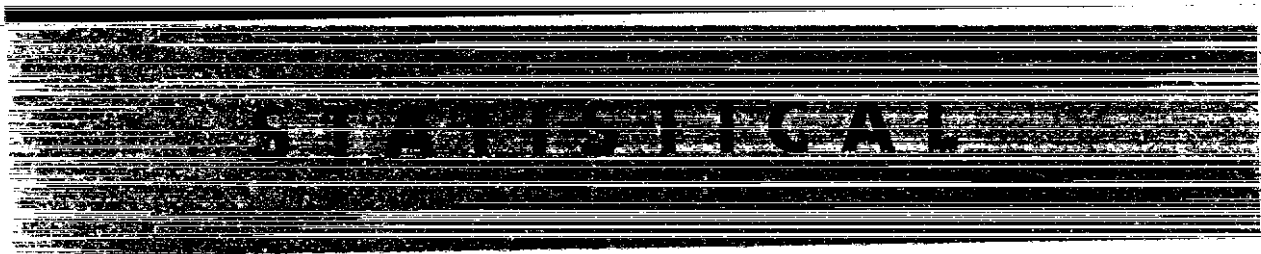
<u>Function and Category</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>	<u>Machinery and Equipment</u>	<u>Construction In Progress</u>	<u>Total</u>
General Government	\$536,605	\$12,342,259	\$51,325	\$3,558,560	\$7,627,942	\$24,116,691
Judicial	0	44,796	6,985	1,710,583	2,746	1,765,110
Public Safety	24,921	7,500,382	3,828	5,171,066	7,749	12,707,946
Public Works	27,856	909,063	117,151	3,136,715	0	4,190,785
Health	27,350	1,289,588	34,685	1,285,627	0	2,637,250
Human Services	800	1,591,983	16,792	523,610	22,606	2,155,791
	<u>\$617,532</u>	<u>\$23,678,071</u>	<u>\$230,766</u>	<u>\$15,386,161</u>	<u>\$7,661,043</u>	<u>\$47,573,573</u>



**MIAMI COUNTY, OHIO**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

Function	December 31, 1998	Transfers	Additions	Deletions	December 31, 1999
General Government	\$19,877,152	\$65,011	\$4,785,214	(\$610,686)	\$24,116,691
Judicial	1,581,797	(530)	184,359	(516)	1,765,110
Public Safety	11,611,990	(41,042)	1,417,288	(280,290)	12,707,946
Public Works	3,999,095	0	376,438	(184,748)	4,190,785
Health	2,600,112	(5,800)	79,819	(36,881)	2,637,250
Human Services	2,042,793	(17,639)	130,637	0	2,155,791
<b>Total General Fixed Assets</b>	<b>\$41,712,939</b>	<b>\$0</b>	<b>\$6,973,755</b>	<b>(\$1,113,121)</b>	<b>\$47,573,573</b>

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## *STATISTICAL TABLES*

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***T**HE 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	Conservation and Recreation										Debt Service	Total
	Public Safety	Health	Human Services	Recreation	Public Works	General Government	Other Expenditures	Capital Outlay	Debt Service	Total		
1990	\$3,189,919	\$3,571,774	\$4,894,419	\$17,703	\$3,459,601	\$8,496,196	\$63,436	\$1,700,482	\$461,839	\$25,855,369		
1991	4,077,367	4,017,420	6,949,415	279,793	3,997,955	6,119,682	160,973	2,435,900	491,598	28,530,103		
1992	4,393,376	4,245,399	6,515,036	294,293	4,583,745	6,603,970	0	5,477,081	457,003	32,569,903		
1993	5,708,058	4,310,285	6,868,662	341,008	4,366,491	6,882,556	24,589	2,830,719	541,581	31,873,949		
1994	7,239,411	4,852,214	7,079,324	336,293	4,811,677	8,150,381	9,096	237,558	573,015	33,288,969		
1995	7,531,779	5,401,501	7,747,692	235,373	5,928,749	8,752,067	0	463,591	603,872	36,664,624		
1996	8,320,238	5,943,319	8,263,278	369,178	6,588,323	12,036,333	0	2,905,864	458,726	44,885,259		
1997	9,462,885	7,169,084	8,362,245	432,445	5,237,636	14,098,604	0	1,613,377	1,336,711	47,712,987		
1998	9,684,216	7,615,506	8,874,294	381,567	4,629,809	12,528,423	0	5,336,673	603,991	49,654,479		
1999	12,110,563	7,887,381	9,769,876	433,475	6,050,301	11,505,735	0	5,965,947	757,909	54,481,187		

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

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

Year	Inter-Governmental		Charges for Service	Licenses and Permits	Investment Earnings	Special Assessments	Fines and Forfeitures	All Other	Total
	Taxes	Revenue							
1990	\$11,262,275	\$9,999,224	\$2,718,909	\$181,134	\$1,937,530	\$42,687	\$859,914	\$940,602	\$27,942,275
1991	10,860,286	10,749,562	2,934,840	161,732	2,002,644	61,744	963,888	206,218	27,940,914
1992	10,341,184	12,997,331	3,068,796	190,294	1,088,176	31,333	1,051,860	292,158	29,061,132
1993	14,747,476	13,882,976	4,035,881	189,572	901,552	28,691	1,031,268	689,323	35,506,739
1994	15,815,349	14,778,686	4,831,554	210,855	1,183,569	32,989	928,746	300,555	38,082,303
1995	18,763,125	15,297,660	5,445,092	280,862	2,290,426	41,653	1,259,167	498,356	43,876,341
1996	14,998,488	17,432,597	6,285,360	369,822	2,319,702	44,033	1,111,138	512,837	43,073,977
1997	16,729,071	16,119,137	7,029,746	358,569	2,260,725	64,796	1,163,930	660,510	44,386,484
1998	20,494,122	16,341,541	7,654,418	361,256	2,738,220	73,749	1,263,668	830,678	49,757,652
1999	20,655,696	24,941,216	9,773,677	298,453	2,656,381	66,523	1,342,157	566,097	60,300,200

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



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

Collection Year	Total Tax Levy	Current Tax Collections	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Accumulated Outstanding Delinquent Taxes	Percentage of Accumulated Delinquent Taxes to Total Tax Levy
1990	\$5,589,200	\$5,441,006	\$159,915	\$5,600,921	100.21%	\$191,771	3.43%
1991	5,674,268	5,544,194	141,226	5,685,420	100.20%	201,459	3.55%
1992	5,791,704	5,795,971	264,731	6,060,702	104.64%	231,457	4.00%
1993 (2)	10,672,146	10,483,228	303,588	10,786,816	101.07%	419,487	3.93%
1994	11,337,049	11,125,530	352,970	11,478,500	101.25%	398,711	3.52%
1995	11,883,160	11,698,119	344,487	12,042,606	101.34%	351,371	2.96%
1996 (3)	7,152,109	6,929,900	110,919	7,040,819	98.44%	227,118	3.18%
1997 (4)	9,009,663	8,862,717	217,199	9,079,916	100.78%	311,398	3.46%
1998 (5)	12,476,804	12,213,126	307,680	12,520,806	100.35%	416,397	3.34%
1999	12,306,784	12,378,906	311,164	12,690,070	103.11%	354,016	2.88%

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

Source: Miami County Auditor





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

Tax Year	Real Property		Public Utility Personal		Tangible Personal Property		Total		Assessed Value as a Percent of Actual Value
	Assessed	Actual	Assessed	Actual	Assessed	Actual	Assessed	Actual	
1990	\$801,470,040	\$2,289,914,400	\$72,584,820	\$207,385,200	\$215,248,947	\$768,746,239	\$1,089,303,807	\$3,266,045,839	33.35%
1991	820,223,120	2,343,494,629	77,825,800	222,359,429	213,014,321	788,941,930	1,111,063,241	3,354,795,988	33.12%
1992	918,934,150	2,625,526,142	90,565,340	258,758,114	232,442,077	894,007,988	1,241,941,567	3,778,292,244	32.87%
1993	939,181,050	2,683,374,428	91,337,000	260,962,857	231,506,855	926,027,420	1,262,024,905	3,870,364,705	32.61%
1994	958,142,160	2,737,549,028	94,654,990	270,442,828	244,795,294	979,181,176	1,297,592,444	3,987,173,032	32.54%
1995	1,176,664,090	3,361,897,400	88,326,690	252,361,971	262,823,049	1,051,292,196	1,527,813,829	4,665,551,567	32.75%
1996	1,203,429,760	3,438,370,742	89,320,220	255,200,628	271,704,320	1,086,817,280	1,564,454,300	4,780,388,650	32.73%
1997	1,241,376,000	3,546,788,571	95,128,440	271,795,543	267,886,760	1,071,547,040	1,604,391,200	4,890,131,154	32.81%
1998	1,396,617,100	3,990,334,571	96,855,990	276,731,400	287,432,370	1,149,729,480	1,780,905,460	5,416,795,451	32.88%
1999	1,429,311,180	4,083,746,229	96,209,040	274,882,971	290,738,030	1,162,952,120	1,816,258,250	5,521,581,320	32.89%

Source: Miami County Auditor

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

COUNTY UNITS	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
General Fund	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Park Levy	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Dettmer Hospital	0.50	0.50	0.50	0.50	0.50	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	3.70	1.70	5.70	5.70	5.70	1.70	2.70	4.50	4.50	4.50
Tri-County Mental Health	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Conservancy	0.00	0.02	0.04	0.01	0.01	0.02	0.03	0.02	0.02	0.01
Total County Rate	8.50	6.52	10.54	10.51	10.51	6.02	7.03	8.82	8.82	8.81

SCHOOL DISTRICTS

Bethel	44.30	50.45	50.45	50.45	50.45	50.45	50.45	50.45	50.45	55.95
Bradford	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	31.10	30.11
Covington	37.00	44.90	44.05	38.80	37.45	36.40	36.26	36.26	35.42	35.42
Franklin-Monroe	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15
Miami East	42.50	42.50	42.50	42.50	42.50	42.50	41.50	41.50	41.50	41.50
Milton-Union	42.70	46.55	55.90	55.90	55.90	55.90	55.90	55.90	55.90	55.90
Newton	46.14	45.94	45.04	38.14	38.14	38.14	35.80	38.36	37.80	37.80
Northmont	55.35	54.68	54.68	54.18	59.18	59.18	59.08	59.03	58.93	58.85
Piqua	39.00	38.95	37.65	38.50	41.50	41.30	40.70	40.70	40.62	40.56
Troy	44.25	45.00	44.75	44.90	44.42	44.10	50.10	50.10	50.10	54.60
Tipp City	36.82	44.50	43.90	41.65	43.69	43.20	43.28	43.20	43.20	43.20
Tecumseh	41.60	41.40	39.75	39.55	39.40	46.67	46.18	45.63	44.40	44.40

JOINT VOCATIONAL

SCHOOL DISTRICTS

Montgomery County	1.98	1.98	1.98	2.58	2.58	2.58	2.58	2.58	2.58	2.58
Springfield/Clark County	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Upper Valley	3.40	3.40	3.40	3.40	3.40	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**

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
<b>CORPORATIONS</b>										
Bradford	5.30	5.15	13.15	12.90	13.00	12.75	12.50	12.50	12.50	12.50
Casstown	3.70	3.70	3.70	3.70	3.70	5.35	5.35	5.35	5.35	5.35
Covington	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Fletcher	5.70	5.70	5.70	5.70	5.70	2.70	2.70	2.70	3.70	3.70
Huber Heights	13.07	12.84	12.84	10.46	10.29	10.29	10.26	10.26	10.24	10.19
Laura	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Ludlow Falls	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Piqua	5.40	5.40	5.40	4.37	4.39	4.40	4.42	4.42	4.43	4.41
Pleasant Hill	3.15	3.15	3.15	5.65	5.65	5.65	5.65	5.65	5.65	5.65
Potsdam	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Tipp City	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Troy	3.20	3.20	3.21	3.19	3.18	3.18	3.24	3.26	3.29	3.25
Union	0.00	0.00	0.00	0.00	0.00	0.00	13.11	13.11	16.03	16.03
West Milton	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
<b>TOWNSHIPS</b>										
Bethel	4.80	4.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	6.10
Brown	6.10	6.10	6.10	6.10	6.10	3.10	3.10	3.10	4.10	4.10
Concord	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Elizabeth	1.80	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Lostcreek	2.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Monroe	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Newberry	3.00	3.00	3.50	3.50	3.50	4.50	4.50	4.50	4.50	4.50
Newton	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Springcreek	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Staunton	1.10	1.10	1.10	1.10	1.10	2.10	2.10	2.10	2.10	2.10
Union	2.70	2.70	2.70	2.70	2.70	2.70	2.70	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, 1999**

	Total Debt	Unvoted Debt
Net Assessed Valuation	\$1,816,258,250	\$1,816,258,250
Legal Debt Limitation (%)(1)	2.42%	1.00%
Legal Debt Limitation (\$)(1)	43,906,456	18,162,583
Applicable County Debt Outstanding (2)	2,915,000	2,915,000
Less Applicable Debt Service Fund Amounts (3)	(153,007)	(153,007)
Net Indebtedness Subject To Limitation	2,761,993	2,761,993
Legal Debt Margin	\$41,144,463	\$15,400,590

(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
1990	93,182	\$1,089,303,807	\$4,260,000	\$245,265	\$4,014,735	0.37%	\$43.08
1991	93,182	1,111,063,241	4,095,000	241,877	3,853,123	0.35%	41.35
1992	93,182	1,241,941,567	3,930,000	235,097	3,694,903	0.30%	39.65
1993	93,182	1,262,024,905	3,690,000	225,256	3,464,744	0.27%	37.18
1994	93,182	1,297,592,444	3,445,000	198,560	3,246,440	0.25%	34.84
1995	93,182	1,527,813,829	3,190,000	105,195	3,084,805	0.20%	33.11
1996	93,182	1,564,454,300	3,045,000	146,253	2,898,747	0.19%	31.11
1997	93,182	1,604,391,200	3,435,000	141,261	3,293,739	0.21%	35.35
1998	93,182	1,780,905,460	3,180,000	79,472	3,100,528	0.17%	33.27
1999	93,182	1,816,258,250	2,915,000	153,007	2,761,993	0.15%	29.64

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

Year	Debt		Debt Interest	Total Debt		Total		Ratio of Total Debt Service To Total General Government Expenditures
	Principal			Total Debt Service	General Government Expenditures (1)	General Government Expenditures		
1990	\$172,000		\$229,839	\$401,839	\$25,855,369		1.55%	
1991	187,000		304,598	491,598	28,530,103		1.72%	
1992	165,000		292,003	457,003	32,569,903		1.40%	
1993	240,000		281,581	521,581	31,873,949		1.64%	
1994	245,000		266,320	511,320	33,288,969		1.54%	
1995	255,000		250,271	505,271	36,664,624		1.38%	
1996	145,000		233,400	378,400	44,885,259		0.84%	
1997	1,020,000		301,194	1,321,194	47,712,987		2.77%	
1998	255,000		156,670	411,670	49,654,479		0.83%	
1999	265,000		140,379	405,379	54,481,187		0.74%	

(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, 1999**

Political Subdivision	General Obligation Debt	Percentage Applicable To Miami County (1)	Amount Applicable To Miami County
Miami County (2)	\$2,915,000	100.00%	\$2,915,000
Corporations wholly within County	16,728,000	100.00%	16,728,000
Corporations with Overlapping	41,070	62.86%	25,817
School Districts wholly within County	1,283,831	100.00%	1,283,831
School Districts with Overlapping	400,000	99.80%	399,200
		Total	<u>\$21,351,848</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>
1990	93,182	18,336	6.1%
1991	93,182	18,523	6.3%
1992	93,182	17,389	6.8%
1993	93,182	17,641	6.1%
1994	93,182	18,105	4.3%
1995	93,182	17,989	3.7%
1996	93,182	18,147	4.2%
1997	93,182	19,163	4.3%
1998	93,182	19,210	3.6%
1999	93,182	18,954	4.3%

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

Year	Residential (1)		Commercial (1)	
	Number of Permits	Property Value	Number of Permits	Property Value
1990	250	\$29,580,061	56	\$5,282,480
1991	203	21,946,734	80	18,884,651
1992	274	34,146,074	67	26,386,300
1993	309	36,655,852	47	23,430,073
1994	305	40,669,868	72	9,066,315
1995	282	35,349,420	101	29,733,116
1996	343	46,289,660	174	78,335,034
1997	294	41,903,181	176	68,935,911
1998	296	44,200,612	174	63,729,079
1999	208	35,937,234	177	27,778,159

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



**MIAMI COUNTY, OHIO**  
**PRINCIPAL TAXPAYERS (PROPERTY TAX)**  
**DECEMBER 31, 1999**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1999 Assessed Valuation (Tax Duplicate)</u>	<u>Total Assessed Valuation</u>
1. Dayton Power and Light Company	Utilities	\$71,942,560	3.96%
2. American Matsushita	Manufacturing	40,633,570	2.24%
3. Honda of America Mfg., Inc.	Manufacturing	21,092,080	1.16%
4. ITW/Hobart Brothers Company	Manufacturing	16,677,390	0.92%
5. B.F. Goodrich Company	Manufacturing	14,500,700	0.80%
6. Meijer Inc.	Retail	13,127,630	0.72%
7. GTE North, Inc.	Utilities	11,938,720	0.66%
8. Evenflo Juvenile Furniture Co.	Manufacturing	9,822,580	0.54%
9. Hobart Corporation	Manufacturing	9,579,120	0.53%
10. Ohio Bell Telephone	Utilities	4,413,110	0.24%
Sub-Total		213,727,460	11.77%
All Others		1,602,530,790	88.23%
Total		<u>\$1,816,258,250</u>	<u>100.00%</u>

Source: Miami County Auditor



**MIAMI COUNTY, OHIO  
PRINCIPAL EMPLOYERS  
DECEMBER 31, 1999**

<u>Employer</u>	<u>Number of Employees</u>
1. American Matsushita	1,494
2. Upper Valley Medical Center	1,455
3. Pre Mark International - Food Equipment Division	1,197
4. Miami County	886
5. ITW/Hobart Brothers Company	873
6. B.F. Goodrich Company	781
7. Evenflo Juvenile Furniture Company	731
8. Troy City School District	575
9. A.O. Smith Electrical Products Company	325
10. Spinmakers Coatings, Inc.	304

Source: Miami County Auditor



**MIAMI COUNTY, OHIO**  
**SALARIES OF PRINCIPAL OFFICIALS**  
**DECEMBER 31, 1999**

<u>Office</u>	<u>Elected Officials</u>	<u>1999 Salaries</u>
Board of Commissioners (3)		\$42,612
Auditor		50,028
Prosecuting Attorney		93,023
Clerk of Courts		41,169
Sheriff		53,958
Recorder		39,554
Treasurer		41,169
Engineer		71,205
Coroner		30,675

Source: Miami County Auditor



**MIAMI COUNTY, OHIO**  
**SURETY BOND COVERAGE - VARIOUS OFFICIALS**  
**DECEMBER 31, 1999**

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

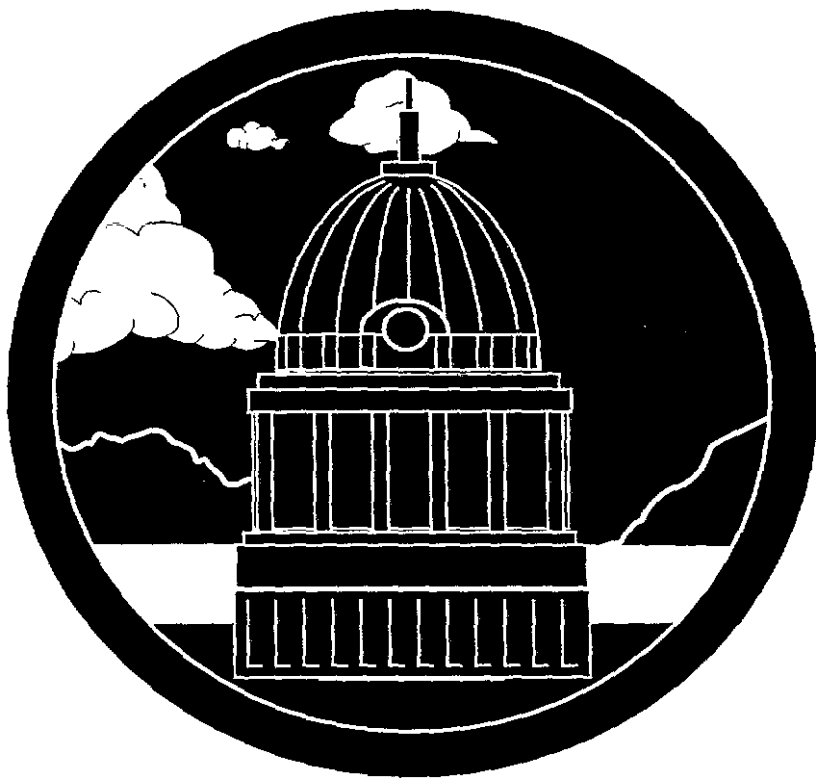
Source: Miami County Auditor



**MIAMI COUNTY, OHIO**  
**MISCELLANEOUS STATISTICS**  
**DECEMBER 31, 1999**

Form of Government:				Population:	93,182
Board of County Commissioners		County Seat:	Troy, Ohio	Area (square miles):	433.91
Higher Education Facilities:		Transportation:		Recreational Facilities:	
Colleges within 25 mile radius of County Seat:		Highways:	Number	County Parks:	5
Central State University		Interstate	1	Municipal Park Systems:	3
Edison State Community College		U.S. Routes	2	Water Recreation Areas:	4
Sinclair Community College		State Routes	12	Nature Center:	1
University of Dayton		Railroad Lines	2	Fairgrounds:	1
Urbana University		Bus Lines	1	Municipal Arena:	1
Wilberforce University		Airport:		Seats	4,602
Wittenberg University		Dayton International Airport		Municipal Stadium:	1
Wright State University		Non-Stop Service to 18 Cities		Seats	10,000
Public Libraries:	Number	Industry:	Employees	Income:	
	<u>6</u>	Construction:	<u>2,156</u>	Number of Households:	38,542
Medical Facilities:		Manufacturing:	15,204	Average Household Income:	\$55,840
Hospitals:	1	Transportation/Utilities:	2,704	Median Household Income:	\$43,311
Beds:	128	Wholesale:	1,424	Communications:	
Nursing Homes:	5	Retail:	7,423	Radio Stations:	1
Beds:	650	Financial/Insurance:	1,893	Daily Newspapers:	3
Physicians:	176	Service:	11,487	Television Reception:	13 Stations
		Public Administration:	1,298	Cable Television:	56 Stations
		Agriculture/Mining:	1,404		

Source: Troy Area Chamber of Commerce  
Miami County Auditor



**Additional Copies Of This Report May Be Obtained By Contacting:**

**Miami County Auditor's Office, Accounting Dept. • 201 W. Main St., Troy, Ohio 45373 • (937) 339-6987**





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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## MIAMI COUNTY FINANCIAL CONDITION

### MIAMI COUNTY

#### CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 20, 2000