



Dave Yost • Auditor of State

**FINANCIAL CONDITION
MIAMI COUNTY**

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**FINANCIAL CONDITION
MIAMI COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures	Non-Cash Expenditures
U.S. Department of Agriculture				
<i>Passed through the Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	05-PU-11	10.553	\$4,813	
	05-PU-12		47,797	
Total School Breakfast Program			52,610	
Non-Cash Assistance (Food Distribution)				
National School Lunch Program		10.555		\$7,077
Cash Assistance				
National School Lunch Program	LL-P4-11	10.555	8,732	
	LL-P4-12		85,623	
Total National School Lunch Program			94,355	7,077
Total Child Nutrition Cluster			146,965	7,077
<i>Passed through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1011-11-5085/ G-1011-11-5084	10.561	345,378	
Total U.S. Department of Agriculture			492,343	7,077
U.S. Department of Housing and Urban Development				
<i>Passed through the Ohio Department of Development</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
	B-F-10-1BY-1	14.228	63,883	
	B-W-10-1BY-1		92,151	
	B-W-10-1BY-2		108,271	
	B-F-11-1BY-1		97,773	
	B-C-09-051-1		2,995	
	B-C-11-1BY-1		85,256	
	B-Z-08-051-1		27,417	
	B-Z-08-051-1		15,905	
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			493,651	
Home Investment Partnerships Program	B-C-09-1BY-2 B-C-11-1BY-2	14.239	7,209	
			20,000	
Total Home Investment Partnerships Program			27,209	
Total U.S. Department of Housing and Urban Development			520,860	
U.S. Department of Justice				
<i>Passed through the Ohio Department of Public Safety</i>				
Crime Victim Assistance				
	2013VAGENE120	16.575	7,227	
	2012VAGENE120		79,144	
Total Crime Victim Assistance			86,371	
Edward Byrne Memorial Justice Assistance Grant Program	2011JGLLE5185	16.738	9,540	
Total U.S. Department of Justice			95,911	
U.S. Department of Labor				
<i>Passed through Area 7 Workforce Investment Board</i>				
Workforce Investment Act (WIA) Cluster				
WIA - Adult Program	PY10	17.258	6,803	
WIA - Adult Program	PY11		11,663	
WIA - Adult Program (Administrative)	PY11		715	
WIA - Adult Program	FY11		18,125	
WIA - Adult Program (Administrative)	FY11		7,324	
WIA - Adult Program	PY12		890	
WIA - Adult Program	FY12		151,038	
WIA - Adult Program (Administrative)	FY12		531	
WIA - Adult Program (Administrative)			617	
Total WIA - Adult Program			197,706	

**FINANCIAL CONDITION
MIAMI COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures	Non-Cash Expenditures
WIA - Youth Activities (Administrative)	PY10	17.259	1,596	
WIA - Youth Activities	PY11		161,120	
WIA - Youth Activities (Administrative)	PY11		1,114	
WIA - Youth Activities	PY12		139	
Total WIA - Youth Activities			<u>163,969</u>	
ARRA - WIA - Dislocated Worker Formula Grants	PY10	17.278	22,873	
ARRA - WIA - Dislocated Worker Formula Grants	FY11		15,253	
WIA - Dislocated Worker Formula Grants	PY11		29,987	
WIA - Dislocated Worker Formula Grants	PY12		3,617	
WIA - Dislocated Worker Formula Grants	FY12		179,644	
WIA - Dislocated Worker Formula Grants (Administrative)	FY12		1,676	
WIA - Dislocated Worker Formula Grants (Administrative)	FY13		617	
Total WIA - Dislocated Worker Formula Grants			<u>253,667</u>	
WIA - Dislocated Workers	OH-21	17.260	14,992	
Total Workforce Investment Act Cluster			<u>630,334</u>	
Total U.S. Department of Labor			<u>630,334</u>	
U.S. Department of Transportation				
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction	MIA-TR211-O.05 MIA-ELDEAN PH2	20.205	30,656	
			<u>69,313</u>	
Total Highway Planning and Construction			99,969	
Federal Transit_Formula Grants	OH-90-X733	20.507	22,905	
<i>Direct</i>				
Federal Transit_Formula Grants	OH-90-X648 OH-90-X709	20.507	191,533	
			<u>449,619</u>	
Total Federal Transit_Formula Grants			664,057	
<i>Passed through the Ohio Department of Public Safety</i>				
Alcohol Impaired Driving Countermeasures Incentive Grants	HVE020125500000031400	20.601	29,006	
Total U.S. Department of Transportation			<u>793,032</u>	
U.S. Department of Education				
<i>Passed through the Ohio Department of Education</i>				
Special Education_Preschool Grants	071142-PG-S1-2012	84.173	12,263	
<i>Passed through the Ohio Department of Health</i>				
Special Education - Grants for Infants and Families	55-1-002-1-HG0312	84.181	267	
			<u>97,577</u>	
Total Special Education - Grants for Infants and Families			97,844	
Total U.S. Department of Education			<u>110,107</u>	
U.S. Election Assistance Commission				
<i>Passed through the Ohio Secretary of State</i>				
Help America Vote Act Requirements Payments		90.401	8,764	
Total U.S. Election Assistance Commission			<u>8,764</u>	

**FINANCIAL CONDITION
MIAMI COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures	Non-Cash Expenditures
U.S. Department of Health and Human Services				
<i>Passed through the Ohio Department of Jobs and Family Services</i>				
Promoting Safe and Stable Families	G-1011-11-5085/ G-1011-11-5084	93.556	88,269	
<i>Passed through the Ohio Department of Health</i>				
Promoting Safe and Stable Families	5AU-12-100-22-056	93.556	11,913	
Total Promoting Safe and Stable Families			<u>100,182</u>	
<i>Passed through the Ohio Department of Jobs and Family Services</i>				
Temporary Assistance for Needy Families	G-1011-11-5085/ G-1011-11-5084	93.558	533,510	
Community-Based Child Abuse Prevention Grants	G-1011-11-5085/ G-1011-11-5084	93.590	2,000	
Stephanie Tubbs Jones Child Welfare Services Program	G-1011-11-5085/ G-1011-11-5084	93.645	30,128	
Child Support Enforcement	G-1011-11-5085/ G-1011-11-5084	93.563	792,984	
Child Care and Development Block Grant	G-1011-11-5085/ G-1011-11-5084	93.575	102,360	
Foster Care Title IV-E	G-1011-11-5085/ G-1011-11-5084	93.658	752,144	
Adoption Assistance	G-1011-11-5085/ G-1011-11-5084	93.659	348,729	
Social Services Block Grant	G-1011-11-5085/ G-1011-11-5084	93.667	671,899	
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant			92,810	
Total Social Services Block Grant			<u>764,709</u>	
<i>Passed through the Ohio Department of Jobs and Family Services</i>				
Chafee Foster Care Independence Program	G-1011-11-5085/ G-1011-11-5084	93.674	29,604	
Children's Health Insurance Program	G-1011-11-5085/ G-1011-11-5084	93.767	935	
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program		93.778	218,892	
<i>Passed through the Ohio Department of Jobs and Family Services</i>				
Medical Assistance Program	G-1011-11-5085/ G-1011-11-5084		460,397	
Total Medical Assistance Program			<u>679,289</u>	
Total U.S. Department of Health and Human Services			<u>4,136,574</u>	

**FINANCIAL CONDITION
MIAMI COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures	Non-Cash Expenditures
U.S. Department of Homeland Security				
<i>Passed through the Ohio Emergency Management Agency</i>				
Hazard Mitigation Grant	FEMA-DR-1805-OH	97.039	2,812	
Emergency Management Performance Grants	2011-EP-00003-S01 2012-EP-00004-S01	97.042	56,881 23,595	
Total Emergency Management Performance Grants			<u>80,476</u>	
Homeland Security Grant Program	2009-SS-T9-0089 2010-SS-T0-0012	97.067	45,804 12,032	
Total Homeland Security Grant Program			<u>57,836</u>	
Total U.S. Department of Homeland Security			<u>141,124</u>	
Total Federal Assistance			<u>\$6,929,049</u>	<u>\$7,077</u>

See accompanying notes to the Federal Awards Expenditures Schedule.

**FINANCIAL CONDITION
MIAMI COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – SUBRECIPIENTS

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

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

NOTE C – CHILD NUTRITION CLUSTER

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

NOTE D – FOOD DONATION PROGRAM

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

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

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

These loans are collateralized by mortgages on the property.

**FINANCIAL CONDITION
MIAMI COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)**

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

Activity in the CDBG revolving loan fund during 2012 is as follows:

Beginning loans receivable balance as of January 1, 2012	\$1,718,489
Loans made	258,992
Loan principal repaid	<u>104,188</u>
Ending loans receivable balance as of December 31, 2012	<u>\$1,873,293</u>

NOTE F – MATCHING REQUIREMENTS

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

NOTE G – PRIOR YEAR PROGRAM ADJUSTMENTS

During the calendar year, the County Board of Developmental Disabilities received a refund for eFMAP (ARRA) funds for the Medicaid Program (CFDA #93.778) in the amount of \$827 from the Ohio Department of Developmental Disabilities. This refund was a correction to the eFMAP percentage for four billing cycles during July and August 2009. This revenue is not listed on the County's Federal Awards Expenditures Schedule since the underlying expenses occurred in prior reporting periods.

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2007 Cost Report from the Ohio Department of Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$177,014. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Federal Awards Expenditures Schedule since the underlying expenses occurred in prior reporting periods.



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

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

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

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 24, 2013, wherein we noted that the County adopted provisions of Governmental Accounting Standards Board Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and Statement No. 65, *Items Previously Reported as Assets and Liabilities*. We also noted that net position was restated in the Business Type Activities and Water and Sewer Fund for a prior period adjustment. Other auditors audited the financial statements of Riverside Training Industries, Inc (discretely presented component unit), as described in our opinion of the County's financial statements. This Report does not include the results of the other auditors testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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Compliance and Other Matters

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

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 24, 2013



Dave Yost • Auditor of State

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

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

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

Report on Compliance for Each Major Federal Program

We have audited Miami County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Miami County's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. 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 our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Miami County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2012.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which OMB Circular A-133 requires us to report, described in the accompanying schedule of findings as item 2012-001. This finding did not require us to modify our compliance opinion on each major federal program.

The County's response to our noncompliance finding is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2012-001 to be a material weakness.

The County's response to our internal control over compliance finding is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Federal Awards Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Miami County (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 24, 2013. Our opinion also explained that the County adopted *Governmental Accounting Standard Nos. 63 and 65* during the year. We conducted our audit to opine on the County's basic financial statements. We have not performed any procedures to the audited financial statements subsequent to June 24, 2013. The accompanying federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State

Columbus, Ohio

August 15, 2013

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**FINANCIAL CONDITION
MIAMI COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	Yes
(d)(1)(vii)	Major Programs (list):	<p>CFDA #10.561 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</p> <p>CFDA #14.228 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii</p> <p>Workforce Investment Act Cluster: CFDA #17.258 - WIA – Adult Program CFDA #17.259 - WIA – Youth Activities CFDA #17.278 - WIA – Dislocated Worker Formula Grant CFDA #17.278 – ARRA – WIA Dislocated Worker Formula Grant CFDA #17.260- WIA Dislocated Worker</p> <p>CFDA # 20.507 - Federal Transit_Formula Grants</p> <p>CFDA #93.558 - Temporary Assistance for Needy Families</p> <p>CFDA #93.658 - Foster Care Title IVE</p> <p>CFDA #93.659 - Adoption Assistance</p>

(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

None.

3. FINDING FOR FEDERAL AWARDS

Finding Number	2012-001
CFDA Title and Number	CFDA #93.558 - Temporary Assistance for Needy Families
Federal Award Number / Year	G-1011-11-5085/G-1011-11-5084
Federal Agency	United States Department of Health and Human Services
Pass-Through Agency	Ohio Department of Job and Family Services

NONCOMPLIANCE AND MATERIAL WEAKNESS - ELIGIBILITY

45 USC Section 601(a) states the purpose of the Temporary Assistance to Needy Families (TANF) program is to increase flexibility of States in operating a program designed to:

- (1) provide assistance to needy families so that children may be cared for in their own homes or in the homes of relatives;
- (2) end the dependence of needy parents on government benefits by promoting job preparation, work, and marriage;
- (3) prevent and reduce the incidence of out of-wedlock pregnancies and establish annual numerical goals for preventing and reducing the incidence of these pregnancies; and
- (4) encourage the formation and maintenance of two-parent families.

To be awarded TANF funding, which is subsequently passed through to the county level as sub-recipients, Ohio Department of Job and Family Services (ODJFS) must submit to the Secretary of Health and Human Services a plan described in section 402(a) of the Social Security Act [section 602(a) of this title] (as added by the amendment made by section 103(a)(1) of this Act).

The State of Ohio's *Temporary Assistance to Needy Families (TANF) Program State Title IV-A Plan* dated June 1, 2010 states on page 14, in part, each County Job and Family Services (CDJFS) must establish or specify eligibility requirements for the benefits and services. In addition, ODJFS' Prevention and Contingency (PRC) Reference Guide, Chapter 3, states in part, the CDJFS must define eligibility components for receipt of benefits and services. Eligibility components are dependent upon which TANF purpose the benefits and services are intended to serve. Eligibility for a benefit or service shall be determined based upon information the CDJFS requires, consistent with federal and state law.

The Miami County Department of Job and Family Services Prevention, Retention, and Contingency Program Plan dated effective October 1, 2011 states, in part, that the assistance group must complete the specialized PRC application to request PRC assistance. Additionally, the applicant for PRC is responsible for completing all the necessary documents.

**FINDING NUMBER 2012-01
(Continued)**

The Miami County Department of Job and Family Services failed to obtain client signatures on 5 of the 60 (8.3%) of the Prevention, Retention, and Contingency (PRC) applications in which monies were later paid. Three additional applications did not have an approval form completed by County JFS staff attesting that the payee and expense were eligible. In order for an application to be complete it must include the signature of the applicant and an approval or denial form.

The Miami County Department of Job and Family Services should implement procedures to verify that every application is being properly completed by the PRC participants prior to the disbursement of program funds and that all applications have an approval form approved by County JFS Staff. Failure to do so could result in program funds being disbursed to ineligible recipients and potential federal questioned costs.

Officials' Response: See corrective action plan page 17

**FINANCIAL CONDITION
MIAMI COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2012**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2011-01	Material Weakness - Financial statement adjustments	No	Partially Corrected and repeated in management letter
2011-02	29 CFR 97.21(b) and Ohio Admin. Code Section 5101:9-7-04(B)(1) – Failure to expend WIA federal program cash draws within the required 10 day time frame.	Yes	
2011-03	24 CFR Section 85.21c – Failure to expend CDBG and Home Federal program funds within 15 days of receipt.	Yes	
2011-04	45 USC Section 601(a) and Miami County Department of Job and Family Services Prevention, Retention and Contingency Program Plan – Failure to obtain client signatures on PRC applications in which monies were later paid.	No	Repeated as 2012-001
2011-05	49 CFR 18.41(a) – Failure to properly report expenditures on the quarterly reports for 2011.	Yes	

**FINANCIAL CONDITION
MIAMI COUNTY**

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 § .315 (c)
DECEMBER 31, 2012**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2012-001	<p>Miami County Department of Job and Family Services implemented an internal audit process of the PRC files in October 2012. The Contract Administrator for Job and Family Services will review a sample of files bi-annually. If the review shows there are continuing problems with signatures, and approval and denial notices, instructions and additional reviews will be completed.</p> <p>Miami County Department of Job and Family Services developed a PRC Checklist Form. The PRD Checklist is a form that each caseworker must complete while processing PRC applications. This form is an extra measure put in place to ensure the caseworkers complete each step of the eligibility process.</p>	11/1/12	Teresa Brubaker, Director Miami County Jobs and Family Services

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2012

Comprehensive Annual Financial Report

Year Ended December 31, 2012



MIAMI COUNTY, OHIO

MIAMI COUNTY, OHIO



MIAMI COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2012

*Matthew W. Gearhardt
County Auditor*

*Prepared by the
Miami County Auditor's Office*



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INTRODUCTORY





Matthew W. Gearhardt

Miami County Auditor



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

June 24, 2013

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, 2012 is hereby presented to its citizens. The report has been prepared in accordance with generally accepted accounting principles established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

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

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Miami County's MD&A can be found immediately following the independent auditor's report.

The Reporting Entity:

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2012

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

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

Miami County participates in two jointly governed organizations, the Tri-County Board of Recovery and Mental Health Services (Tri-County Board) and the West Central Ohio Network (West Con). Miami County is the fiscal agent for the Tri-County Board and therefore, the financial activity of the Board is included within the County's financial statements. These organizations are discussed further in Note 22.

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

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

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

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

County Organization and Services:

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2012

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

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

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

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2012

Economic Outlook

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

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

The 2010 Census sets the population of Miami County at 102,506. Based upon the 2010 Census figure, there has been approximately a 3.7% increase in population over the period 2000 to 2010.

The average 2012 unemployment rate for Miami County decreased to 7.0% (2012) from 7.6% (2011), compared with a 7.2% rate for the State of Ohio and an 8.1% rate for the nation. Historically, Miami County has experienced a lower unemployment rate than that of the state or the nation.

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

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

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2012

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

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

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

Upper Valley Medical Center completed a multi-million dollar expansion project of the Cancer Care Center. Phase I of the expansion began in July 2010 with the remodeling of the center's lower level space to accommodate a second linear accelerator for cancer radiation therapy treatment. The second phase which began in April 2011 involved the center's expansion to the hospital's main level. A new Cancer Care Center entrance was unveiled in April 2012 offering clients and their families a new waiting room, library, multi-use therapy room and infusion center with 10 private rooms overlooking a healing garden. The final phase of the UVMC expansion includes the addition of a 40,000 square foot physician's office building at an estimated cost of \$8 million. The office space will house primary care and specialty physicians as well as an outpatient sleep study center and is scheduled to be completed by the end of 2013.

Abbott Nutrition announced plans in March 2012 to build a nutrition manufacturing facility in Tipp City to produce two of the company's fastest growing adult brands, Ensure and Glucerna. Abbott will invest \$270 million in the facility which will employ around 240 people. The facility will specialize in aseptic packaging technology, allowing the company the benefits of expanding the use of new ingredients, shortening product development time and reducing energy use during manufacturing. The plant is expected to be operational by late 2013.

The French Oil Mill Machinery Company announced in July 2012 that its subsidiary, press-maker TMP, Inc. will relocate from Cleveland to the Piqua headquarters and manufacturing facility. TMP designs, manufactures and supports a wide assortment of stand-alone hydraulic presses and turnkey systems for the composite, friction, lamination and rubber industries. While no estimates on job growth were available, TMP currently serves customers such as Boeing, DuPont, General Electric, Goodyear, Honeywell, IBM, Motorola and NASA to name a few.

Trimble Navigation announced that it will invest more than \$12 million in its Huber Heights campus to build a 130,000 square foot warehouse adjacent to its current facility. The building will include some office space, but will primarily serve as a distribution center with high-rack storage. While the project has the potential to create new jobs, some of the 100 employees that will be located at the facility will be relocated from other Trimble facilities. Trimble currently employs around 400 people and maintains approximately 260,000 square feet in Huber Heights where they manufacture drafting, surveying and mapping instruments.

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2012

Major Initiatives

Present:

Miami County Sanitary Engineer

Boone Hill Sewers – The unincorporated area in Concord Township of Miami County located along County Rd. 25A south of the City of Troy corporation line, north of Tipp-Cowlesville Rd. and west to the Great Miami River has no central sewer service. Approximately 100 properties in the service area are utilizing on-site (septic systems) wastewater treatment systems that are regulated by Miami County Public Health. The newly installed public wastewater system will allow for the abandonment of the on-site disposal system. A gravity collection system has been laid out and now collects to a common location. The collection system transports the wastewater to the Camp Troy Pump Station which is treated by the City of Troy Wastewater Treatment Plant. The expected completion date for the project is 2013.

Phoneton Sewers – The Village of Phoneton, located in Bethel Township has no central sewer service. Approximately 200 residential homes and businesses in the Phoneton area utilize on-site (septic systems) wastewater treatment that is regulated by the Miami County Health Department. Many of the existing systems are either failing, were not permitted, or are beyond the typical useful design period. Most of the systems do not meet the current Health Department requirements. Replacing the antiquated systems in most cases is not an option as the lot sizes are not large enough to allow for a modern on-site wastewater disposal system to be installed. The collection system includes approximately 3 miles of gravity main to transport the wastewater to a local lift station where it will then be transferred through 3 miles of forcemain to the Brandt Wastewater Collection system. The wastewater will ultimately be conveyed through the existing Brandt pump station to the Southwestern Regional Wastewater Treatment plant in Clark County for treatment. The expected completion date for the project is 2013.

Miami County Engineer

The largest and most noteworthy project during 2012, in coordination with ODOT, MVRPC, OPWC, and the City of Troy, was the completion of the Adams Street bridge in Troy. After 16 months of construction activity, and at a cost of \$6,010,939, the new bridge was dedicated and reopened on the morning of October 15. Federal funding accounted for 80% of the bridge's total cost. Having replaced a deteriorating bridge that stood at this crossing for nearly a century, this stately new structure, now upgraded to current standards, is equipped to serve the transportation needs of the community well into the future.

Eldean Road/CSX Spur – The Miami Valley Regional Planning Commission has notified the Miami County Engineer's Office that \$1,984,400 in Federal STP Funding has been approved for the MIA – CR33 – 3.23 (Eldean Road/CSX Spur) railroad overpass reconstruction project. The total cost for the improvement is currently estimated at \$3,290,500 including construction, right-of-way, utility relocation, plan preparation and construction engineering. Current plans call for elimination of the existing standard bridge overhead clearance of 9'-8" which is hit on average of 2-3 times per year. The road elevation will be lowered and the railroad tracks will be raised in order to provide increased clearance under the bridge. Additionally, Eldean Road will be widened from two to three lanes from County Road 25-A west approximately 0.33 miles. The traffic signal at the Eldean/County Road 25-A intersection will be upgraded as well. The estimated completion date is December 2015.

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2012

Miami County Communications Center

In 2012, the Miami County Communication Center saw the completion of a major update/upgrade of the essential systems that ensure the communication between the citizens calling in to the Center and the Miami County First Responders. Initiation of this major project dated back to 2009.

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

Also completed in 2012, the single site, EDACS radio system that has served the County for 20 years without interruption, was upgraded to a 5 site, simulcast system that accomplished two objectives: enhanced the coverage throughout the County by having transmit/receive equipment at each tower site; prepared the system for the next upgrade to be compliant with the next generation of P-25 standards. These are the standards that allow greater interoperability between divergent systems that are not of the same manufacture.

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

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

The Miami County Geographic Information System (MCGIS)

The MCGIS is a multi-layered computerized mapping system. Cadastral maps (also referred to by a variety of names including assessment, appraisal, property, real estate and tax maps) show the boundaries of the 50,164 parcels of land in Miami County. In addition, the maps display the size and location of each parcel relative to other properties, streams, roads and other major physical and cultural features. The MCGIS is used in conjunction with the Auditor's existing computer assisted mass appraisal system (CAMA) to improve the quality and accuracy of the property tax assessments, which are related to the market value appraisals and the Current Agricultural Use Valuation program. The MCGIS will be a major tool for Miami County's 2013 reappraisal; will give appraisers a better view of properties with overlaid cadastral maps showing property boundaries on the orthophotos.

Currently, the County Engineer's Tax Map Office and the Auditor's Office use the digital orthophotography, cadastral mapping, and LIDAR contours in the MCGIS on a daily basis. In 2011 a layer containing the recently updated FEMA flood plain maps were also added. FEMA worked to update this layer based upon Miami County's latest LIDAR contours.

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2012

In 2011 the County Auditor partnered with the Ohio Geographically Referenced Information Program (OGRIP) to update the County-wide Digital Orthophotography. New digital orthophotography was taken in the spring of 2011 with delivery of the new photos in the fall of 2011. Also in 2011 the County Auditor commenced a project utilizing the Pictometry information system. Pictometry's abilities that utilize oblique aerial imagery and parcel documentation will aid in improving both the quality and accuracy of the new 2013 reappraisal values.

Future:

Miami County Sanitary Engineer

Hoke Plat Sewers – The unincorporated area in Union Township of Miami County located southwest of West Milton at the intersection of S. Jay Rd. and Emerick Rd. has no central sewer service. Approximately 48 properties in the proposed service area utilize on-site (septic systems) wastewater treatment systems and private wells that are regulated by Miami County Public Health. The Miami County Sanitary Engineer's Office and Miami County Public Health want to minimize the amount of inadequate systems and contaminated drinking water in this community. A proposed public water distribution and wastewater collection system will allow for the abandonment of the on-site private wells and disposal systems. A proposed distribution system will include approximately 1.50 miles of water main which will transfer the water from the nearby village of West Milton. A proposed collection system will include approximately 1.50 miles of gravity main to transport the wastewater to a local lift station where it will then be transferred to the West Milton collection system.

McKaig Rd./Peters Rd. Water & Sewer – The McKaig Rd. and Peters Rd. area, located in Concord Township south of Troy have private wells and on-site wastewater treatment systems which are either failing or do not meet the current Miami County Public Health requirements. Approximately 40 residential homes along the following roads shall be provided service for water and/or sanitary sewer – Diana Drive, Timber Lane, east side of Peters Road, Westlake Drive, Norbert Drive, Woodbridge Drive and McKaig Road. The collection and distribution systems will be an extension of the City of Troy's system and will be treated by the City of Troy.

Miami County Engineer

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

MIA-CR25A-4.40 – The project consists of repaving County Road 25A from Donn Davis Way to the Troy corporation limit. Estimated cost is \$1,002,650. Sale date is June 2014.

County Road 25A – The project consists of the reconstruction/widening of County Road 25A from Michaels Road to St. Rt. 571. This is a joint project with Tipp City and the estimated cost is \$4,000,000. Sale date is July 2015.

Eldean Road Berm Stabilization – The project consists of overlaying and widening Eldean Road between Washington Road and Experiment Farm Road. The estimated cost is \$299,100. Sale date is 2016.

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2012***

MIA-CR25A-9.18 – The project consists of repaving County Road 25A from the Troy corporation line to the Piqua corporation line. Estimated cost is \$2,056,000. Sale date is first quarter of 2017.

Bridge

Future major bridge improvement projects include the following:

<u>Project Name</u>	<u>Project Type</u>	<u>Estimated Cost</u>	<u>Estimated Completion Date</u>
Covington-Gettysburg Road No. 2.21	Bridge Replacement	\$651,820	September 2013
Bradford-Bloomer Road No. 2.36	Bridge Replacement	\$1,448,765	October 2013
Eldean Road No. 3.51	Bridge Replacement	\$3,442,000	April 2016

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.

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2012***

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.

Other Information

Independent Audit:

Included in this report is an unqualified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the basic financial statements for the year ended December 31, 2012, by Auditor of State, Dave Yost. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133.

Awards:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Miami County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2010. 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.

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2012***

A Certificate of Achievement is valid for a period of one year only. Miami County has received a Certificate of Achievement consecutively for fiscal years ended 1991 – 2010. 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:

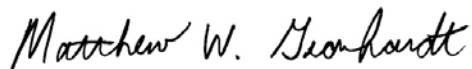
The publication of this report is the culmination of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much time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

I would also like to extend recognition to the staff of the Accounting Department: Jody Collins, Candi Alexander, Tara Koehl, Vicki Purk, Missy Rougier, Lora Wagner and Beth Wheelock for their continued daily efforts throughout the year. In addition, I wish to thank the remaining staff of the County Auditor's Office for their contributions to the on-going operation of the office.

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

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

Respectfully,



Matthew W. Gearhardt
Miami County Auditor

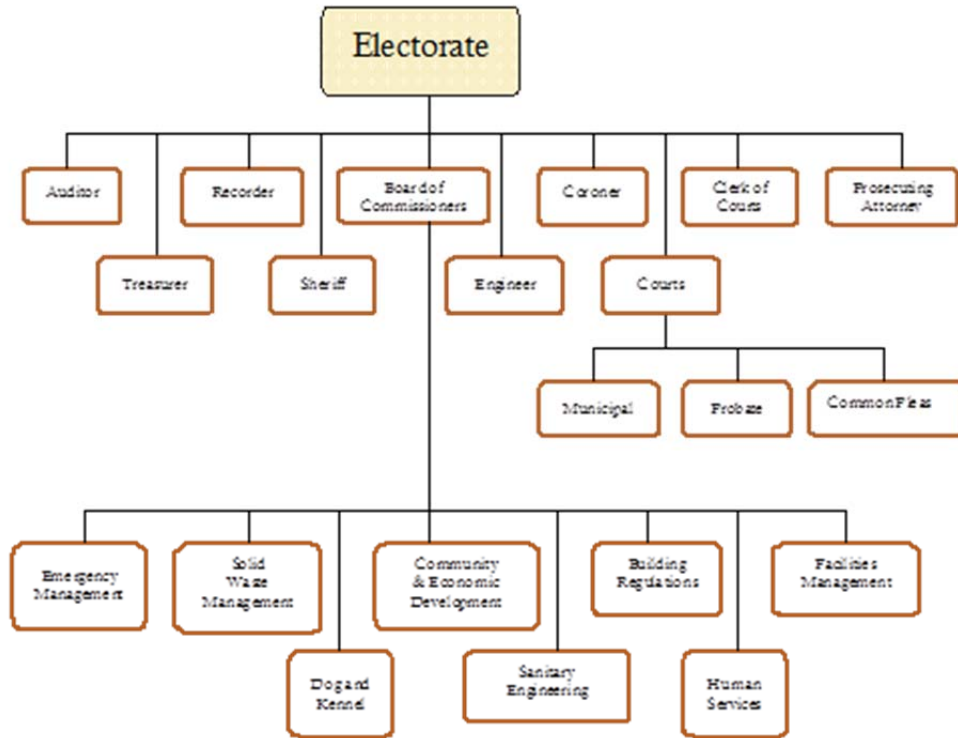
MIAMI COUNTY, OHIO

***List of Elected Officials
For the Year Ended December 31, 2012***

NAME	OFFICE	TERM
BOARD OF COUNTY COMMISSIONERS		
John O'Brien	President	01/01/07 - 12/31/14
Richard L. Cultice	Commissioner	05/12/11 - 01/01/17
John F. Evans	Commissioner	12/01/03 - 01/02/17
 OTHER ELECTED OFFICIALS		
Matthew W. Gearhardt	Auditor	05/01/09 - 03/08/15
Jim Stubbs	Treasurer	09/19/11 - 09/01/17
Paul P. Huelskamp	Engineer	03/01/11 - 01/06/17
Jan A. Mottinger	Clerk of Courts	01/01/77 - 01/06/17
John Alexander	Recorder	01/22/07 - 01/04/13
Charles A. Cox, Jr.	Sheriff	01/01/89 - 01/06/17
Gary A. Nasal	Prosecutor	01/30/95 - 01/04/13
Bruce O. Nordquist, M.D.	Coroner	01/05/09 - 01/05/13
 COMMON PLEAS COURT		
Honorable Christopher M. Gee	Judge	12/06/10 - 12/31/16
Honorable Robert J. Lindeman	Administrative Judge	02/01/91 - 02/08/15
Probate Division:		
Honorable W. McGregor Dixon	Judge	02/09/09 - 02/08/15
 COUNTY MUNICIPAL COURT		
Honorable Elizabeth S. Gutmann	Administrative Judge	01/01/00 - 12/31/17

MIAMI COUNTY, OHIO

**County Organizational Chart
For the Year Ended December 31, 2012**



County Boards and Committees

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



FINANCIAL







Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

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

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Riverside Training Industries Inc. which represents all of the assets, liabilities, net position, and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Riverside Training Industries Inc., is solely based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Job and Family Services, and Board of Developmental Disabilities Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2 to the financial statements, during 2012, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

Additionally, as discussed in Note 3 net position was restated for the Business Type Activities and Water and Sewer Funds for a prior period adjustment.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The financial section's combining statements, individual fund statements and schedules, are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 24, 2013



MIAMI COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2012

Unaudited

The discussion and analysis of Miami County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2012. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2012 are as follows:

- ❑ In total, net position increased \$20,112,813. Net position of governmental activities increased \$12,397,901, which represents a 9.9% increase from 2011. Net position of business-type activities increased \$7,714,912, or 39.2% from 2011.
- ❑ General revenues accounted for \$33.6 million in revenue or 34.9% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$62.8 million or 65.1% of total revenues of \$96.4 million.
- ❑ The County had \$66.7 million in expenses related to governmental activities; only \$45.4 million of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$25.0 million in revenues and \$23.2 million in expenditures and other financing uses. The general fund's fund balance increased \$1.8 million to a balance of \$16.5 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

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

Fund Financial Statements

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

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

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2012***

Unaudited

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

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

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

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

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

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MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2012***

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a comparison of 2012 to 2011 for both the Governmental and Business-Type Activities.

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	Restated	2012	Restated
				2011		2011
Current and other assets	\$78,138,043	\$74,692,865	\$4,801,543	\$4,275,531	\$82,939,586	\$78,968,396
Capital assets, net	100,392,915	89,846,897	36,180,267	29,288,930	136,573,182	119,135,827
Total assets	<u>178,530,958</u>	<u>164,539,762</u>	<u>40,981,810</u>	<u>33,564,461</u>	<u>219,512,768</u>	<u>198,104,223</u>
Long-term debt outstanding	18,328,415	19,051,198	12,753,311	12,567,597	31,081,726	31,618,795
Other liabilities	9,561,832	7,186,179	821,110	1,304,387	10,382,942	8,490,566
Total liabilities	<u>27,890,247</u>	<u>26,237,377</u>	<u>13,574,421</u>	<u>13,871,984</u>	<u>41,464,668</u>	<u>40,109,361</u>
Deferred Inflows of Resources	<u>12,829,186</u>	<u>12,888,761</u>	<u>0</u>	<u>0</u>	<u>12,829,186</u>	<u>12,888,761</u>
Net position						
Net investment in capital assets	85,184,865	76,873,751	23,385,478	16,374,119	108,570,343	93,247,870
Restricted	41,635,181	29,506,150	0	0	41,635,181	29,506,150
Unrestricted	10,991,479	19,033,723	4,021,911	3,318,358	15,013,390	22,352,081
Total net position	<u>\$137,811,525</u>	<u>\$125,413,624</u>	<u>\$27,407,389</u>	<u>\$19,692,477</u>	<u>\$165,218,914</u>	<u>\$145,106,101</u>

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MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2012**

Unaudited

Changes in Net position – The following table shows the changes in net position for the fiscal years 2012 and 2011:

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	Restated 2011	2012	Restated 2011
Revenues						
Program Revenues:						
Charges for Services and Sales	\$14,620,577	\$15,136,575	\$9,780,570	\$9,589,566	\$24,401,147	\$24,726,141
Operating Grants and Contributions	17,690,268	16,371,227	0	0	17,690,268	16,371,227
Capital Grants and Contributions	13,108,196	11,496,687	7,598,500	3,982,755	20,706,696	15,479,442
Total Program Revenues	<u>45,419,041</u>	<u>43,004,489</u>	<u>17,379,070</u>	<u>13,572,321</u>	<u>62,798,111</u>	<u>56,576,810</u>
General Revenues:						
Property Taxes	12,870,358	11,630,674	0	0	12,870,358	11,630,674
Sales Taxes	14,992,078	13,898,866	0	0	14,992,078	13,898,866
Intergovernmental, Unrestricted	4,105,750	4,645,087	0	0	4,105,750	4,645,087
Investment Earnings	374,294	467,556	0	0	374,294	467,556
Miscellaneous	1,308,062	916,459	0	0	1,308,062	916,459
Total General Revenues	<u>33,650,542</u>	<u>31,558,642</u>	<u>0</u>	<u>0</u>	<u>33,650,542</u>	<u>31,558,642</u>
Total Revenues	<u>79,069,583</u>	<u>74,563,131</u>	<u>17,379,070</u>	<u>13,572,321</u>	<u>96,448,653</u>	<u>88,135,452</u>
Program Expenses:						
Public Safety	15,692,704	16,418,718	0	0	15,692,704	16,418,718
Health	15,901,185	13,390,803	0	0	15,901,185	13,390,803
Human Services	11,075,877	12,390,060	0	0	11,075,877	12,390,060
Conservation and Recreation	605,984	542,840	0	0	605,984	542,840
Public Works	8,397,223	14,052,691	0	0	8,397,223	14,052,691
General Government	14,678,303	14,671,764	0	0	14,678,303	14,671,764
Interest and Fiscal Charges	320,406	496,312	0	0	320,406	496,312
Business Type Activities:						
Water	0	0	1,462,077	1,716,456	1,462,077	1,716,456
Sewer	0	0	2,491,626	3,038,304	2,491,626	3,038,304
Transfer Station	0	0	5,378,338	5,328,031	5,378,338	5,328,031
Sheriff Police Rotary	0	0	332,117	421,552	332,117	421,552
Total Expenses	<u>66,671,682</u>	<u>71,963,188</u>	<u>9,664,158</u>	<u>10,504,343</u>	<u>76,335,840</u>	<u>82,467,531</u>
Total Change in Net Position	<u>12,397,901</u>	<u>2,599,943</u>	<u>7,714,912</u>	<u>3,067,978</u>	<u>20,112,813</u>	<u>5,667,921</u>
Beginning Net Position, Restated	<u>125,413,624</u>	<u>122,813,681</u>	<u>19,692,477</u>	<u>16,624,499</u>	<u>145,106,101</u>	<u>139,438,180</u>
Ending Net Position	<u>\$137,811,525</u>	<u>\$125,413,624</u>	<u>\$27,407,389</u>	<u>\$19,692,477</u>	<u>\$165,218,914</u>	<u>\$145,106,101</u>

MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2012**

Unaudited

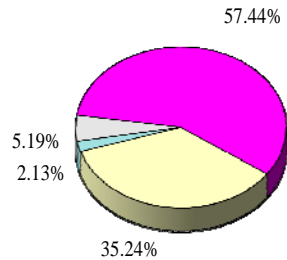
Governmental Activities

Net position of the County's governmental activities increased by \$12,397,901. This is primarily the result of additional capital grants received in 2012, increased property and sales tax revenues and conservative spending across virtually all functions.

Tax revenue accounts for \$27,862,436 of the \$79,069,583 in total revenues for governmental activities. Property tax accounted for \$12,870,358, or approximately 46.2% of total tax revenue.

The County's net charges to users of governmental services totaled \$21,252,641. This amount was subsidized by the County's general revenues of \$33,650,542.

Revenue Sources	2012	Percent of Total
Intergovernmental, Unrestricted	\$4,105,750	5.19%
Program Revenues	45,419,041	57.44%
General Tax Revenues	27,862,436	35.24%
General Other	1,682,356	2.13%
Total Revenue	\$79,069,583	100.00%



Business-Type Activities

Net position of the business-type activities increased by \$7,714,912. This amount is primarily attributable to grants received for capital asset construction in the Sewer Fund. These programs had revenues of \$17,379,070 and expenses of \$9,664,158 for fiscal year 2012. Business-type activities receive no support from tax revenues and remain self-supported.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$43,886,676, which is a decrease from last year's total of \$44,089,599. The schedule below indicates the fund balance and the total change in fund balance by major fund and Other Governmental fund as of December 31, 2012 and 2011.

	Fund Balance December 31, 2012	Fund Balance December 31, 2011	Increase (Decrease)
General	\$16,552,626	\$14,758,845	\$1,793,781
Job and Family Services	1,292,633	1,352,456	(59,823)
Board of Developmental Disabilities	7,435,041	6,740,935	694,106
Permanent Improvement	(3,643,245)	600,060	(4,243,305)
Other Governmental	22,249,621	20,637,303	1,612,318
Total	\$43,886,676	\$44,089,599	(\$202,923)

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2012***

Unaudited

General Fund – The County’s General Fund revenues exceeded the fund’s expenditures by \$2,240,211. The General Fund’s balance increased (overall) by \$1,793,781. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2012	2011	Increase
	Revenues	Revenues	(Decrease)
Taxes	\$16,147,557	\$15,298,278	\$849,279
Intergovernmental Revenues	2,327,570	2,703,173	(375,603)
Charges for Services	3,507,988	3,219,437	288,551
Licenses and Permits	1,079,151	787,104	292,047
Investment Earnings	381,623	503,155	(121,532)
Fines and Forfeitures	1,019,259	1,010,147	9,112
All Other Revenue	564,858	564,169	689
Total	<u>\$25,028,006</u>	<u>\$24,085,463</u>	<u>\$942,543</u>

Revenues increased 3.9% when compared with 2011. The increase in both sales and property tax revenues helped to offset the continued decrease in intergovernmental (State) funding. Investment earnings decreased due to lower invested balances.

	2012	2011	Increase
	Expenditures	Expenditures	(Decrease)
Public Safety	\$8,777,035	\$8,277,446	\$499,589
Health	174,048	231,263	(57,215)
Human Services	2,296,402	2,194,670	101,732
Conservation and Recreation	417,576	419,945	(2,369)
Public Works	210,730	207,667	3,063
General Government	10,912,004	10,733,380	178,624
Debt Service:			
Principal Retirement	0	3,594	(3,594)
Interest and Fiscal Charges	0	78	(78)
Total	<u>\$22,787,795</u>	<u>\$22,068,043</u>	<u>\$719,752</u>

Expenditures increased 3.3% over 2011. Public safety and general government functions accounted for the majority of the increase. Both increases, while expected, remained well below budgeted expectations. A large portion of the Public Safety increase was due to equipment purchases and upgrades for both the Communication Center and the Emergency Management Agency. The increase to general government can be largely attributed to a state mandated reappraisal of property for Tax Year 2013.

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2012***

Unaudited

Job and Family Services Fund – Revenues and expenditures decreased by 25.4% and 27.2% respectively in 2012 when comparing to 2011. Overall the fund balance decreased by \$59,823 on revenues of \$3.3 million and expenditures of \$3.1 million. The decrease in revenues was primarily a result of overall funding cuts by the State. A new roof installed in 2012 contributed to the decrease in fund balance.

Board of Developmental Disabilities Fund – Revenues and expenditures increased by 33.9% and 25.5% respectively in 2012 when comparing to 2011. The fund balance increased by \$694,106 in 2012. The increase in revenues and expenditures was primarily due an increase in grants and higher property tax collections. Taxpayers approved a 2.5 mill replacement levy in May 2011 to begin in TY11 thru TY15. Increased support payments, services and the purchase of new vehicles account for the majority of the increase in expenditures.

Permanent Improvement Fund – The balance in this fund can fluctuate by 50% or more in a given year because this fund is utilized to account for the majority of the County's capital improvements. The level of funding and expenditures vary depending on the County's capital plans for the given year. During 2012, the fund balance decreased by \$4.2 million due the issuance of general obligation bond anticipation notes in order to fund various capital improvements.

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

During the course of fiscal year 2012 the County amended its General Fund budget several times, none significant.

For the General Fund, budget basis revenue of \$21.5 million did not change when compared to the original budget estimates. The General Fund had an adequate fund balance to cover expenditures.

The variances between the final budget and the actual revenues are solely the result of the County Auditor's decision to conservatively estimate revenues. It is not the practice of the County or the Budget Commission to revise estimated revenues at year-end to bring the budget in line with actual resources. The largest variances between the final budget and actual expenditures were \$1 million in Public Safety, and \$1.3 million in General Government. The large variances in both Public Safety and General Government are due to imposed expenditure restraints.

MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2012**

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2012 the County had \$136,573,182 net of accumulated depreciation invested in capital assets for its governmental and business-type activities. Of this total, \$100,392,915 was related to governmental activities and \$36,180,267 to the business-type activities.

Governmental activities largest increases occurred in the building and infrastructure categories.

Acquisitions in the business-type activities amounted to \$7,932,087. The Sewer Fund accounted for \$7.5 million of the acquisitions with additional OWDA and OPWC projects.

The following table summarizes the County's capital assets as of December 31, 2012 and December 31, 2011:

	Governmental Activities		Increase (Decrease)
	2012	2011	
Land	\$5,517,735	\$5,517,735	\$0
Total Non-Depreciable Capital Assets	5,517,735	5,517,735	0
Buildings	48,853,411	43,743,663	5,109,748
Improvements Other Than Buildings	353,311	341,989	11,322
Machinery and Equipment	21,082,715	20,290,185	792,530
Infrastructure	84,071,457	77,023,050	7,048,407
Less: Accumulated Depreciation	(59,485,714)	(57,069,725)	(2,415,989)
Total Depreciable Capital Assets	94,875,180	84,329,162	10,546,018
Totals	\$100,392,915	\$89,846,897	\$10,546,018

	Business-Type Activities		Increase (Decrease)
	2012	2011	
Land	\$90,000	\$90,000	\$0
Total Non-Depreciable Capital Assets	90,000	90,000	0
Buildings	3,836,035	3,836,035	0
Improvements Other Than Buildings	39,954,246	32,223,378	7,730,868
Machinery and Equipment	1,581,285	1,656,968	(75,683)
Less: Accumulated Depreciation	(9,281,299)	(8,517,451)	(763,848)
Total Non-Depreciable Capital Assets	36,090,267	29,198,930	6,891,337
Totals	\$36,180,267	\$29,288,930	\$6,891,337

Additional information on the County's capital assets can be found in Note 11.

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2012***

Unaudited

Debt

At December 31, 2012, the County had \$15.84 million in bonds outstanding, \$1,170,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2012 and December 31, 2011:

	<u>2012</u>	<u>Restated 2011</u>
Governmental Activities:		
General Obligation Bonds	\$8,089,650	\$8,452,850
Superfund Site Liability	7,261,430	7,762,920
Capital Leases	0	12,671
Compensated Absences	2,977,335	2,822,757
Total Governmental Activities	<u>18,328,415</u>	<u>19,051,198</u>
Business-Type Activities:		
General Obligation Bonds	7,750,350	8,317,150
OPWC Loans	854,200	930,050
OWDA Loans	3,984,639	3,134,611
Landfill Postclosure Care Liability	28,465	27,660
Compensated Absences	135,657	158,126
Total Business-Type Activities	<u>12,753,311</u>	<u>12,567,597</u>
Totals	<u>\$31,081,726</u>	<u>\$31,618,795</u>

State statutes limit the amount of unvoted general obligation debt the County may issue. The aggregate amount of the County's unvoted debt is also subject to overlapping debt restrictions with other political subdivisions. The actual aggregate amount of the County's unvoted debt, when added to that of other political subdivisions within the County, is limited to ten mills. At December 31, 2012, the County's outstanding debt was below the legal limit. Additional information on the County's long-term debt can be found in Note 16.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

From 1990 through 2008 Miami County's employment has been better than both the state and national rate. During 2011, the County's unemployment rate was 7.6% while the State had an 7.9% unemployment rate. In 2012, the County's unemployment rate dropped to 7.0% and the State dropped to 7.2%

While Miami County remains in good financial shape, the County's budget for the general fund in 2013 is very conservative. Total revenues for 2013 are projected to be \$22.9 million, which is 7.1% less than what was actually received on a cash basis in fiscal year 2012. The General Fund's anticipated expenses are projected to increase 21.7% from \$23 million on a cash basis in 2012 to \$28 million in 2013. Our Sales Tax for 2013 is projected to be \$13.9 million due to the .25% tax increase effective October 2009. Investment income is expected to be \$281,000 in 2013 if interest rates remain steady with 2012 rates.

REQUESTS FOR INFORMATION

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



MIAMI COUNTY, OHIO

Statement of Net Position
December 31, 2012

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
Assets:				
Cash and Cash Equivalents	\$ 23,445,710	\$ 2,178,777	\$ 25,624,487	\$ 162,569
Cash and Cash Equivalents with Fiscal Agent	402,296	0	402,296	0
Investments	23,695,633	2,536,006	26,231,639	1,287,256
Receivables:				
Taxes	15,911,194	0	15,911,194	0
Accounts	255,452	366,915	622,367	120,654
Intergovernmental	11,801,964	24,663	11,826,627	0
Interest	31,670	0	31,670	0
Loans	1,873,293	0	1,873,293	0
Internal Balances	304,818	(304,818)	0	0
Inventory of Supplies at Cost	243,192	0	243,192	1,983
Prepaid Items	172,821	0	172,821	12,113
Non-Depreciable Capital Assets	5,517,735	90,000	5,607,735	130,000
Depreciable Capital Assets, Net	94,875,180	36,090,267	130,965,447	1,118,638
Total Assets	178,530,958	40,981,810	219,512,768	2,833,213
Liabilities:				
Accounts Payable	1,144,170	298,494	1,442,664	21,282
Accrued Wages and Benefits	936,599	47,397	983,996	50,199
Intergovernmental Payable	102,090	244,727	346,817	0
Claims Payable	227,520	0	227,520	0
Due to Others	0	0	0	3,435
Accrued Interest Payable	33,053	24,892	57,945	0
General Obligation Notes Payable	7,118,400	205,600	7,324,000	0
Long Term Liabilities:				
Due Within One Year	2,352,173	908,322	3,260,495	0
Due in More Than One Year	15,976,242	11,844,989	27,821,231	0
Total Liabilities	27,890,247	13,574,421	41,464,668	74,916
Deferred Inflows of Resources:				
Property Tax Levy for Next Fiscal Year	12,829,186	0	12,829,186	0

MIAMI COUNTY, OHIO

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
Net Position:				
Net Investment in Capital Assets	85,184,865	23,385,478	108,570,343	1,248,638
Restricted For:				
Capital Projects	5,260,777	0	5,260,777	0
Debt Service	32,245	0	32,245	0
Public Safety	6,615,032	0	6,615,032	0
Health	7,788,871	0	7,788,871	0
Human Services	10,152,557	0	10,152,557	0
Public Works	9,542,998	0	9,542,998	0
General Government	2,211,685	0	2,211,685	0
Other Purposes	31,016	0	31,016	0
Unrestricted	10,991,479	4,021,911	15,013,390	1,509,659
Total Net Position	\$ 137,811,525	\$ 27,407,389	\$ 165,218,914	\$ 2,758,297

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Statement of Activities
For the Year Ended December 31, 2012

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Public Safety	\$ 15,692,704	\$ 5,060,027	\$ 2,209,015	\$ 0
Health	15,901,185	633,780	6,690,214	0
Human Services	11,075,877	1,738,403	8,197,917	0
Conservation and Recreation	605,984	0	0	0
Public Works	8,397,223	1,114,844	0	13,108,196
General Government	14,678,303	6,073,523	593,122	0
Interest and Fiscal Charges	320,406	0	0	0
Total Governmental Activities	66,671,682	14,620,577	17,690,268	13,108,196
Business-Type Activities:				
Water	1,462,077	1,863,830	0	107,009
Sewer	2,491,626	2,316,751	0	7,437,061
Transfer Station	5,378,338	5,246,512	0	54,430
Sheriff Police Rotary	332,117	353,477	0	0
Total Business-Type Activities	9,664,158	9,780,570	0	7,598,500
Total Primary Government	\$ 76,335,840	\$ 24,401,147	\$ 17,690,268	\$ 20,706,696
Component Unit:				
Riverside Training Industries, Inc.	\$ 2,164,967	\$ 1,163,740	\$ 1,003,862	\$ 0

General Revenues:

Property Taxes
Sales Taxes
Intergovernmental, Unrestricted
Investment Earnings
Miscellaneous
Total General Revenues

Change in Net Position

Net Position Beginning of Year, Restated

Net Position End of Year

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Net (Expense) Revenue
and Changes in Net Position

Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
\$ (8,423,662)	\$ 0	\$ (8,423,662)	
(8,577,191)	0	(8,577,191)	
(1,139,557)	0	(1,139,557)	
(605,984)	0	(605,984)	
5,825,817	0	5,825,817	
(8,011,658)	0	(8,011,658)	
(320,406)	0	(320,406)	
<u>(21,252,641)</u>	<u>0</u>	<u>(21,252,641)</u>	
0	508,762	508,762	
0	7,262,186	7,262,186	
0	(77,396)	(77,396)	
0	21,360	21,360	
<u>0</u>	<u>7,714,912</u>	<u>7,714,912</u>	
<u>(21,252,641)</u>	<u>7,714,912</u>	<u>(13,537,729)</u>	
			\$ 2,635
12,870,358	0	12,870,358	0
14,992,078	0	14,992,078	0
4,105,750	0	4,105,750	0
374,294	0	374,294	75,333
<u>1,308,062</u>	<u>0</u>	<u>1,308,062</u>	<u>0</u>
<u>33,650,542</u>	<u>0</u>	<u>33,650,542</u>	<u>75,333</u>
12,397,901	7,714,912	20,112,813	77,968
<u>125,413,624</u>	<u>19,692,477</u>	<u>145,106,101</u>	<u>2,680,329</u>
<u>\$ 137,811,525</u>	<u>\$ 27,407,389</u>	<u>\$ 165,218,914</u>	<u>\$ 2,758,297</u>

MIAMI COUNTY, OHIO

Balance Sheet
Governmental Funds
December 31, 2012

	General	Job and Family Services	Board of Developmental Disabilities
	<u> </u>	<u> </u>	<u> </u>
Assets:			
Cash and Cash Equivalents	\$ 5,834,134	\$ 427,200	\$ 2,916,833
Cash and Cash Equivalents with Fiscal Agent	0	0	402,296
Investments	8,094,370	555,624	3,785,243
Receivables:			
Taxes	6,572,270	0	7,798,272
Accounts	170,718	0	0
Intergovernmental	1,273,564	4,025,306	1,139,077
Interest	31,670	0	0
Loans	0	0	0
Due from Other Funds	88,656	91,195	0
Interfund Loans Receivable	486,932	0	0
Advances to Other Funds	65,088	0	0
Inventory of Supplies, at Cost	0	0	0
Prepaid Items	128,724	0	28,237
Total Assets	<u>\$ 22,746,126</u>	<u>\$ 5,099,325</u>	<u>\$ 16,069,958</u>
Liabilities:			
Accounts Payable	\$ 202,627	\$ 33,977	\$ 45,672
Accrued Wages and Benefits Payable	368,508	44,347	191,599
Intergovernmental Payable	38,120	0	49,560
Due to Other Funds	59,095	21,186	7,197
Interfund Loans Payable	0	0	0
Advances from Other Funds	0	0	0
Compensated Absences Payable	0	0	20,471
Accrued Interest Payable	0	0	0
General Obligation Notes Payable	0	0	0
Total Liabilities	<u>668,350</u>	<u>99,510</u>	<u>314,499</u>
Deferred Inflows of Resources:			
Unavailable Amounts	1,075,373	3,707,182	856,856
Property Tax Levy for Next Fiscal Year	4,449,777	0	7,463,562
Total Deferred Inflows of Resources	<u>5,525,150</u>	<u>3,707,182</u>	<u>8,320,418</u>
Fund Balances:			
Nonspendable	592,566	0	28,237
Restricted	0	1,292,633	7,406,804
Committed	0	0	0
Assigned	1,072,498	0	0
Unassigned	14,887,562	0	0
Total Fund Balances	<u>16,552,626</u>	<u>1,292,633</u>	<u>7,435,041</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 22,746,126</u>	<u>\$ 5,099,325</u>	<u>\$ 16,069,958</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Permanent Improvement Fund	Other Governmental Funds	Total Governmental Funds
\$ 1,483,553	\$ 12,184,808	\$ 22,846,528
0	0	402,296
1,929,551	8,551,536	22,916,324
40,250	1,500,402	15,911,194
0	84,734	255,452
0	5,364,017	11,801,964
0	0	31,670
0	1,873,293	1,873,293
0	118,389	298,240
0	0	486,932
0	0	65,088
0	243,192	243,192
0	15,860	172,821
<u>\$ 3,453,354</u>	<u>\$ 29,936,231</u>	<u>\$ 77,304,994</u>
\$ 292,011	\$ 552,581	\$ 1,126,868
0	332,145	936,599
0	14,410	102,090
0	205,944	293,422
0	186,932	186,932
0	65,088	65,088
0	18,073	38,544
5,588	263	5,851
6,799,000	319,400	7,118,400
<u>7,096,599</u>	<u>1,694,836</u>	<u>9,873,794</u>
0	5,075,927	10,715,338
0	915,847	12,829,186
<u>0</u>	<u>5,991,774</u>	<u>23,544,524</u>
0	259,052	879,855
0	21,627,952	30,327,389
0	484,169	484,169
0	0	1,072,498
<u>(3,643,245)</u>	<u>(121,552)</u>	<u>11,122,765</u>
<u>(3,643,245)</u>	<u>22,249,621</u>	<u>43,886,676</u>
<u>\$ 3,453,354</u>	<u>\$ 29,936,231</u>	<u>\$ 77,304,994</u>

MIAMI COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2012***

Total Governmental Fund Balances \$ 43,886,676

***Amounts reported for governmental activities in the
statement of net position are different because:***

Capital Assets used in governmental activities are not resources and
therefore are not reported in the funds. 100,392,915

Other long-term assets are not available to pay for current period expenditures
and therefore are reported as deferred inflows of resources in the funds. 10,715,338

Long-term liabilities, including bonds payable, are not due and payable
in the current period and therefore are not reported in the funds. (18,317,073)

The Internal Service Fund is used by management to charge the costs of
insurance to individual funds. The assets and liabilities of the internal
service fund is included in governmental activities in the statement of
net assets. This is the balance that is recorded in the governmental
activities. 1,133,669

Net Position of Governmental Activities \$ 137,811,525

See accompanying notes to the basic financial statements



MIAMI COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2012**

	General	Job and Family Services	Board of Developmental Disabilities
Revenues:			
Taxes	\$ 16,147,557	\$ 0	\$ 7,395,032
Intergovernmental Revenues	2,327,570	3,139,486	8,482,075
Charges for Services	3,507,988	20,103	236,082
Licenses and Permits	1,079,151	0	0
Investment Earnings	381,623	0	(6,106)
Fines and Forfeitures	1,019,259	0	0
All Other Revenues	564,858	124,191	35,151
Total Revenue	25,028,006	3,283,780	16,142,234
Expenditures:			
Current:			
Public Safety	8,777,035	0	0
Health	174,048	0	15,448,128
Human Services	2,296,402	3,071,046	0
Conservation and Recreation	417,576	0	0
Public Works	210,730	0	0
General Government	10,912,004	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	22,787,795	3,071,046	15,448,128
Excess (Deficiency) of Revenues Over Expenditures	2,240,211	212,734	694,106
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers Out	(446,430)	(272,557)	0
Total Other Financing Sources (Uses)	(446,430)	(272,557)	0
Net Change in Fund Balances	1,793,781	(59,823)	694,106
Fund Balances at Beginning of Year	14,758,845	1,352,456	6,740,935
Decrease in Inventory Reserve	0	0	0
Fund Balances End of Year	\$ 16,552,626	\$ 1,292,633	\$ 7,435,041

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ 140,114	\$ 4,145,763	\$ 27,828,466
0	14,134,933	28,084,064
1,111,761	7,252,623	12,128,557
0	25	1,079,176
0	2,997	378,514
0	302,153	1,321,412
13,600	506,890	1,244,690
<u>1,265,475</u>	<u>26,345,384</u>	<u>72,064,879</u>
0	6,948,850	15,725,885
0	347,399	15,969,575
0	5,904,421	11,271,869
0	188,408	605,984
0	7,178,130	7,388,860
0	3,157,898	14,069,902
5,822,621	601,744	6,424,365
0	375,871	375,871
38,382	296,291	334,673
<u>5,861,003</u>	<u>24,999,012</u>	<u>72,166,984</u>
(4,595,528)	1,346,372	(102,105)
352,223	619,627	971,850
0	(252,863)	(971,850)
<u>352,223</u>	<u>366,764</u>	<u>0</u>
(4,243,305)	1,713,136	(102,105)
600,060	20,637,303	44,089,599
0	(100,818)	(100,818)
<u>\$ (3,643,245)</u>	<u>\$ 22,249,621</u>	<u>\$ 43,886,676</u>

MIAMI COUNTY, OHIO

***Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds
To The Statement Of Activities
For The Year Ended December 31, 2012***

Net Change in Fund Balances - Total Governmental Funds \$ (102,105)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and contributions exceeded depreciation. 10,678,424

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets net of proceeds received. (132,406)

Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (263,626)

The repayment of principal of long-term debt consumes current financial resources of governmental funds, however it does not effect net position. 877,361

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 14,267

Some expenses reported in the statement of activities, such as change in inventory and compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. (234,339)

The Internal Service Fund, is used to charge the cost of services (e.g. insurance) to individual funds, is not included in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the County's Internal Service Fund is allocated among the governmental activities. 1,560,325

Change in Net Position of Governmental Activities \$ 12,397,901

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2012**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 14,833,770	\$ 14,833,770	\$ 15,995,292	\$ 1,161,522
Intergovernmental Revenues	1,843,800	1,843,800	2,225,405	381,605
Charges for Services	2,194,000	2,194,000	2,834,845	640,845
Licenses and Permits	764,031	764,031	1,081,801	317,770
Investment Earnings	450,000	450,000	368,945	(81,055)
Fines and Forfeitures	1,012,500	1,012,500	1,030,775	18,275
All Other Revenues	286,429	286,429	561,410	274,981
Total Revenues	21,384,530	21,384,530	24,098,473	2,713,943
Expenditures:				
Current:				
Public Safety	10,234,861	10,383,486	9,423,295	960,191
Health	179,730	225,906	218,723	7,183
Human Services	2,353,087	2,356,559	2,308,751	47,808
Conservation and Recreation	419,759	419,759	418,567	1,192
Public Works	238,282	240,208	210,404	29,804
General Government	12,266,169	12,252,487	10,982,998	1,269,489
Total Expenditures	25,691,888	25,878,405	23,562,738	2,315,667
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,307,358)	(4,493,875)	535,735	5,029,610
Other Financing Sources (Uses):				
Transfers Out	(403,248)	(446,430)	(446,430)	0
Advances In	100,000	100,000	150,000	50,000
Advances Out	0	(75,000)	(75,000)	0
Total Other Financing Sources (Uses):	(303,248)	(421,430)	(371,430)	50,000
Net Change in Fund Balance	(4,610,606)	(4,915,305)	164,305	5,079,610
Fund Balance at Beginning of Year	10,470,333	10,470,333	10,470,333	0
Prior Year Encumbrances	893,193	893,193	893,193	0
Fund Balance at End of Year	\$ 6,752,920	\$ 6,448,221	\$ 11,527,831	\$ 5,079,610

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

***Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Job and Family Services Fund
For the Year Ended December 31, 2012***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 4,051,801	\$ 4,191,581	\$ 3,262,010	\$ (929,571)
Charges for Services	24,000	24,000	20,103	(3,897)
All Other Revenues	178,000	178,000	124,191	(53,809)
Total Revenues	4,253,801	4,393,581	3,406,304	(987,277)
Expenditures:				
Current:				
Human Services	4,661,180	4,050,038	3,477,182	572,856
Total Expenditures	4,661,180	4,050,038	3,477,182	572,856
Excess (Deficiency) of Revenues Over (Under) Expenditures	(407,379)	343,543	(70,878)	(414,421)
Other Financing Sources (Uses):				
Transfers Out	0	(273,000)	(272,557)	443
Total Other Financing Sources (Uses):	0	(273,000)	(272,557)	443
Net Change in Fund Balance	(407,379)	70,543	(343,435)	(413,978)
Fund Balance at Beginning of Year	765,167	765,167	765,167	0
Prior Year Encumbrances	390,329	390,329	390,329	0
Fund Balance at End of Year	\$ 748,117	\$ 1,226,039	\$ 812,061	\$ (413,978)

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Board of Developmental Disabilities Fund
For the Year Ended December 31, 2012**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 7,552,200	\$ 7,552,200	\$ 7,395,032	\$ (157,168)
Intergovernmental Revenues	4,521,075	4,521,075	5,708,968	1,187,893
Charges for Services	274,350	274,350	212,525	(61,825)
Investment Earnings	250	250	142	(108)
All Other Revenues	42,850	32,850	35,151	2,301
Total Revenues	12,390,725	12,380,725	13,351,818	971,093
Expenditures:				
Current:				
Health	13,758,373	13,846,317	12,996,743	849,574
Total Expenditures	13,758,373	13,846,317	12,996,743	849,574
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,367,648)	(1,465,592)	355,075	1,820,667
Fund Balance at Beginning of Year	5,589,794	5,589,794	5,589,794	0
Prior Year Encumbrances	441,675	441,675	441,675	0
Fund Balance at End of Year	\$ 4,663,821	\$ 4,565,877	\$ 6,386,544	\$ 1,820,667

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2012**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 387,357	\$ 877,519	\$ 684,957
Investments	503,804	1,141,329	890,873
Receivables:			
Accounts	113,726	192,295	60,894
Intergovernmental	0	18,639	0
Total Current Assets	1,004,887	2,229,782	1,636,724
Noncurrent Assets:			
Non-Depreciable Capital Assets	0	10,000	80,000
Depreciable Capital Assets, Net	5,337,823	27,132,084	3,620,360
Total Noncurrent Assets	5,337,823	27,142,084	3,700,360
Total Assets	6,342,710	29,371,866	5,337,084
Liabilities:			
Current Liabilities:			
Accounts Payable	1,850	27,718	268,926
Accrued Wages and Benefits Payable	4,452	9,155	22,095
Intergovernmental Payable	119,771	124,956	0
Claims Payable	0	0	0
Due to Other Funds	0	1,417	3,401
Interfund Loans Payable	300,000	0	0
Accrued Interest Payable	6,942	13,875	4,075
General Obligation Notes Payable	0	205,600	0
Compensated Absences Payable - Current	10,825	14,430	45,455
General Obligation Bonds - Current	166,584	341,758	77,958
OWDA Loans Payable - Current	9,730	161,982	0
Ohio Public Works Commission			
Loans Payable - Current	36,250	43,350	0
Total Current Liabilities	656,404	944,241	421,910

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities Internal Service Fund
\$ 228,944	\$ 2,178,777	\$ 599,182
0	2,536,006	779,309
0	366,915	0
6,024	24,663	0
234,968	5,106,361	1,378,491
0	90,000	0
0	36,090,267	0
0	36,180,267	0
234,968	41,286,628	1,378,491
0	298,494	17,302
11,695	47,397	0
0	244,727	0
0	0	227,520
0	4,818	0
0	300,000	0
0	24,892	0
0	205,600	0
0	70,710	0
0	586,300	0
0	171,712	0
0	79,600	0
11,695	2,034,250	244,822

(Continued)

MIAMI COUNTY, OHIO

***Statement of Net Position
Proprietary Funds
December 31, 2012***

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Transfer Station</u>
<i>Noncurrent Liabilities</i>			
Compensated Absences Payable	8,436	15,899	40,612
General Obligation Bonds Payable	2,082,703	3,957,951	1,123,396
OWDA Loans Payable	276,101	3,536,826	0
Ohio Public Works Commission Loans Payable	368,750	405,850	0
Landfill Postclosure Care Liability	0	0	28,465
<i>Total Noncurrent Liabilities</i>	<u>2,735,990</u>	<u>7,916,526</u>	<u>1,192,473</u>
Total Liabilities	<u>3,392,394</u>	<u>8,860,767</u>	<u>1,614,383</u>
Net Position:			
Net Investment in Capital Assets	2,397,705	18,488,767	2,499,006
Unrestricted	552,611	2,022,332	1,223,695
Total Net Position	<u>\$ 2,950,316</u>	<u>\$ 20,511,099</u>	<u>\$ 3,722,701</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

<u>Sheriff Police Rotary</u>	<u>Total Enterprise Funds</u>	<u>Governmental Activities Internal Service Fund</u>
0	64,947	0
0	7,164,050	0
0	3,812,927	0
0	774,600	0
0	28,465	0
<u>0</u>	<u>11,844,989</u>	<u>0</u>
11,695	13,879,239	244,822
0	23,385,478	0
<u>223,273</u>	<u>4,021,911</u>	<u>1,133,669</u>
<u>\$ 223,273</u>	<u>\$ 27,407,389</u>	<u>\$ 1,133,669</u>

MIAMI COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2012**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Operating Revenues:			
Charges for Services	\$ 1,863,244	\$ 2,299,773	\$ 5,175,251
Other Operating Revenue	586	16,978	71,261
Total Operating Revenues	1,863,830	2,316,751	5,246,512
Operating Expenses:			
Personal Services	178,659	362,881	912,576
Materials and Supplies	939,942	51,292	86,854
Contractual Services	61,538	1,284,669	4,007,303
Utilities	7,060	34,704	46,977
Depreciation	185,938	582,019	173,621
Health Insurance Claims	0	0	0
Other Operating Expenses	0	0	200
Total Operating Expenses	1,373,137	2,315,565	5,227,531
Operating Income (Loss)	490,693	1,186	18,981
Nonoperating Revenue (Expenses):			
Interest and Fiscal Charges	(88,940)	(176,061)	(51,635)
Loss on Disposal of Capital Assets	0	0	(99,172)
Special Assessment Revenue	107,009	399,113	0
Total Nonoperating Revenues (Expenses)	18,069	223,052	(150,807)
Income (Loss) Before Contributions	508,762	224,238	(131,826)
Capital Contributions	0	7,037,948	54,430
Change in Net Position	508,762	7,262,186	(77,396)
Net Position Beginning of Year, Restated	2,441,554	13,248,913	3,800,097
Net Position End of Year	\$ 2,950,316	\$ 20,511,099	\$ 3,722,701

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities Internal Service Fund
\$ 353,477	\$ 9,691,745	\$ 6,420,766
0	88,825	22,237
353,477	9,780,570	6,443,003
332,117	1,786,233	0
0	1,078,088	0
0	5,353,510	1,071,242
0	88,741	0
0	941,578	0
0	0	3,811,436
0	200	0
332,117	9,248,350	4,882,678
21,360	532,220	1,560,325
0	(316,636)	0
0	(99,172)	0
0	506,122	0
0	90,314	0
21,360	622,534	1,560,325
0	7,092,378	0
21,360	7,714,912	1,560,325
201,913	19,692,477	(426,656)
\$ 223,273	\$ 27,407,389	\$ 1,133,669

MIAMI COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Cash Flows from Operating Activities:			
Cash Received from Customers	\$1,862,543	\$2,261,592	\$5,207,283
Cash Payments for Goods and Services	(1,038,277)	(1,479,687)	(4,154,759)
Cash Payments to Employees	(190,578)	(374,909)	(912,122)
Other Operating Revenues	586	16,978	71,261
Net Cash Provided by Operating Activities	<u>634,274</u>	<u>423,974</u>	<u>211,663</u>
Cash Flows from Noncapital Financing Activities:			
Advances Out	(100,000)	0	0
Net Cash Used by Noncapital Financing Activities	<u>(100,000)</u>	<u>0</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition and Construction of Assets	(251,880)	(7,178,488)	(149,496)
General Obligation Notes Issued	0	411,200	0
Premium on General Obligation Notes Issued	0	1,213	0
Cash Received from Intergovernmental Grants	41,762	6,749,918	1,450
Ohio Water Development Authority Loan Initiated	249,001	770,913	0
Payment on Ohio Water Development Authority Loan	(14,351)	(155,535)	0
Principal Paid on General Obligation Notes	0	(738,600)	0
Principal Paid on General Obligation Bonds	(164,050)	(326,451)	(76,299)
Principal Paid on Ohio Public Works Commission Loan	(35,000)	(40,850)	0
Special Assessment Revenue Received	107,009	399,113	0
Interest Paid on All Debt	(91,282)	(179,296)	(51,005)
Net Cash Used by Capital and Related Financing Activities	<u>(158,791)</u>	<u>(286,863)</u>	<u>(275,350)</u>
Cash Flows from Investing Activities:			
Purchase of Investments	(62,061)	0	0
Sale of Investments	0	470,617	513,581
Net Cash Provided (Used) by Investing Activities	<u>(62,061)</u>	<u>470,617</u>	<u>513,581</u>
Net Increase in Cash and Cash Equivalents	313,422	607,728	449,894
Cash and Cash Equivalents at Beginning of Year	73,935	269,791	235,063
Cash and Cash Equivalents at End of Year	<u>\$387,357</u>	<u>\$877,519</u>	<u>\$684,957</u>

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total	Governmental Activities Internal Service Fund
\$354,747	\$9,686,165	\$6,420,766
0	(6,672,723)	(5,323,207)
(333,037)	(1,810,646)	0
0	88,825	22,237
<u>21,710</u>	<u>1,291,621</u>	<u>1,119,796</u>
0	(100,000)	0
0	(100,000)	0
0	(7,579,864)	0
0	411,200	0
0	1,213	0
0	6,793,130	0
0	1,019,914	0
0	(169,886)	0
0	(738,600)	0
0	(566,800)	0
0	(75,850)	0
0	506,122	0
0	(321,583)	0
0	(721,004)	0
0	(62,061)	(779,309)
0	984,198	0
0	922,137	(779,309)
21,710	1,392,754	340,487
207,234	786,023	258,695
<u>\$228,944</u>	<u>\$2,178,777</u>	<u>\$599,182</u>

(Continued)

MIAMI COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income	\$490,693	\$1,186	\$18,981
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation Expense	185,938	582,019	173,621
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(1,884)	(39,364)	32,032
Decrease in Due from Other Funds	1,183	1,183	0
Decrease in Intergovernmental Receivable	0	0	0
Increase (Decrease) in Accounts Payable	(20,841)	(34,114)	17,525
Increase (Decrease) in Accrued Wages and Benefits	(774)	(408)	158
Decrease in Due to Other Funds	0	(731)	(316)
Decrease in Intergovernmental Payables	(8,896)	(74,177)	(30,634)
Decrease in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	(11,145)	(11,620)	296
Total Adjustments	<u>143,581</u>	<u>422,788</u>	<u>192,682</u>
Net Cash Provided by Operating Activities	<u>\$634,274</u>	<u>\$423,974</u>	<u>\$211,663</u>

Schedule of Noncash Investing, Capital and Financing Activities:

During 2012, the Sewer and Transfer Station Funds received \$297,500 and \$52,980 respectively, of capital assets contributed by developers. At December 31, 2012 the Sewer Fund had a \$3,000 liability for the purchase of certain capital assets.

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total	Governmental - Activities Internal Service Fund
\$21,360	\$532,220	\$1,560,325
0	941,578	0
0	(9,216)	0
0	2,366	0
1,270	1,270	0
0	(37,430)	17,302
(920)	(1,944)	0
0	(1,047)	0
0	(113,707)	0
0	0	(457,831)
0	(22,469)	0
350	759,401	(440,529)
<u>\$21,710</u>	<u>\$1,291,621</u>	<u>\$1,119,796</u>

MIAMI COUNTY, OHIO

***Statement of Assets and Liabilities
Fiduciary Funds
For the Year Ended December 31, 2012***

	<u>Agency Funds</u>
Assets:	
Cash and Cash Equivalents	\$ 9,640,917
Investments	8,168,999
Receivables:	
Taxes	76,699,560
Accounts	854,704
Special Assessments	<u>3,228,451</u>
Total Assets	<u>98,592,631</u>
Liabilities:	
Intergovernmental Payable	83,656
Due to Others	<u>98,508,975</u>
Total Liabilities	<u>\$ 98,592,631</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

B. Basis of Presentation - Fund Accounting

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

Governmental Funds

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

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

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

Permanent Improvement Fund - This fund is used 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.

Proprietary Funds

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

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. These funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations or other governmental units and therefore not available to support the County's own programs. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operation. These funds operate on an accrual basis of accounting. Discussion of specific agency fund activities can be found beginning on page 166.

C. Basis of Presentation – Financial Statements

Government-wide Financial Statements – The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government and its discretely presented component unit, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

Interfund receivables and payables between governmental and business-type activities have been eliminated in the government-wide Statement of Net Position. Transfers between governmental funds are eliminated on the government-wide Statement of Activities. These eliminations minimize the duplicating effect on assets, liabilities, revenues, and expenditures within the governmental and business-type activities total column; however, the interfund services provided and used are not eliminated in the process of consolidation.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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

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

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

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

D. Basis of Accounting

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

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

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

Property taxes measurable as of December 31, 2012 but which are not intended to finance 2012 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred inflows of resources.

The accrual basis of accounting is utilized for reporting purposes by the government-wide, the proprietary fund and fiduciary fund financial statements. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

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

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

1. Tax Budget

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

2. Estimated Resources

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2012.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1st of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1st of each year for the period January 1st through December 31st. The appropriations resolution establishes spending controls at the fund, function, organizational unit and/or department, and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed the current estimated resources. During 2012, several supplemental appropriations were necessary to budget for unanticipated expenditures. Expenditures may not legally exceed budgeted appropriations at the object level. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners. The budgetary figures, which appear on the budgetary statements, are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.

4. Encumbrances

As part of formal budgetary control, purchase orders, contracts and other commitments for expenditures are encumbered and recorded as the equivalent of expenditures (budget basis) in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. However, on the GAAP basis of accounting, encumbrances do not constitute expenditures or liabilities.

5. Lapsing of Appropriations

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

6. Budgetary Basis of Accounting

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

6. Budgetary Basis of Accounting (Continued)

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

	Net Change in Fund Balances		
	General	Job and Family Services	Board of Developmental Disabilities
GAAP Basis (as reported)	\$1,793,781	(\$59,823)	\$694,106
Increase (Decrease):			
Accrued Revenues at December 31, 2012			
received during 2013	(3,001,285)	(409,319)	(608,466)
Accrued Revenues at December 31, 2011			
received during 2012	2,838,463	440,648	362,457
Accrued Expenditures at December 31, 2012			
paid during 2013	668,350	99,510	314,499
Accrued Expenditures at December 31, 2011			
paid during 2012	(645,243)	(243,688)	(360,464)
2012 Prepays for 2013	(128,724)	0	(28,237)
2011 Prepays for 2012	126,248	0	5,893
Change in Cash with Fiscal Agent	0	0	299,284
Perspective Difference:			
Activity of Funds Reclassified for GAAP Reporting Purpose	(162,661)	0	0
Outstanding Encumbrances	(1,324,624)	(170,763)	(323,997)
Budget Basis	\$164,305	(\$343,435)	\$355,075

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents

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

The County Treasurer pools cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each had maintained its own cash and investment account. For purposes of the statement of cash flows, the proprietary funds consider their share of equity in STAR Ohio and pooled certificates of deposit to be cash equivalents. See Note 6 "Cash, Cash Equivalents and Investments."

G. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the County records all its investments at fair value except for nonparticipating investment contracts (certificates of deposit) which are reported at cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices. See Note 6, "Cash, Cash Equivalents and Investments." During 2012, the County invested funds in U.S. Government Securities, certificates of deposit, money market mutual funds and STAR Ohio.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2012. Riverside Training Industries (discretely presented component unit) permitted investments include mortgage backed securities, stocks, corporate bonds and mutual funds. All investments are valued at share market prices, which are the prices the investments could be sold for on December 31, 2012. See Note 6, "Cash, Cash Equivalents and Investments."

H. Inventory of Supplies

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2012, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

J. Capital Assets and Depreciation

Capital assets are defined by the County as assets with an initial, individual cost of more than \$10,000.

1. Property, Plant and Equipment - Governmental Activities

Governmental Activities capital assets are those not directly related to the business type funds. These generally are acquired or constructed for governmental activities and are recorded as expenditures in the governmental funds and are capitalized at cost or estimated historical cost for assets not purchased in recent years.

Estimated historical costs for governmental activities capital asset values were initially determined by identifying historical costs when such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain capital assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition.

Capital assets include land, buildings, improvements other than buildings, machinery and equipment and infrastructure. Infrastructure is defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significant number of years. Examples of governmental activities infrastructure include roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems. These assets are reported in the Governmental Activities column of the Government-wide Statement of Net Position, but they are not reported in the Fund Financial Statements.

2. Property, Plant and Equipment – Business Type Activities

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets and Depreciation (Continued)

3. Depreciation

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

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

K. Accrued Liabilities and Long-term Obligations

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

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

L. Long-Term Obligations

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

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-Term Obligations (Continued)

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Compensated Absences

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

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

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

N. Grants and Other Intergovernmental Revenues

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

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

O. Pensions

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Operating Revenues and Expenses

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

Q. Self-Funded Insurance

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

R. Interfund Activity

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

S. Fund Balance

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

Nonspendable – Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form or legally contractually required to be maintained intact.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Fund Balance (Continued)

Restricted – Restricted fund balance consists of amounts that have constraints placed on them either externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the County to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

Committed – Committed fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision making authority. For the County, these constraints consist of resolutions passed by the County Commissioners. Committed amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action (ordinance, resolution) it employed previously to commit those amounts.

Assigned – Assigned fund balance consists of amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned – Unassigned fund balance consists of amounts that have not been restricted, committed or assigned to specific purposes within the General Fund as well as negative fund balances in all other governmental funds.

When both restricted and unrestricted resources are available for use, it is the County's policy to use unrestricted resources first (committed, assigned and unassigned), then restricted resources as they are needed.

T. Net position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County did not have any net position restricted by enabling legislation during 2012.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

U. Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. On the government-wide statement of net position and governmental funds balance sheet, property taxes that are intended to finance future fiscal periods are reported as deferred inflows. In addition, the governmental funds balance sheet reports deferred inflows which arise only under a modified accrual basis of accounting. Accordingly, the item, *unavailable amounts*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable amounts for delinquent property taxes, income taxes, special assessments, and state levied shared taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLE

For 2012 the County implemented GASB Statement No. 62, “*Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*,” GASB Statement No. 63, “*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*” and GASB Statement No. 65, “*Items Previously Reported as Assets and Liabilities*”.

Statement No. 62 incorporated into the GASB’s authoritative literature certain accounting and financial reporting guidance that is included in Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the American Institute of Certified Public Accountants’ (AICPA) Committee on Accounting Procedure issued on or before November 30, 1989 which does not conflict with or contradict GASB pronouncements.

Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. GASB 63 standardizes the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government’s net position.

Statement No. 65 provides guidance on how to properly classify items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources. In addition, guidance is provided on recognizing certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues).

The implementation of these GASB Statements had no impact on beginning of year fund balance/net position.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 3 – RESTATEMENT OF FUND NET POSITION

During 2011 there was an error in the accounting for Ohio Public Works Commission and Ohio Water Development Authority Loans Payable in the Water and Sewer Funds. Balances were restated from amounts previously reported, as detailed below:

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Business-Type Activities</u>
Net Position at December 31, 2011	\$2,491,554	\$11,546,096	\$18,039,660
OWDA Loans Payable	\$0	1,652,817	1,652,817
OPWC Loans Payable	(50,000)	50,000	0
Net Position as Restated	<u>\$2,441,554</u>	<u>\$13,248,913</u>	<u>\$19,692,477</u>

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MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

NOTE 4 – FUND BALANCE CLASSIFICATION

Fund balance is classified as nonspendable, restricted, committed, assigned, and unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Job and Family Services	Board of Developmental Disabilities	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Inventory of Supplies	\$0	\$0	\$0	\$0	\$243,192	\$243,192
Prepaid Items	128,724	0	28,237	0	15,860	172,821
Unclaimed Monies	463,842	0	0	0	0	463,842
Total Nonspendable	592,566	0	28,237	0	259,052	879,855
Restricted:						
Probation Services	0	0	0	0	101,479	101,479
Animal Control	0	0	0	0	145,250	145,250
Children's Services	0	0	0	0	2,461,152	2,461,152
Child Support Enforcement	0	0	0	0	2,492,418	2,492,418
Community Development & Assistance	0	0	0	0	141,349	141,349
Court Services	0	0	0	0	1,108,906	1,108,906
Delinquent Real Estate Tax & Assessment	0	0	0	0	391,623	391,623
Developmental Disabilities	0	0	7,406,804	0	0	7,406,804
Emergency Services	0	0	0	0	3,460,995	3,460,995
Job and Family Services	0	1,292,633	0	0	0	1,292,633
Law Library	0	0	0	0	48,920	48,920
Litter Control and Recycling	0	0	0	0	43,581	43,581
Property Reappraisal	0	0	0	0	432,183	432,183
Public Safety	0	0	0	0	406,681	406,681
Roads	0	0	0	0	4,468,963	4,468,963
Transit Services	0	0	0	0	810,507	810,507
Food Services - Jail	0	0	0	0	197,690	197,690
Victim Assistance	0	0	0	0	61,932	61,932
Youth Services	0	0	0	0	2,669,854	2,669,854
Debt Retirement	0	0	0	0	59,447	59,447
Capital Acquisition and Improvement	0	0	0	0	2,125,022	2,125,022
Total Restricted	0	1,292,633	7,406,804	0	21,627,952	30,327,389
Committed:						
Municipal Court Restitution	0	0	0	0	1,031	1,031
Landfill Cleanup/Maintenance	0	0	0	0	230,339	230,339
Youth Services	0	0	0	0	252,799	252,799
Total Committed	0	0	0	0	484,169	484,169
Assigned:						
Encumbrances	1,072,498	0	0	0	0	1,072,498
Total Assigned	1,072,498	0	0	0	0	1,072,498
Unassigned (Deficits):						
	14,887,562	0	0	(3,643,245)	(121,552)	11,122,765
Total Fund Balances	\$16,552,626	\$1,292,633	\$7,435,041	(\$3,643,245)	\$22,249,621	\$43,886,676

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 5 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position of governmental funds as reported in the government-wide statement of net position. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

Other long-term assets not available to pay for current-period expenditures:

Intergovernmental Revenues	\$8,257,703
Interest Revenue	11,435
Delinquent Tax Revenues	572,907
Loan Revenue	1,873,293
	<u>\$10,715,338</u>

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	(\$8,089,650)
Superfund Site Liability	(7,261,430)
Accrued Interest on Long-Term Debt	(27,202)
Compensated Absences Payable	(2,938,791)
	<u>(\$18,317,073)</u>

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MIAMI COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2012*

NOTE 5 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

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

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

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

Capital Outlay	\$13,692,695
Depreciation Expense	(3,014,271)
	<u>\$10,678,424</u>

Governmental revenues not reported in the funds:

Decrease in Shared Revenue	(\$448,180)
Increase in Delinquent Tax Revenue	33,970
Decrease in Interest Revenue	(4,220)
Increase in Loan Revenue	154,804
	<u>(\$263,626)</u>

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

General Obligation Bond Principal Payments	\$363,200
Superfund Site Liability Payment	501,490
Capital Lease Payments	12,671
	<u>\$877,361</u>

Expenses not requiring the use of current financial resources:

Increase in Compensated Absences Payable	(\$133,521)
Decrease in supplies inventory	(100,818)
	<u>(\$234,339)</u>

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

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

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

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

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

A. Deposits

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

At year end the carrying amount of the County's deposits was \$36,535,048 and the bank balance was \$35,681,982. Federal depository insurance covered \$550,527 of the bank balance and \$35,131,455 was uninsured. Of the remaining uninsured bank balance, the County was exposed to custodial risk as follows:

	<u>Balance</u>
Uninsured and collateralized with securities held by the pledging institution's trust department not in the County's name	\$35,131,455
Total Balance	<u><u>\$35,131,455</u></u>

At year end, the carrying amount of Riverside Training Industries' (component unit) deposits was \$162,569 and the bank balance was \$162,569. Federal depository insurance covered all of the bank balance.

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

B. Investments

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			less than 1	1-3	3-5
STAR Ohio	\$6,975,187	AAAm ¹	\$6,975,187	\$0	\$0
FHLB	2,019,240	AA+ ; Aaa ^{1,2}	0	0	2,019,240
FHLMC	2,021,730	AA+ ; Aaa ^{1,2}	0	0	2,021,730
FNMA	11,268,563	AA+ ; Aaa ^{1,2}	251,098	5,203,502	5,813,963
FFCB	11,248,570	AA+ ; Aaa ^{1,2}	251,090	10,997,480	0
Total Investments	<u>\$33,533,290</u>		<u>\$7,477,375</u>	<u>\$16,200,982</u>	<u>\$9,854,933</u>

¹ Standard & Poor's

² Moody's Investor Service

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

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

Concentration of Credit Risk – The County's investment policy states that the Treasurer may invest in any instrument or security authorized by Ohio Revised Code Section 135. The policy places no limit on the amount the County may invest in any one issuer. The County has invested 20.8% of its portfolio in Star Ohio and 79.2% in US Agency Securities (FNMA, FHLB, FFCB and FHLMC).

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

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

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			N/A	less than 1	1-5
Corporate stocks and bonds	\$1,287,256	A- AA ¹	\$586,925	\$628,967	\$71,364
Total Investments	<u>\$1,287,256</u>		<u>\$586,925</u>	<u>\$628,967</u>	<u>\$71,364</u>

¹ Moody's Investor Service

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

C. Reconciliation of Cash, Cash Equivalents and Investments

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

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

	<u>Cash and Cash Equivalents *</u>	<u>Investments</u>
Per Statement of Net Position	\$35,667,700	\$34,400,638
Certificates of Deposit (with maturities of more than 3 months)	7,842,535	(7,842,535)
Investments:		
STAR Ohio	(6,975,187)	6,975,187
Per GASB Statement No. 3	<u>\$36,535,048</u>	<u>\$33,533,290</u>

* - Includes Cash and Cash Equivalents with Fiscal Agent

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

	<u>Cash and Cash Equivalents</u>	<u>Investments</u>
Per Statement of Net Position	\$162,569	\$1,287,256
Per GASB Statement No. 3	<u>\$162,569</u>	<u>\$1,287,256</u>

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 7 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied as of October 1 in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 2007. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20.

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable as of December 31, 2012. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2012 operations. The receivable is therefore offset by a credit to deferred inflows of resources.

The full tax rate to the County for the year ended December 31, 2012, was \$8.75 per \$1,000 of assessed value. The assessed value upon which the 2012 tax receivable was based was \$2,173,303,310. This amount constitutes \$2,112,238,690 in real property assessed value, \$61,064,620 in public utility assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County's share is .875% (8.75 mills) of assessed value.

B. Other Taxes

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 8- RECEIVABLES

Receivables at December 31, 2012, consisted of taxes, accounts receivable, intergovernmental receivables, interest, loans and interfund receivables. All receivables are considered collectible in full.

NOTE 9- INTERFUND RECEIVABLES AND PAYABLES

Interfund loan balances are expected to be repaid within one year or less while advances to/from other funds represent longer term balances. The following balances at December 31, 2012 represent interfund receivables and payables:

	<u>Interfund Loans</u>		<u>Advances to/from Other Funds</u>	
	<u>Receivables</u>	<u>Payables</u>	<u>Receivables</u>	<u>Payables</u>
Governmental Funds:				
General Fund	\$486,932	\$0	\$65,088	\$0
Other Governmental Funds	0	186,932	0	65,088
Total Governmental Funds	<u>486,932</u>	<u>186,932</u>	<u>65,088</u>	<u>65,088</u>
Proprietary Funds:				
Water	0	300,000	0	0
Total Proprietary Funds	<u>0</u>	<u>300,000</u>	<u>0</u>	<u>0</u>
Total Interfund Loans	<u>\$486,932</u>	<u>\$486,932</u>	<u>\$65,088</u>	<u>\$65,088</u>

Interfund loans allow some funds to operate and pay vendors timely, while awaiting anticipated revenue. Loans are often used as a means of short-term financing and a solution to providing cash flows related to reimbursable grants. There is an interfund loan between the General Fund and the Other Governmental Funds (Ditch Construction Capital Project Fund) for \$56,464 consisting of a short-term note issued at 1% to provide for capital construction. The advance to/from other funds is between the General Fund and the Other Governmental Funds (Ditch Construction Capital Project Fund) consisting of a bond issued at 3% to provide for capital construction.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 9 - INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 2012, represent due from/to other funds:

	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$88,656	\$59,095
Job and Family Services Fund	91,195	21,186
Board of Developmental Disabilities Fund	0	7,197
Other Governmental Funds	118,389	205,944
Total Governmental Funds	298,240	293,422
Enterprise Funds:		
Sewer Fund	0	1,417
Transfer Station Fund	0	3,401
Total Enterprise Funds	0	4,818
Total Interfund Receivables and Payables	\$298,240	\$298,240

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

NOTE 10 - TRANSFERS

The following balances at December 31, 2012 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$0	\$446,430
Job and Family Services Fund	0	272,557
Permanent Improvement Fund	352,223	0
Other Governmental Funds	619,627	252,863
Total All Transfers	\$971,850	\$971,850

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

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2012:

Historical Cost:

Class	December 31, 2011	Additions	Deletions	December 31, 2012
<i>Non-Depreciable Capital Assets:</i>				
Land	\$5,517,735	\$0	\$0	\$5,517,735
Total Non-Depreciable Capital Assets	5,517,735	0	0	5,517,735
<i>Depreciable Capital Assets:</i>				
Buildings	43,743,663	5,109,748	0	48,853,411
Improvements Other Than Buildings	341,989	11,322	0	353,311
Machinery and Equipment	20,290,185	1,302,566	(510,036)	21,082,715
Infrastructure	77,023,050	7,269,059	(220,652)	84,071,457
Total Depreciable Capital Assets	141,398,887	13,692,695	(730,688)	154,360,894
Total Cost	\$146,916,622	\$13,692,695	(\$730,688)	\$159,878,629

Accumulated Depreciation:

Class	December 31, 2011	Additions	Deletions	December 31, 2012
Buildings	(\$9,607,445)	(\$768,478)	\$0	(\$10,375,923)
Improvements Other Than Buildings	(190,670)	(11,155)	0	(201,825)
Machinery and Equipment	(16,919,410)	(1,000,006)	450,405	(17,469,011)
Infrastructure	(30,352,200)	(1,234,632)	147,877	(31,438,955)
Total Depreciation	(\$57,069,725)	(\$3,014,271) *	\$598,282	(\$59,485,714)
<i>Net Value:</i>	\$89,846,897			\$100,392,915

* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$416,008
Health	139,620
Human Services	53,800
Public Works	1,621,328
General Government	783,515
Total Depreciation Expense	\$3,014,271

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2012:

<i>Historical Cost:</i>				
Class	December 31, 2011	Additions	Deletions	December 31, 2012
<i>Non-Depreciable Capital Assets:</i>				
Land	\$90,000	\$0	\$0	\$90,000
Total Non-Depreciable Capital Assets	90,000	0	0	90,000
<i>Depreciable Capital Assets:</i>				
Buildings	3,836,035	0	0	3,836,035
Improvements Other Than Buildings	32,223,378	7,730,868	0	39,954,246
Machinery and Equipment	1,656,968	201,219	(276,902)	1,581,285
Total Depreciable Capital Assets	37,716,381	7,932,087	(276,902)	45,371,566
Total Cost	\$37,806,381	\$7,932,087	(\$276,902)	\$45,461,566
<i>Accumulated Depreciation:</i>				
Class	December 31, 2011	Additions	Deletions	December 31, 2012
Buildings	(\$669,966)	(\$69,031)	\$0	(\$738,997)
Improvements Other Than Buildings	(6,966,659)	(741,892)	0	(7,708,551)
Machinery and Equipment	(880,826)	(130,655)	177,730	(833,751)
Total Depreciation	(\$8,517,451)	(\$941,578)	\$177,730	(\$9,281,299)
<i>Net Value:</i>	\$29,288,930			\$36,180,267

NOTE 12 – DEFINED BENEFIT PENSION PLANS

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

The ORC provides statutory authority for employee and employer contributions. For 2012, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). Plan members, other than those engaged in law enforcement, are required to contribute 10% of their annual covered salary to fund pension obligations; law enforcement employees contribute 12.1%. For plan members, other than those engaged in law enforcement, the County was required to contribute 14% of covered salary for 2012. The County contribution for law enforcement employees for 2012 was 18.1%. A portion of the County’s contribution is used to fund pension obligations with the remainder being used to fund health care benefits.

The portion used to fund pension obligations for members in the Traditional Plan other than those engaged in law enforcement was 10.0% of annual covered salary for 2012. The portion used to fund pension obligations for those engaged in law enforcement was 14.1% of annual covered salary for 2012. The portion used to fund pension obligations for members in the Combined Plan was 7.95% of annual covered salary for 2012.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The contribution requirements of plan members and the County are established and may be amended by the OPERS Board. The County's contributions to the Ohio PERS for the years ending December 31, 2012, 2011, and 2010 were \$2,728,958, \$2,740,221 and \$2,524,138, respectively, for employees of the County and \$382,731, \$377,535 and \$364,383 respectively, for law enforcement officers, which were equal to the required contributions for each year.

B. State Teachers Retirement System

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teachers Retirement System (Continued)

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

Funding Policy - For the fiscal year ended June 30, 2012, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2011, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's contributions for pension obligations to STRS Ohio for the fiscal years ended June 30, 2012, 2011, and 2010 were \$47,157, \$51,821, and \$52,420 respectively; which were equal to the required contributions for each year.

NOTE 13 - POSTEMPLOYMENT BENEFITS

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 13 - POSTEMPLOYMENT BENEFITS (Continued)

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

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

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

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

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, local government employers contributed at a rate of 14.00% of covered payroll. Law enforcement employers contributed at a rate of 18.10% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local government employers and 18.10% for law enforcement. Active members do not make contributions to the OPEB plan.

The OPERS Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. In 2012, for members in the Traditional Plan, the employer contribution allocated to the health care plan was 4.0% of covered payroll. For members in the Combined Plan, the employer contribution allocated to the health care plan was 6.05% of covered payroll. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 13 - POSTEMPLOYMENT BENEFITS (Continued)

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

The County's contributions for health care to the OPERS for the years ending December 31, 2012, 2011, and 2010 were \$1,091,583, \$1,096,089 and \$1,438,995, respectively, for employees of the County and \$108,576, \$107,102 and \$144,860 respectively, for law enforcement officers, which were equal to the required contributions for each year.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

B. State Teachers Retirement System

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

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

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2012, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended June 30, 2012, 2011, and 2010 were \$3,627, \$3,986, and \$4,032 respectively; which were equal to the required contributions for each year.

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

NOTE 14 - 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, 2012, the County's accumulated, unpaid compensated absences amounted to \$3,112,992. Of this amount, \$2,977,335 is recorded as Governmental Activities on the Entity Wide Statement of Net position (\$1,768,473 is reported as due within one year), \$135,657 is recorded as Business-type activities (\$70,710 is reported as due within one year).

NOTE 15 - NOTES PAYABLE

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

	Maturity Date	Balance January 1, 2012	Additions	(Reductions)	Balance December 31, 2012
Governmental Funds Notes Payable					
1.50% Super Cleanup Fund	6/1/2012	\$317,000	\$0	(\$317,000)	\$0
1.50% Capital Improvement Fund	6/1/2012	4,110,000	0	(4,110,000)	0
1.13% Super Cleanup Fund	12/1/2012	0	319,400	(319,400)	0
1.13% Capital Improvement Fund	12/1/2012	0	4,599,000	(4,599,000)	0
1.00% Super Cleanup Fund	12/1/2013	0	319,400	0	319,400
1.00% Capital Improvement Fund	12/1/2013	0	6,799,000	0	6,799,000
Total Governmental Funds Notes Payable		<u>\$4,427,000</u>	<u>\$12,036,800</u>	<u>(\$9,345,400)</u>	<u>\$7,118,400</u>
Enterprise Funds Notes Payable:					
1.50% Sewer System	6/1/2012	\$533,000	\$0	(\$533,000)	\$0
1.13% Sewer System	12/1/2012	0	205,600	(205,600)	0
1.00% Sewer System	12/1/2013	0	205,600	0	205,600
Total Enterprise Notes Payable		<u>\$533,000</u>	<u>\$411,200</u>	<u>(\$738,600)</u>	<u>\$205,600</u>

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

NOTE 16 - LONG-TERM LIABILITIES

Long-term debt and other long-term obligations of the County at December 31, 2012 were as follows:

	Interest Rate	Maturity Date	Balance January 1, 2012	Additions	Retired	Balance December 31, 2012	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
2002	Hobart Building Bonds	1.65 - 5.00%	2022	\$170,000	\$0	(\$170,000)	\$0
2002	Juvenile Detention Center Bonds	1.65 - 5.00%	2022	45,000	0	(45,000)	0
2002	Utility Administration Building Bonds	1.65 - 5.00%	2022	40,000	0	(40,000)	0
2002	Human Service Building Bonds	1.65 - 5.00%	2022	25,000	0	(25,000)	0
2010	911 Communications Center Bonds	2.35 - 5.75%	2025	4,525,000	0	(50,000)	4,475,000
2011	Hobart Building Bonds	2.00 - 5.00%	2030	2,215,080	0	(20,160)	2,194,920
2011	Juvenile Detention Center Bonds	2.00 - 5.00%	2030	615,300	0	(5,600)	609,700
2011	Utility Administration Building Bonds	2.00 - 5.00%	2030	505,425	0	(4,600)	500,825
2011	Human Service Building Bonds	2.00 - 5.00%	2030	312,045	0	(2,840)	309,205
Total General Obligation Bonds				8,452,850	0	(363,200)	8,089,650
	Superfund Site Liability			7,762,920	0	(501,490)	7,261,430
	Capital Leases			12,671	0	(12,671)	0
	Compensated Absences			2,822,757	2,977,335	(2,822,757)	2,977,335
Total Governmental Activities Long-term Liabilities				\$19,051,198	\$2,977,335	(\$3,700,118)	\$18,328,415
Business-Type Activities:							
General Obligation Bonds:							
2002	County Road 25 Bonds-Sewer	1.65 - 5.00%	2022	2,000	0	(2,000)	0
2002	Monin Sewer Bonds	1.65 - 5.00%	2022	11,000	0	(11,000)	0
2002	Kessler Sewer Bonds	1.65 - 5.00%	2022	2,000	0	(2,000)	0
2005	Cedar Ridge Sewer Bonds	3.00 - 4.38%	2025	152,000	0	(9,000)	143,000
2005	Merrimont Sewer Bonds	3.00 - 4.38%	2025	914,000	0	(47,000)	867,000
2007	Conwood Sewer	3.875 - 4.4%	2027	175,515	0	(8,000)	167,515
2008	County Road 25-A Sewer	3.00 - 4.85%	2028	1,924,853	0	(80,202)	1,844,651
2008	South Co. Rd. 25-A Sewer	3.00 - 4.85%	2028	91,146	0	(3,798)	87,348
2011	Shenandoah Sewer Bonds	2.00 - 5.00%	2030	19,017	0	(2,976)	16,041
2011	Evanston Sewer Bonds	2.00 - 5.00%	2030	203,705	0	(31,872)	171,833
2011	Deercliff Sewer Bonds	2.00 - 5.00%	2030	188,900	0	(29,556)	159,344
2011	Camp Troy Sewer Bonds	2.00 - 5.00%	2030	582,806	0	(91,187)	491,619
2011	County Road 25 Bonds-Sewer	2.00 - 5.00%	2030	35,160	0	(320)	34,840
2011	Monin Sewer Bonds	2.00 - 5.00%	2030	162,615	0	(1,480)	161,135
2011	Kessler Sewer Bonds	2.00 - 5.00%	2030	21,975	0	(200)	21,775
2011	Lytle Road Sewer Bonds	2.00 - 5.00%	2030	60,785	0	(2,554)	58,231
2011	Camp Troy Sewer Bonds (2)	2.00 - 5.00%	2030	78,683	0	(3,306)	75,377
Total Sewer Bonds				4,626,160	0	(326,451)	4,299,709

(Continued)

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

NOTE 16 - LONG-TERM LIABILITIES (Continued)

	Interest Rate	Maturity Date	Balance			Balance		Amounts
			January 1, 2012	Additions	Retired	December 31, 2012	Due Within One Year	
2008 Transfer Station	3.875 - 4.4%	2028	1,084,000	0	(46,000)	1,038,000	47,000	
2011 Transfer Station Improvement Bonds	2.00 - 5.00%	2030	193,653	0	(30,299)	163,354	30,958	
Total Transfer Station Bonds			1,277,653	0	(76,299)	1,201,354	77,958	
2002 Water Line Improvement Bonds	1.65 - 5.00%	2022	\$40,000	\$0	(\$40,000)	\$0	\$0	
2005 Cedar Ridge Water Bonds	3.00 - 4.38%	2025	216,000	0	(11,000)	205,000	11,000	
2005 Merrimont Water Bonds	3.00 - 4.38%	2025	318,000	0	(18,000)	300,000	18,000	
2007 Conwood Water	3.875 - 4.4%	2027	207,191	0	(10,370)	196,821	9,945	
2007 Rosewood/Stonewood Water	3.875 - 4.4%	2027	173,803	0	(8,342)	165,461	8,342	
2007 Wonder Way Waterline	3.875 - 4.4%	2027	68,492	0	(3,288)	65,204	3,288	
2008 UVMC Water Tower	3.00 - 4.85%	2028	125,000	0	(5,000)	120,000	5,000	
2011 Camp Troy Water Bonds	2.00 - 5.00%	2030	281,919	0	(44,110)	237,809	45,069	
2011 Water Line Improvement Bonds	2.00 - 5.00%	2030	527,400	0	(4,800)	522,600	46,800	
2011 Lytle Road Water Bonds	2.00 - 5.00%	2030	168,028	0	(7,060)	160,968	7,060	
2011 South Co. Rd. 25-A Water Bonds	2.00 - 5.00%	2030	287,504	0	(12,080)	275,424	12,080	
Total Water Bonds			2,413,337	0	(164,050)	2,249,287	166,584	
Total General Obligation Bonds			8,317,150	0	(566,800)	7,750,350	586,300	
Ohio Public Works Commission Loans:								
1995 Shenandoah Sewer Replacement	0.00%	2015	58,800	0	(19,600)	39,200	19,600	
2006 Merrimont Area Water Replacement	0.00%	2026	140,000	0	(10,000)	130,000	10,000	
2006 Merrimont Area Sewer Replacement	0.00%	2026	140,000	0	(10,000)	130,000	10,000	
2002 Brandt Water Line	0.00%	2022	250,000	0	(25,000)	225,000	25,000	
2008 Casstown Sanitary Sewer	0.00%	2028	191,250	0	(11,250)	180,000	11,250	
2011 Camp Troy Sewer Extension	0.00%	2033	100,000	0	0	100,000	2,500	
2011 Camp Troy Water Extension	0.00%	2033	50,000	0	0	50,000	1,250	
Total Ohio Public Works Commission Loans			930,050	0	(75,850)	854,200	79,600	
Ohio Water Development Authority Loans:								
2009 Casstown Sewers	0.00%	2029	1,058,262	0	(60,472)	997,790	60,472	
2010 Hoke Plat Sewer Design	0.00%	2020	77,284	8,116	0	85,400	0	
2010 Ludlow Falls	0.00%	2020	400	0	0	400	0	
2010 Preliminary Engineering Reports	0.00%	2020	68,802	9,347	0	78,149	0	
2010 Fletcher Sanitary Sewers	0.00%	2031	1,377,807	0	(70,657)	1,307,150	70,657	
2010 Hilltop Combined Sewer Separation	0.00%	2031	60,454	0	(3,182)	57,272	3,182	
2010 N. County Rd. 25A Sanitary Sewers	0.00%	2031	185,006	0	(9,737)	175,269	9,737	
2010 Brandt Phase III Sewers	0.00%	2032	150,556	0	0	150,556	0	
2011 Distribution System Design-Water	4.77%	2017	12,470	561	(2,520)	10,511	0	
2011 Sewer Design	4.77%	2017	12,467	561	(2,520)	10,508	0	
2011 Boone Hill Waterline Design	2.00%	2017	38,711	14,124	(7,038)	45,797	0	
2011 Brandt Sanitary Sewers Phase II	0.00%	2033	0	486,600	0	486,600	0	
2011 Camp Troy Sewer Extension	0.00%	2032	92,392	266,289	(8,967)	349,714	17,934	
2012 Camp Troy Waterline	2.00%	2032	0	234,316	(4,793)	229,523	9,730	
Total Ohio Water Development Authority Loans			3,134,611	1,019,914	(169,886)	3,984,639	171,712	
Landfill Postclosure Care Liability			27,660	805	0	28,465	0	
Compensated Absences Payable			158,126	135,657	(158,126)	135,657	70,710	
Total Business-Type Activities Long-term Liabilities			\$12,567,597	\$1,156,376	(\$970,662)	\$12,753,311	\$908,322	

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

NOTE 16 - LONG-TERM LIABILITIES (Continued)

A. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2012 follows:

Years	General Obligation Bonds			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2013	\$583,700	\$326,420	\$586,300	\$321,824
2014	592,850	313,837	612,150	298,354
2015	607,000	299,727	623,000	272,971
2016	625,300	284,150	629,700	272,971
2017	642,750	264,955	662,250	246,329
2018-2022	3,788,050	890,655	2,261,950	863,782
2023-2027	1,250,000	145,188	1,990,000	389,560
2028-2032	0	0	385,000	39,765
Totals	\$8,089,650	\$2,524,932	\$7,750,350	\$2,705,556

Years	OPWC Loans		OWDA Loans	
	Principal	Interest	Principal	Interest
	2013	\$83,350	\$0	\$171,712
2014	83,350	0	171,908	4,346
2015	63,750	0	172,107	4,147
2016	63,750	0	172,311	3,943
2017	63,750	0	172,519	3,736
2018-2022	293,750	0	865,856	15,416
2023-2027	153,750	0	871,709	9,563
2028-2032	48,750	0	518,596	3,097
Totals	\$854,200	\$0	\$3,116,718	\$48,790

The County has been approved for various Ohio Water Development Authority (OWDA) loans. Because not all of these projects are complete and the final value of all of the loans are indeterminate, only the amortization of closed loans are presented above.

B. Defeased Debt

In December 1997, the County defeased all of its General Obligation Bonds (\$6,675,000) through the issuance of \$8,225,000 of General Obligation Bonds for various purposes (the "1997 Bonds"). The net proceeds of the 1997 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$1,130,000 at December 31, 2012 are not included in the County's outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 16 - LONG-TERM LIABILITIES (Continued)

B. Defeased Debt (Continued)

In May 2011, the County defeased all of its 1997 General Obligation Bonds (\$1,670,000) through the issuance of \$1,715,000 of General Obligation Bonds for various purposes (the "2011 Bonds"). The net proceeds of the 2011 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$1,255,000 at December 31, 2012 are not included in the County's outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

In May 2011, the County partially defeased all of its 2002 General Obligation Bonds (\$4,220,000) through the issuance of \$4,495,000 of General Obligation Bonds for various purposes (the "2011 Bonds"). The net proceeds of the 2011 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 \$4,220,000 at December 31, 2012 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, 2012, there were twenty-three series of Industrial Revenue Bonds and one series of Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the twenty-three series of Industrial Revenue Bonds issued prior to January 1, 1996 could not be determined; however, their original issue amounts totaled \$25,499,000. The aggregate principal amount payable for the Hospital Revenue Bonds, issued June 23, 2007, was \$36,950,000 at year end.

During 2007, the County entered into two lease agreements on behalf of local businesses. The businesses are listed as sublessee's and wholly responsible for the payments and other costs associated with the leased premises. Accordingly, the leases are not reported as liabilities in the County's financial statements. The balance of the two leases as of December 31, 2012 was \$881,238.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 17 - 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 Basic Financial Statements For the Year Ended December 31, 2012

NOTE 17 - 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 2035 are estimated to be \$7,261,430. 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 \$239,978 in revenues in 2012 leaving the fund balance in the Super Cleanup Fund at \$230,339. 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 18 - RELATED PARTY TRANSACTIONS

During 2012, 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 \$1,003,862 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 \$731,310.

NOTE 19 - 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 20 - RISK MANAGEMENT

A. Insurance

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

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 20 - RISK MANAGEMENT (Continued)

A. Insurance (Continued)

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

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

B. Self Insurance

The County maintains a self-funded health insurance program (Hospitalization Fund, an internal service fund) with claims processed by United Healthcare on behalf of the County. As an integral part of the health insurance program, a reinsurance policy has been purchased which covers claims in excess of \$150,000 per individual per year up to a maximum of \$1,000,000 per individual per year with an unlimited maximum per individual.

All funds of the County from which employee salaries are paid participate in the health insurance program and make payments to the Hospitalization Fund based on actuarial estimates of the amounts needed to pay prior and current year claims. Total contributions to the program during the year were \$6,420,766. The claims liability of \$227,520 reported in the Hospitalization Fund at December 31, 2012 is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues," which requires that a liability for claims be reported if information prior to issuance of the financial statements indicates that it is probable a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the Hospitalization Fund's claims liability amount in fiscal years 2011 and 2012 were as follows:

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2011	\$964,884	\$7,943,768	(\$8,223,301)	\$685,351
2012	685,351	3,811,436	(4,269,267)	227,520

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 21 – CONSTRUCTION COMMITMENTS

As of December 31, 2012, the County had the following construction commitments outstanding:

Fund/Project	Remaining Construction Commitment	Expected Completion
Safety Building Elevators Upgrade	\$295,419	2013
Telephone System Upgrade	176,095	2013
Various Water/Sewer Projects	115,594	2013

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS

A. Tri County Board of Recovery and Mental Health Services

The Tri County Board of Recovery and Mental Health Services (Tri County Board) is a jointly governed organization among Miami, Darke and Shelby counties. The Tri County Mental Health Board provides leadership in planning for and supporting community-based alcohol, drug addiction and mental health services in cooperation with public and private resources with emphasis on the development of prevention and early intervention programming while respecting, protecting and advocating for the rights of persons as consumers of alcohol, drug addiction and mental health services. The ability to influence operations depends on the County's representation on the Board. The Board of Trustees consists of eighteen members: four members are appointed by the Director of the Ohio Department of Mental Health, four members are appointed by the Director of the Ohio Department of Alcohol And Drug Addiction Services and the remaining ten members are appointed by the County Commissioners of Miami, Darke and Shelby counties in the same proportion as the County's population bears to the total population of the three counties combined. During 2012, the County contributed \$1,922,873 by voted levy for the operations of the organization. Miami County acts as the fiscal agent for the Tri County Board and its financial activity is included as an agency of the County. Financial information may be obtained from the County Auditor, Matthew W. Gearhardt, 201 West Main Street, Troy, Ohio 45373-2363.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

B. West Central Ohio Network

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin, and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Board of Development Disabilities of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating Boards of Development Disabilities. Payments to West Con are limited to the Supported Living funds of each participating county. During 2012, the County spent \$2,843,691 of the balance on deposit with West Con while receiving \$2,544,407. The balance at December 31, 2012 was \$402,296. Financial information can be obtained from Renee Place, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

NOTE 23 – FUND DEFICITS

The fund deficits at December 31, 2012 of \$3,643,245 in the Permanent Improvement Fund and of \$121,552 in the Ditch Construction Fund (capital projects funds) arise from the recognition of certain liabilities under the modified accrual basis of accounting. Under the budgetary basis of accounting the deficits do not exist. The General Fund provides transfers when cash is required, not when accruals occur.

NOTE 24 – SUBSEQUENT EVENTS

In February 2013, the County Commissioners became aware that the County may be a potentially responsible party (PRP) to the West Troy Aquifer Superfund Site being investigated by the U.S. EPA. As of the end of May 2013, the County has not received any formal mandate from the U.S. EPA involving the County's financial obligation to such Superfund Site as a PRP.

*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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



Nonmajor Governmental Funds

Special Revenue Funds

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

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.

Shelter / Domestic Violence Fund

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

Youth Services Subsidy Fund

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

E-911 Emergency Operations Fund

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

Public Defender Fund

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

Delinquent Tax Collection Fund

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

(Continued)

Special Revenue Funds

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 Fund

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

Super Cleanup Fund

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

Emergency Management Agency Fund

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

Enforcement and Education Fund

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

Juvenile Detention / Rehabilitation Center Fund

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

County Probation Services Fund

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

Recycle Grant Fund

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

(Continued)

Special Revenue Funds

Urban Mass Transportation Fund

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

Community Development Block Grant Fund

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

Children's Services Board Fund

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

Legal Research Fund

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

One-Stop Shop Fund

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

Law Enforcement Fund

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

Certificate of Title Administration Fund

This fund is to account for the administration of auto titles and other related services. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because this fund is reported as part of the General Fund on a GAAP basis.)

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. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because this fund is reported as part of the General Fund on a GAAP basis.)

Court Computerization Fund

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

Dispute Resolution Fund

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

(Continued)

Special Revenue Funds

Commissary Fund

To account for revenues received from sales to inmates, purchasing of merchandise and payments for inmate medical expenses. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because this fund is reported as part of the General Fund on a GAAP basis.)

Court Security Grant Fund

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

Food Services Fund

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

Common Pleas Court – Special Projects Fund

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

Sheriff's Juvenile Safety Trust Fund

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

Municipal Court Restitution Fund

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

Children's Services Trust Fund

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

D.A.R.E. Trust Fund

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

Debt Service Funds

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

General Obligation Debt Fund

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

Special Assessment Debt Fund

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

Capital Projects Funds

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

Sewer System Improvement Fund

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

Health Care Improvement Fund

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

Emergency 911 Facility Construction Fund

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

Ditch Construction Fund

To account for the special assessments used for the construction of various drainage projects throughout the County.

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 10,000,339	\$ 59,447	\$ 2,125,022	\$ 12,184,808
Investments	8,551,536	0	0	8,551,536
Receivables:				
Taxes	1,500,402	0	0	1,500,402
Accounts	84,734	0	0	84,734
Intergovernmental	5,364,017	0	0	5,364,017
Loans	1,873,293	0	0	1,873,293
Due from Other Funds	118,389	0	0	118,389
Inventory of Supplies, at Cost	243,192	0	0	243,192
Prepaid Items	15,860	0	0	15,860
Total Assets	<u>\$ 27,751,762</u>	<u>\$ 59,447</u>	<u>\$ 2,125,022</u>	<u>\$ 29,936,231</u>
Liabilities:				
Accounts Payable	\$ 552,581	\$ 0	\$ 0	\$ 552,581
Accrued Wages and Benefits Payable	332,145	0	0	332,145
Intergovernmental Payable	14,410	0	0	14,410
Due to Other Funds	205,944	0	0	205,944
Interfund Loans Payable	130,468	0	56,464	186,932
Advances from Other Funds	0	0	65,088	65,088
Compensated Absences Payable	18,073	0	0	18,073
Accrued Interest Payable	263	0	0	263
General Obligation Notes Payable	319,400	0	0	319,400
Total Liabilities	<u>1,573,284</u>	<u>0</u>	<u>121,552</u>	<u>1,694,836</u>
Deferred Inflows of Resources:				
Unavailable Amounts	5,075,927	0	0	5,075,927
Property Tax Levy for Next Fiscal Year	915,847	0	0	915,847
Total Deferred Inflows of Resources	<u>5,991,774</u>	<u>0</u>	<u>0</u>	<u>5,991,774</u>
Fund Balances:				
Nonspendable	259,052	0	0	259,052
Restricted	19,443,483	59,447	2,125,022	21,627,952
Committed	484,169	0	0	484,169
Unassigned	0	0	(121,552)	(121,552)
Total Fund Balances	<u>20,186,704</u>	<u>59,447</u>	<u>2,003,470</u>	<u>22,249,621</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 27,751,762</u>	<u>\$ 59,447</u>	<u>\$ 2,125,022</u>	<u>\$ 29,936,231</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2012***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 4,145,763	\$ 0	\$ 0	\$ 4,145,763
Intergovernmental Revenues	14,134,933	0	0	14,134,933
Charges for Services	7,252,623	0	0	7,252,623
Licenses and Permits	25	0	0	25
Investment Earnings	2,997	0	0	2,997
Fines and Forfeitures	302,153	0	0	302,153
All Other Revenues	443,085	48,012	15,793	506,890
Total Revenue	26,281,579	48,012	15,793	26,345,384
Expenditures:				
Current:				
Public Safety	6,948,850	0	0	6,948,850
Health	347,399	0	0	347,399
Human Services	5,904,421	0	0	5,904,421
Conservation and Recreation	188,408	0	0	188,408
Public Works	7,178,130	0	0	7,178,130
General Government	3,157,898	0	0	3,157,898
Capital Outlay	0	0	601,744	601,744
Debt Service:				
Principal Retirement	12,671	363,200	0	375,871
Interest and Fiscal Charges	3,414	290,924	1,953	296,291
Total Expenditures	23,741,191	654,124	603,697	24,999,012
Excess (Deficiency) of Revenues Over Expenditures	2,540,388	(606,112)	(587,904)	1,346,372
Other Financing Sources (Uses):				
Transfers In	0	619,627	0	619,627
Transfers Out	(252,863)	0	0	(252,863)
Total Other Financing Sources (Uses)	(252,863)	619,627	0	366,764
Net Change in Fund Balance	2,287,525	13,515	(587,904)	1,713,136
Fund Balances at Beginning of Year	17,999,997	45,932	2,591,374	20,637,303
Decrease in Inventory Reserve	(100,818)	0	0	(100,818)
Fund Balances End of Year	\$ 20,186,704	\$ 59,447	\$ 2,003,470	\$ 22,249,621

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012**

	Motor Vehicle and Gasoline Tax	Child Support Enforcement Agency	Dog and Kennel	Shelter/Domestic Violence
Assets:				
Cash and Cash Equivalents	\$ 1,658,573	\$ 1,102,003	\$ 151,154	\$ 69,083
Investments	2,152,375	1,433,294	0	0
Receivables:				
Taxes	837,890	0	0	0
Accounts	3,304	32,975	0	0
Intergovernmental	2,379,478	93,641	4,875	103,310
Loans	0	0	0	0
Due from Other Funds	35,570	0	0	0
Inventory of Supplies, at Cost	243,192	0	0	0
Prepaid Items	5,893	0	0	0
Total Assets	\$ 7,316,275	\$ 2,661,913	\$ 156,029	\$ 172,393
Liabilities:				
Accounts Payable	\$ 83,870	\$ 0	\$ 5,147	\$ 2,000
Accrued Wages and Benefits Payable	72,202	25,077	5,632	5,151
Intergovernmental Payable	0	0	0	0
Due to Other Funds	2,095	144,418	0	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	17,585	0	0	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
Total Liabilities	175,752	169,495	10,779	7,151
Deferred Inflows of Resources:				
Unavailable Amounts	1,620,725	0	0	103,310
Property Tax Levy for Next Fiscal Year	801,750	0	0	0
Total Deferred Inflows of Resources	2,422,475	0	0	103,310
Fund Balances:				
Nonspendable	249,085	0	0	0
Restricted	4,468,963	2,492,418	145,250	61,932
Committed	0	0	0	0
Total Fund Balances	4,718,048	2,492,418	145,250	61,932
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 7,316,275	\$ 2,661,913	\$ 156,029	\$ 172,393

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012**

Youth Services Subsidy	E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services
\$ 331,143	\$ 1,251,574	\$ 86,607	\$ 394,970	\$ 491,819	\$ 11,857
430,691	1,627,831	0	0	0	0
0	503,127	0	0	0	0
0	0	0	0	0	0
159,618	43,408	29,699	0	0	48,456
0	0	0	0	0	0
14,239	6,628	0	0	0	0
0	0	0	0	0	0
0	0	884	0	0	0
<u>\$ 935,691</u>	<u>\$ 3,432,568</u>	<u>\$ 117,190</u>	<u>\$ 394,970</u>	<u>\$ 491,819</u>	<u>\$ 60,313</u>
\$ 2,847	\$ 1,630	\$ 1,200	\$ 0	\$ 43,314	\$ 0
18,464	42,500	10,444	3,347	16,322	2,669
0	0	0	0	0	0
0	2,600	0	0	0	0
0	0	0	0	0	9,026
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>21,311</u>	<u>46,730</u>	<u>11,644</u>	<u>3,347</u>	<u>59,636</u>	<u>11,695</u>
0	0	0	0	0	24,228
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,228</u>
0	0	884	0	0	0
914,380	3,385,838	104,662	391,623	432,183	24,390
0	0	0	0	0	0
<u>914,380</u>	<u>3,385,838</u>	<u>105,546</u>	<u>391,623</u>	<u>432,183</u>	<u>24,390</u>
<u>\$ 935,691</u>	<u>\$ 3,432,568</u>	<u>\$ 117,190</u>	<u>\$ 394,970</u>	<u>\$ 491,819</u>	<u>\$ 60,313</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012**

	County Conservancy	Community Based Corrections Act Grant	Super Cleanup	Emergency Management Agency
Assets:				
Cash and Cash Equivalents	\$ 83,415	\$ 301	\$ 221,570	\$ 53,338
Investments	0	0	288,182	0
Receivables:				
Taxes	119,135	0	40,250	0
Accounts	0	0	0	0
Intergovernmental	8,151	18,000	0	159,281
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 210,701	\$ 18,301	\$ 550,002	\$ 212,619
Liabilities:				
Accounts Payable	\$ 65,588	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	1,235	0	2,730
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	0	0	4,532
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Accrued Interest Payable	0	0	263	0
General Obligation Notes Payable	0	0	319,400	0
Total Liabilities	65,588	1,235	319,663	7,262
Deferred Inflows of Resources:				
Unavailable Amounts	13,189	9,000	0	130,200
Property Tax Levy for Next Fiscal Year	114,097	0	0	0
Total Deferred Inflows of Resources	127,286	9,000	0	130,200
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	17,827	8,066	0	75,157
Committed	0	0	230,339	0
Total Fund Balances	17,827	8,066	230,339	75,157
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 210,701	\$ 18,301	\$ 550,002	\$ 212,619

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012***

Enforcement and Education	Juvenile Detention - Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant
\$ 142,761	\$ 565,267	\$ 101,299	\$ 43,873	\$ 346,256	\$ 266,738
0	735,204	0	0	450,347	0
0	0	0	0	0	0
0	0	1,004	0	0	0
33,616	877,965	18,030	0	0	783,089
0	0	0	0	0	1,873,293
0	37,766	0	0	21,186	0
0	0	0	0	0	0
0	6,402	0	0	0	0
<u>\$ 176,377</u>	<u>\$ 2,222,604</u>	<u>\$ 120,333</u>	<u>\$ 43,873</u>	<u>\$ 817,789</u>	<u>\$ 2,923,120</u>
\$ 0	\$ 29,412	\$ 3,278	\$ 0	\$ 95,048	\$ 69,009
0	70,634	5,418	292	0	0
0	6,355	0	0	0	6,618
0	17,096	0	0	11,362	0
5,299	0	1,143	0	0	115,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>5,299</u>	<u>123,497</u>	<u>9,839</u>	<u>292</u>	<u>106,410</u>	<u>190,627</u>
5,009	329,280	9,015	0	0	2,608,971
0	0	0	0	0	0
<u>5,009</u>	<u>329,280</u>	<u>9,015</u>	<u>0</u>	<u>0</u>	<u>2,608,971</u>
0	6,402	0	0	0	0
166,069	1,724,958	101,479	43,581	711,379	123,522
0	38,467	0	0	0	0
<u>166,069</u>	<u>1,769,827</u>	<u>101,479</u>	<u>43,581</u>	<u>711,379</u>	<u>123,522</u>
<u>\$ 176,377</u>	<u>\$ 2,222,604</u>	<u>\$ 120,333</u>	<u>\$ 43,873</u>	<u>\$ 817,789</u>	<u>\$ 2,923,120</u>

(Continued)

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012***

	Children's Services Board	Legal Research	One-Stop Shop	Law Enforcement
Assets:				
Cash and Cash Equivalents	\$ 1,102,247	\$ 46,832	\$ 81,599	\$ 156,115
Investments	1,433,612	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	13,932	5,646	0	0
Intergovernmental	527,242	0	17,529	23,841
Loans	0	0	0	0
Due from Other Funds	3,000	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	2,681	0	0	0
Total Assets	\$ 3,082,714	\$ 52,478	\$ 99,128	\$ 179,956
Liabilities:				
Accounts Payable	\$ 140,223	\$ 2,642	\$ 0	\$ 0
Accrued Wages and Benefits Payable	40,838	916	0	0
Intergovernmental Payable	0	0	0	1,437
Due to Other Funds	0	0	0	23,841
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	488	0	0	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
Total Liabilities	181,549	3,558	0	25,278
Deferred Inflows of Resources:				
Unavailable Amounts	223,000	0	0	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	223,000	0	0	0
Fund Balances:				
Nonspendable	2,681	0	0	0
Restricted	2,461,152	48,920	99,128	154,678
Committed	214,332	0	0	0
Total Fund Balances	2,678,165	48,920	99,128	154,678
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 3,082,714	\$ 52,478	\$ 99,128	\$ 179,956

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012**

Court Computerization	Dispute Resolution	Court Security Grant	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust
\$ 469,624	\$ 36,429	\$ 72,316	\$ 163,300	\$ 462,851	\$ 1,567
0	0	0	0	0	0
0	0	0	0	0	0
13,585	4,796	1,674	0	7,818	0
0	0	0	34,788	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 483,209</u>	<u>\$ 41,225</u>	<u>\$ 73,990</u>	<u>\$ 198,088</u>	<u>\$ 470,669</u>	<u>\$ 1,567</u>
\$ 2,373	\$ 0	\$ 0	\$ 0	\$ 5,000	\$ 0
1,251	2,686	0	398	3,939	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,624</u>	<u>2,686</u>	<u>0</u>	<u>398</u>	<u>8,939</u>	<u>0</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
479,585	38,539	73,990	197,690	461,730	1,567
0	0	0	0	0	0
<u>479,585</u>	<u>38,539</u>	<u>73,990</u>	<u>197,690</u>	<u>461,730</u>	<u>1,567</u>
<u>\$ 483,209</u>	<u>\$ 41,225</u>	<u>\$ 73,990</u>	<u>\$ 198,088</u>	<u>\$ 470,669</u>	<u>\$ 1,567</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012**

	Municipal Court Restitution	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
Assets:				
Cash and Cash Equivalents	\$ 1,031	\$ 28,949	\$ 3,878	\$ 10,000,339
Investments	0	0	0	8,551,536
Receivables:				
Taxes	0	0	0	1,500,402
Accounts	0	0	0	84,734
Intergovernmental	0	0	0	5,364,017
Loans	0	0	0	1,873,293
Due from Other Funds	0	0	0	118,389
Inventory of Supplies, at Cost	0	0	0	243,192
Prepaid Items	0	0	0	15,860
Total Assets	\$ 1,031	\$ 28,949	\$ 3,878	\$ 27,751,762
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 552,581
Accrued Wages and Benefits Payable	0	0	0	332,145
Intergovernmental Payable	0	0	0	14,410
Due to Other Funds	0	0	0	205,944
Interfund Loans Payable	0	0	0	130,468
Compensated Absences Payable	0	0	0	18,073
Accrued Interest Payable	0	0	0	263
General Obligation Notes Payable	0	0	0	319,400
Total Liabilities	0	0	0	1,573,284
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	5,075,927
Property Tax Levy for Next Fiscal Year	0	0	0	915,847
Total Deferred Inflows of Resources	0	0	0	5,991,774
Fund Balances:				
Nonspendable	0	0	0	259,052
Restricted	0	28,949	3,878	19,443,483
Committed	1,031	0	0	484,169
Total Fund Balances	1,031	28,949	3,878	20,186,704
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,031	\$ 28,949	\$ 3,878	\$ 27,751,762



MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Motor Vehicle and Gasoline Tax	Child Support Enforcement Agency	Dog and Kennel	Shelter/Domestic Violence
Revenues:				
Taxes	\$ 792,678	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	5,095,915	1,244,103	0	179,960
Charges for Services	449,401	392,755	328,688	0
Licenses and Permits	0	0	0	0
Investment Earnings	2,997	0	0	0
Fines and Forfeitures	49,202	0	20,832	0
All Other Revenue	159,395	127,630	13,027	2,500
Total Revenue	<u>6,549,588</u>	<u>1,764,488</u>	<u>362,547</u>	<u>182,460</u>
Expenditures:				
Current:				
Public Safety	0	0	0	0
Health	0	0	347,399	0
Human Services	0	1,587,129	0	146,797
Conservation and Recreation	0	0	0	0
Public Works	5,675,153	0	0	0
General Government	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>5,675,153</u>	<u>1,587,129</u>	<u>347,399</u>	<u>146,797</u>
Excess (Deficiency) of Revenues Over Expenditures	874,435	177,359	15,148	35,663
Other Financing Sources (Uses):				
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	874,435	177,359	15,148	35,663
Fund Balances at Beginning of Year	3,944,431	2,315,059	130,102	26,269
Decrease in Inventory Reserve	(100,818)	0	0	0
Fund Balances End of Year	<u>\$ 4,718,048</u>	<u>\$ 2,492,418</u>	<u>\$ 145,250</u>	<u>\$ 61,932</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

Youth Services Subsidy	E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services
\$ 0	\$ 2,999,735	\$ 0	\$ 0	\$ 0	\$ 0
701,414	0	311,106	0	0	97,609
599,579	490,539	66,386	128,777	1,017,009	0
0	0	0	0	25	0
0	0	0	0	0	0
9,492	0	0	0	0	0
966	0	249	2,870	0	0
<u>1,311,451</u>	<u>3,490,274</u>	<u>377,741</u>	<u>131,647</u>	<u>1,017,034</u>	<u>97,609</u>
448,742	2,586,437	0	0	0	0
0	0	0	0	0	0
591,638	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	400,471	140,801	1,336,025	100,104
0	12,671	0	0	0	0
0	252	0	0	0	0
<u>1,040,380</u>	<u>2,599,360</u>	<u>400,471</u>	<u>140,801</u>	<u>1,336,025</u>	<u>100,104</u>
271,071	890,914	(22,730)	(9,154)	(318,991)	(2,495)
0	(167,863)	0	0	0	0
0	(167,863)	0	0	0	0
271,071	723,051	(22,730)	(9,154)	(318,991)	(2,495)
643,309	2,662,787	128,276	400,777	751,174	26,885
0	0	0	0	0	0
<u>\$ 914,380</u>	<u>\$ 3,385,838</u>	<u>\$ 105,546</u>	<u>\$ 391,623</u>	<u>\$ 432,183</u>	<u>\$ 24,390</u>

(Continued)

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	County Conservancy	Community Based Corrections Act Grant	Super Cleanup	Emergency Management Agency
Revenues:				
Taxes	\$ 113,372	\$ 0	\$ 239,978	\$ 0
Intergovernmental Revenues	16,409	36,000	0	291,076
Charges for Services	0	0	0	3,750
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	0	0	0
Total Revenue	129,781	36,000	239,978	294,826
Expenditures:				
Current:				
Public Safety	0	0	0	261,696
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	188,408	0	0	0
Public Works	0	0	39,524	0
General Government	0	38,287	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	3,162	0
Total Expenditures	188,408	38,287	42,686	261,696
Excess (Deficiency) of Revenues Over Expenditures	(58,627)	(2,287)	197,292	33,130
Other Financing Sources (Uses):				
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	(58,627)	(2,287)	197,292	33,130
Fund Balances at Beginning of Year	76,454	10,353	33,047	42,027
Decrease in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 17,827	\$ 8,066	\$ 230,339	\$ 75,157

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

Enforcement and Education	Juvenile Detention - Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
43,836	1,476,898	35,363	20,000	927,786	612,717
0	2,081,458	237,875	0	246,222	6,625
0	0	0	0	0	0
0	0	0	0	0	0
20,849	0	0	0	0	0
0	2,631	0	0	0	33,402
<u>64,685</u>	<u>3,560,987</u>	<u>273,238</u>	<u>20,000</u>	<u>1,174,008</u>	<u>652,744</u>
5,009	3,448,819	0	0	3,877	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	882,754	580,699
5,923	0	239,958	17,432	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>10,932</u>	<u>3,448,819</u>	<u>239,958</u>	<u>17,432</u>	<u>886,631</u>	<u>580,699</u>
53,753	112,168	33,280	2,568	287,377	72,045
0	(85,000)	0	0	0	0
0	(85,000)	0	0	0	0
53,753	27,168	33,280	2,568	287,377	72,045
112,316	1,742,659	68,199	41,013	424,002	51,477
0	0	0	0	0	0
<u>\$ 166,069</u>	<u>\$ 1,769,827</u>	<u>\$ 101,479</u>	<u>\$ 43,581</u>	<u>\$ 711,379</u>	<u>\$ 123,522</u>

(Continued)

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Children's Services Board	Legal Research	One-Stop Shop	Law Enforcement
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	2,758,229	0	0	51,001
Charges for Services	655,530	5,760	119,707	48,546
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	93,099	0	2,990
All Other Revenue	67,973	0	598	0
Total Revenue	<u>3,481,732</u>	<u>98,859</u>	<u>120,305</u>	<u>102,537</u>
Expenditures:				
Current:				
Public Safety	0	0	0	81,717
Health	0	0	0	0
Human Services	3,561,755	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	66,335	114,807	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>3,561,755</u>	<u>66,335</u>	<u>114,807</u>	<u>81,717</u>
Excess (Deficiency) of Revenues Over Expenditures	(80,023)	32,524	5,498	20,820
Other Financing Sources (Uses):				
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(80,023)	32,524	5,498	20,820
Fund Balances at Beginning of Year	2,758,188	16,396	93,630	133,858
Decrease in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 2,678,165</u>	<u>\$ 48,920</u>	<u>\$ 99,128</u>	<u>\$ 154,678</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

Court Computerization	Dispute Resolution	Court Security Grant	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	70,560	0	164,951	0	0
239,028	0	4,525	0	130,463	0
0	0	0	0	0	0
0	0	0	0	0	0
0	81,543	24,146	0	0	0
0	0	0	0	0	0
<u>239,028</u>	<u>152,103</u>	<u>28,671</u>	<u>164,951</u>	<u>130,463</u>	<u>0</u>
0	0	0	111,946	0	0
0	0	0	0	0	0
0	0	0	15,472	0	0
0	0	0	0	0	0
0	0	0	0	0	0
296,658	173,564	17,240	0	177,194	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>296,658</u>	<u>173,564</u>	<u>17,240</u>	<u>127,418</u>	<u>177,194</u>	<u>0</u>
(57,630)	(21,461)	11,431	37,533	(46,731)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(57,630)	(21,461)	11,431	37,533	(46,731)	0
537,215	60,000	62,559	160,157	508,461	1,567
0	0	0	0	0	0
<u>\$ 479,585</u>	<u>\$ 38,539</u>	<u>\$ 73,990</u>	<u>\$ 197,690</u>	<u>\$ 461,730</u>	<u>\$ 1,567</u>

(Continued)

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Municipal Court Restitution	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 4,145,763
Intergovernmental Revenues	0	0	0	14,134,933
Charges for Services	0	0	0	7,252,623
Licenses and Permits	0	0	0	25
Investment Earnings	0	0	0	2,997
Fines and Forfeitures	0	0	0	302,153
All Other Revenue	31,844	0	0	443,085
Total Revenue	<u>31,844</u>	<u>0</u>	<u>0</u>	<u>26,281,579</u>
Expenditures:				
Current:				
Public Safety	0	0	607	6,948,850
Health	0	0	0	347,399
Human Services	0	1,630	0	5,904,421
Conservation and Recreation	0	0	0	188,408
Public Works	0	0	0	7,178,130
General Government	33,099	0	0	3,157,898
Debt Service:				
Principal Retirement	0	0	0	12,671
Interest and Fiscal Charges	0	0	0	3,414
Total Expenditures	<u>33,099</u>	<u>1,630</u>	<u>607</u>	<u>23,741,191</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,255)	(1,630)	(607)	2,540,388
Other Financing Sources (Uses):				
Transfers Out	0	0	0	(252,863)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(252,863)</u>
Net Change in Fund Balance	(1,255)	(1,630)	(607)	2,287,525
Fund Balances at Beginning of Year	2,286	30,579	4,485	17,999,997
Decrease in Inventory Reserve	0	0	0	(100,818)
Fund Balances End of Year	<u>\$ 1,031</u>	<u>\$ 28,949</u>	<u>\$ 3,878</u>	<u>\$ 20,186,704</u>

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2012***

	<u>General Obligation Debt</u>	<u>Special Assessment Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:			
Cash and Cash Equivalents	\$ 56,718	\$ 2,729	\$ 59,447
Total Assets	<u>\$ 56,718</u>	<u>\$ 2,729</u>	<u>\$ 59,447</u>
Liabilities:			
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:			
Restricted	<u>56,718</u>	<u>2,729</u>	<u>59,447</u>
Total Fund Balances	<u>56,718</u>	<u>2,729</u>	<u>59,447</u>
Total Liabilities and Fund Balances	<u>\$ 56,718</u>	<u>\$ 2,729</u>	<u>\$ 59,447</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2012***

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Revenues:			
All Other Revenues	\$ 48,012	\$ 0	\$ 48,012
Total Revenue	<u>48,012</u>	<u>0</u>	<u>48,012</u>
Expenditures:			
Debt Service:			
Principal Retirement	363,200	0	363,200
Interest and Fiscal Charges	290,924	0	290,924
Total Expenditures	<u>654,124</u>	<u>0</u>	<u>654,124</u>
Excess (Deficiency) of Revenues Over Expenditures	(606,112)	0	(606,112)
Other Financing Sources (Uses):			
Transfers In	619,627	0	619,627
Total Other Financing Sources (Uses)	<u>619,627</u>	<u>0</u>	<u>619,627</u>
Net Change in Fund Balance	13,515	0	13,515
Fund Balances at Beginning of Year	43,203	2,729	45,932
Fund Balances End of Year	<u>\$ 56,718</u>	<u>\$ 2,729</u>	<u>\$ 59,447</u>

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2012**

	Sewer System Improvement	Health Care Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Projects Funds
Assets:					
Cash and Cash Equivalents	\$ 5,394	\$ 2,051,130	\$ 68,498	\$ 0	\$ 2,125,022
Total Assets	\$ 5,394	\$ 2,051,130	\$ 68,498	\$ 0	\$ 2,125,022
Liabilities:					
Interfund Loans Payable	\$ 0	\$ 0	\$ 0	\$ 56,464	\$ 56,464
Advances from Other Funds	0	0	0	65,088	65,088
Total Liabilities	0	0	0	121,552	121,552
Fund Balances:					
Restricted	5,394	2,051,130	68,498	0	2,125,022
Unassigned	0	0	0	(121,552)	(121,552)
Total Fund Balances	5,394	2,051,130	68,498	(121,552)	2,003,470
Total Liabilities and Fund Balances	\$ 5,394	\$ 2,051,130	\$ 68,498	\$ 0	\$ 2,125,022

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012***

	Sewer System Improvement	Health Care Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Project Funds
Revenues:					
All Other Revenues	\$ 0	\$ 0	\$ 0	\$ 15,793	\$ 15,793
Total Revenue	0	0	0	15,793	15,793
Expenditures:					
Current:					
Capital Outlay	0	537,746	0	63,998	601,744
Debt Service:					
Interest and Fiscal Charges	0	0	0	1,953	1,953
Total Expenditures	0	537,746	0	65,951	603,697
Excess (Deficiency) of Revenues Over Expenditures	0	(537,746)	0	(50,158)	(587,904)
Fund Balances at Beginning of Year	5,394	2,588,876	68,498	(71,394)	2,591,374
Fund Balances End of Year	\$ 5,394	\$ 2,051,130	\$ 68,498	\$ (121,552)	\$ 2,003,470

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2012***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 14,833,770	\$ 14,833,770	\$ 15,995,292	\$ 1,161,522
Intergovernmental Revenues	1,843,800	1,843,800	2,225,405	381,605
Charges for Services	2,194,000	2,194,000	2,834,845	640,845
Licenses and Permits	764,031	764,031	1,081,801	317,770
Investment Earnings	450,000	450,000	368,945	(81,055)
Fines and Forfeitures	1,012,500	1,012,500	1,030,775	18,275
All Other Revenues	286,429	286,429	561,410	274,981
Total Revenues	21,384,530	21,384,530	24,098,473	2,713,943
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services	5,958,266	5,559,340	5,293,459	265,881
Materials and Supplies	731,964	834,483	711,373	123,110
Contractual Services	1,179,717	1,244,956	919,783	325,173
Other Expenditures	1,200	1,200	270	930
Capital Outlay	273,701	504,869	497,573	7,296
Total Sheriff	8,144,848	8,144,848	7,422,458	722,390
Coroner:				
Personal Services	60,147	60,310	60,306	4
Materials and Supplies	125	124	0	124
Contractual Services	81,520	81,358	81,208	150
Total Coroner	141,792	141,792	141,514	278
Adult Probation:				
Personal Services	105,045	106,547	88,371	18,176
Travel and Transportation	500	500	0	500
Materials and Supplies	7,485	7,485	1,917	5,568
Contractual Services	31,723	31,723	27,478	4,245
Total Adult Probation	144,753	146,255	117,766	28,489
Juvenile Probation:				
Personal Services	329,910	335,160	332,791	2,369
Travel and Transportation	4,764	4,614	3,166	1,448
Materials and Supplies	9,295	10,795	9,429	1,366
Contractual Services	299,085	297,735	251,431	46,304
Total Juvenile Probation	643,054	648,304	596,817	51,487

(Continued)

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2012***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Emergency Management:				
Personal Services	42,213	43,357	32,894	10,463
Travel and Transportation	705	705	620	85
Contractual Services	88,455	88,139	87,400	739
Capital Outlay	0	132,000	132,000	0
Total Emergency Management	131,373	264,201	252,914	11,287
Building Regulations:				
Personal Services	795,491	815,511	747,302	68,209
Travel and Transportation	1,250	700	286	414
Materials and Supplies	31,450	38,330	29,145	9,185
Contractual Services	123,850	123,477	106,715	16,762
Other Expenditures	2,000	2,430	430	2,000
Capital Outlay	75,000	57,638	7,948	49,690
Total Building Regulations	1,029,041	1,038,086	891,826	146,260
Total Public Safety	10,234,861	10,383,486	9,423,295	960,191
Health:				
Vital Statistics:				
Contractual Services	3,546	3,546	1,298	2,248
Total Vital Statistics	3,546	3,546	1,298	2,248
Children with Medical Handicaps:				
Contractual Services	170,000	216,176	216,176	0
Total Children with Medical Handicaps	170,000	216,176	216,176	0
TB Patients:				
Materials and Supplies	1,600	1,600	0	1,600
Contractual Services	4,584	4,584	1,249	3,335
Total TB Patients	6,184	6,184	1,249	4,935
Total Health	179,730	225,906	218,723	7,183
Human Services:				
Victim Witness:				
Contractual Services	79,446	79,446	79,446	0
Total Victim Witness	79,446	79,446	79,446	0
County Home:				
Materials and Supplies	16,088	16,088	13,176	2,912
Total County Home	16,088	16,088	13,176	2,912

(Continued)

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2012***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Children's Services:				
Contractual Services	1,123,000	1,123,000	1,123,000	0
Total Children's Services	1,123,000	1,123,000	1,123,000	0
Soldiers' Relief:				
Personal Services	208,912	228,121	212,674	15,447
Travel and Transportation	12,000	9,500	8,974	526
Materials and Supplies	2,750	6,450	4,203	2,247
Contractual Services	600,822	584,822	584,117	705
Total Soldiers' Relief	824,484	828,893	809,968	18,925
Veterans' Services:				
Materials and Supplies	14,486	21,078	18,746	2,332
Contractual Services	29,550	32,450	28,600	3,850
Capital Outlay	28,000	17,571	17,011	560
Total Veterans' Services	72,036	71,099	64,357	6,742
Public Assistance:				
Contractual Services	238,033	238,033	218,804	19,229
Total Public Assistance	238,033	238,033	218,804	19,229
Total Human Services	2,353,087	2,356,559	2,308,751	47,808
Conservation and Recreation:				
Agriculture:				
Contractual Services	412,259	412,259	411,653	606
Total Agriculture	412,259	412,259	411,653	606
Neal Farm:				
Materials and Supplies	7,500	7,500	6,914	586
Total Neal Farm	7,500	7,500	6,914	586
Total Conservation and Recreation	419,759	419,759	418,567	1,192
Public Works:				
Transit System:				
Personal Services	123,282	125,208	95,404	29,804
Contractual Services	115,000	115,000	115,000	0
Total Public Works	238,282	240,208	210,404	29,804

(Continued)

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2012***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Government:				
Commissioners:				
Personal Services	687,359	695,197	669,175	26,022
Travel and Transportation	3,818	2,984	2,397	587
Materials and Supplies	5,473	13,170	10,987	2,183
Contractual Services	154,058	151,607	108,874	42,733
Capital Outlay	0	5,066	5,066	0
Total Commissioners	850,708	868,024	796,499	71,525
Auditor:				
Personal Services	592,866	599,036	526,347	72,689
Travel and Transportation	901	901	624	277
Materials and Supplies	13,911	13,666	12,549	1,117
Contractual Services	87,086	88,340	83,939	4,401
Other Expenditures	35	458	423	35
Total Auditor	694,799	702,401	623,882	78,519
Treasurer:				
Personal Services	183,467	189,552	189,107	445
Travel and Transportation	1,500	1,100	519	581
Materials and Supplies	1,130	1,330	1,251	79
Contractual Services	37,400	33,000	31,506	1,494
Total Treasurer	223,497	224,982	222,383	2,599
Prosecutor:				
Personal Services	857,298	869,740	798,643	71,097
Travel and Transportation	7,417	7,897	6,863	1,034
Materials and Supplies	4,154	4,904	4,359	545
Contractual Services	75,175	73,245	66,970	6,275
Total Prosecutor	944,044	955,786	876,835	78,951
Data Processing:				
Personal Services	96,109	97,443	93,711	3,732
Materials and Supplies	7,426	7,079	5,703	1,376
Contractual Services	135,025	135,595	120,609	14,986
Total Data Processing	238,560	240,117	220,023	20,094
Purchasing:				
Materials and Supplies	4,445	4,410	1,736	2,674
Contractual Services	207,355	207,390	204,588	2,802
Capital Outlay	17,747	0	0	0
Total Purchasing	229,547	211,800	206,324	5,476

(Continued)

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2012***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Poll Workers:				
Personal Services	142,800	142,800	129,746	13,054
Total Poll Workers	142,800	142,800	129,746	13,054
Elections:				
Personal Services	290,235	294,045	269,443	24,602
Travel and Transportation	5,000	5,000	958	4,042
Materials and Supplies	111,612	94,481	71,272	23,209
Contractual Services	189,696	194,363	108,730	85,633
Capital Outlay	6,000	18,464	18,464	0
Total Elections	602,543	606,353	468,867	137,486
Recorder:				
Personal Services	263,047	265,956	250,870	15,086
Travel and Transportation	1,174	1,174	0	1,174
Materials and Supplies	13,163	13,151	1,475	11,676
Contractual Services	2,489	2,469	2,375	94
Other Expenditures	0	32	32	0
Total Recorder	279,873	282,782	254,752	28,030
Microfilm:				
Personal Services	43,012	43,579	33,911	9,668
Material and Supplies	3,668	3,668	2,759	909
Contractual Services	1,060	1,060	187	873
Total Microfilm	47,740	48,307	36,857	11,450
Copiers:				
Materials and Supplies	37,000	37,000	24,981	12,019
Contractual Services	176,554	148,125	83,274	64,851
Total Copiers	213,554	185,125	108,255	76,870
Economic Development:				
Personal Services	109,299	6,573	1,533	5,040
Travel and Transportation	1,700	1,700	0	1,700
Materials and Supplies	300	300	0	300
Contractual Services	30,200	58,351	57,506	845
Capital Outlay	1,000	575	0	575
Total Economic Development	142,499	67,499	59,039	8,460

(Continued)

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2012***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance and Operations:				
Personal Services	484,939	477,713	384,630	93,083
Travel and Transportation	545	545	182	363
Materials and Supplies	207,777	235,777	171,834	63,943
Contractual Services	1,140,117	1,138,633	1,029,222	109,411
Capital Outlay	31,820	87,500	86,193	1,307
Total Maintenance and Operations	1,865,198	1,940,168	1,672,061	268,107
Annexations:				
Other Expenditures	0	26	26	0
Total Annexations	0	26	26	0
Contingencies:				
Contractual Services	100,000	5,130	0	5,130
Total Contingencies	100,000	5,130	0	5,130
Administration:				
Materials and Supplies	0	50	50	0
Contractual Services	505,027	471,331	464,790	6,541
Other Expenditures	28,500	46,323	37,167	9,156
Capital Outlay	0	33,708	33,708	0
Total Administration	533,527	551,412	535,715	15,697
Bureau of Inspection:				
Contractual Services	89,649	89,649	79,551	10,098
Total Bureau of Inspection	89,649	89,649	79,551	10,098
Court of Appeals:				
Contractual Services	32,000	32,000	32,000	0
Total Court of Appeals	32,000	32,000	32,000	0
Common Pleas Court:				
Personal Services	286,653	290,729	273,623	17,106
Travel and Transportation	300	300	0	300
Materials and Supplies	10,750	10,750	3,635	7,115
Contractual Services	124,181	124,181	83,803	40,378
Total Common Pleas Court	421,884	425,960	361,061	64,899

(Continued)

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2012***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Probate Court:				
Personal Services	235,823	234,845	225,200	9,645
Travel and Transportation	3,000	3,000	325	2,675
Materials and Supplies	7,659	9,559	9,172	387
Contractual Services	38,662	41,062	32,070	8,992
Total Probate Court	<u>285,144</u>	<u>288,466</u>	<u>266,767</u>	<u>21,699</u>
Municipal Court:				
Personal Services	1,008,717	1,044,164	975,445	68,719
Travel and Transportation	6,106	6,106	3,281	2,825
Materials and Supplies	89,190	84,508	62,173	22,335
Contractual Services	192,341	179,455	154,845	24,610
Other Expenditures	820	820	0	820
Total Municipal Court	<u>1,297,174</u>	<u>1,315,053</u>	<u>1,195,744</u>	<u>119,309</u>
Jury Commission:				
Personal Services	2,173	2,428	2,414	14
Materials and Supplies	2,000	1,788	571	1,217
Total Jury Commission	<u>4,173</u>	<u>4,216</u>	<u>2,985</u>	<u>1,231</u>
Juvenile Court:				
Personal Services	598,960	607,824	537,991	69,833
Travel and Transportation	3,500	3,500	3,394	106
Materials and Supplies	9,909	10,108	8,680	1,428
Contractual Services	489,448	489,248	470,461	18,787
Total Juvenile Court	<u>1,101,817</u>	<u>1,110,680</u>	<u>1,020,526</u>	<u>90,154</u>
Municipal Court Prosecutor:				
Contractual Services	120,000	120,000	120,000	0
Total Municipal Court Prosecutor	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>0</u>
Clerk of Courts:				
Personal Services	960,360	960,157	869,322	90,835
Travel and Transportation	90	90	0	90
Materials and Supplies	18,852	32,352	29,814	2,538
Contractual Services	28,135	28,635	21,811	6,824
Total Clerk of Courts	<u>1,007,437</u>	<u>1,021,234</u>	<u>920,947</u>	<u>100,287</u>
Common Pleas Magistrate:				
Personal Services	299,930	305,266	289,601	15,665
Travel and Transportation	200	200	0	200
Materials and Supplies	3,990	3,990	1,811	2,179
Contractual Services	15,756	15,756	3,317	12,439
Total Common Pleas Magistrate	<u>319,876</u>	<u>325,212</u>	<u>294,729</u>	<u>30,483</u>

(Continued)

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2012***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Defender:				
Contractual Services	158,400	158,400	158,400	0
Total Public Defender	158,400	158,400	158,400	0
Dispute Resolution:				
Contractual Services	34,742	34,742	34,742	0
Total Dispute Resolution	34,742	34,742	34,742	0
Magistrate:				
Contractual Services	38,104	38,104	35,818	2,286
Total Magistrate	38,104	38,104	35,818	2,286
Engineer:				
Personal Services	245,880	246,790	239,320	7,470
Materials and Supplies	0	3,027	2,988	39
Contractual Services	1,000	336	250	86
Capital Outlay	0	5,906	5,906	0
Total Engineer	246,880	256,059	248,464	7,595
Total General Government	12,266,169	12,252,487	10,982,998	1,269,489
Total Expenditures	25,691,888	25,878,405	23,562,738	2,315,667
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(4,307,358)	(4,493,875)	535,735	5,029,610
Other Financing Sources (Uses):				
Transfers Out	(403,248)	(446,430)	(446,430)	0
Advances In	100,000	100,000	150,000	50,000
Advances Out	0	(75,000)	(75,000)	0
Total Other Financing Sources (Uses)	(303,248)	(421,430)	(371,430)	50,000
Net Change in Fund Balance	(4,610,606)	(4,915,305)	164,305	5,079,610
Fund Balance at Beginning of Year	10,470,333	10,470,333	10,470,333	0
Prior Year Encumbrances	893,193	893,193	893,193	0
Fund Balance at End of Year	\$ 6,752,920	\$ 6,448,221	\$ 11,527,831	\$ 5,079,610

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2012***

JOB AND FAMILY SERVICES FUND				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 4,051,801	\$ 4,191,581	\$ 3,262,010	\$ (929,571)
Charges for Services	24,000	24,000	20,103	(3,897)
All Other Revenues	178,000	178,000	124,191	(53,809)
Total Revenues	4,253,801	4,393,581	3,406,304	(987,277)
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services	2,203,650	2,091,222	1,818,961	272,261
Travel and Transportation	600	600	25	575
Materials and Supplies	65,103	63,928	41,720	22,208
Contractual Services	1,162,330	716,830	546,620	170,210
Other Expenditures	2,000	2,000	209	1,791
Capital Outlay	0	3,000	2,911	89
Total Public Assistance	3,433,683	2,877,580	2,410,446	467,134
Job and Family Services:				
Travel and Transportation	36,586	3,568	1,949	1,619
Material and Supplies	5,917	2,058	48	2,010
Contractual Services	1,144,887	846,725	706,294	140,431
Total Job and Family Services	1,187,390	852,351	708,291	144,060
Public Social Services:				
Contractual Services	40,107	320,107	358,445	(38,338)
Total Public Social Services	40,107	320,107	358,445	(38,338)
Total Expenditures	4,661,180	4,050,038	3,477,182	572,856
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(407,379)	343,543	(70,878)	(414,421)
Other Financing Sources (Uses):				
Transfers Out	0	(273,000)	(272,557)	443
Total Other Financing Sources (Uses)	0	(273,000)	(272,557)	443
Net Change in Fund Balance	(407,379)	70,543	(343,435)	(413,978)
Fund Balance at Beginning of Year	765,167	765,167	765,167	0
Prior Year Encumbrances	390,329	390,329	390,329	0
Fund Balance at End of Year	\$ 748,117	\$ 1,226,039	\$ 812,061	\$ (413,978)

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2012***

BOARD OF DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 7,552,200	\$ 7,552,200	\$ 7,395,032	\$ (157,168)
Intergovernmental Revenues	4,521,075	4,521,075	5,708,968	1,187,893
Charges for Services	274,350	274,350	212,525	(61,825)
Investment Earnings	250	250	142	(108)
All Other Revenues	42,850	32,850	35,151	2,301
Total Revenues	12,390,725	12,380,725	13,351,818	971,093
Expenditures:				
Health:				
Riverside School:				
Personal Services	7,699,246	7,530,177	7,131,524	398,653
Travel and Transportation	71,714	75,219	61,923	13,296
Materials and Supplies	305,884	335,158	267,822	67,336
Contractual Services	5,204,088	5,455,953	5,136,979	318,974
Other Expenditures	1,000	1,050	250	800
Capital Outlay	357,475	315,405	291,784	23,621
Total Riverside School	13,639,407	13,712,962	12,890,282	822,680
Gifts and Donations:				
Materials and Supplies	550	1,550	753	797
Contractual Services	117,416	131,406	105,708	25,698
Capital Outlay	1,000	399	0	399
Total Gifts and Donations	118,966	133,355	106,461	26,894
Total Expenditures	13,758,373	13,846,317	12,996,743	849,574
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(1,367,648)	(1,465,592)	355,075	1,820,667
Fund Balance at Beginning of Year	5,589,794	5,589,794	5,589,794	0
Prior Year Encumbrances	441,675	441,675	441,675	0
Fund Balance at End of Year	\$ 4,663,821	\$ 4,565,877	\$ 6,386,544	\$ 1,820,667

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Capital Projects Fund
For the Year Ended December 31, 2012***

PERMANENT IMPROVEMENT FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Taxes	\$ 80,000	\$ 118,168	\$ 38,168
Charges for Services	1,156,996	1,126,980	(30,016)
All Other Revenues	14,702	13,600	(1,102)
Total Revenues	1,251,698	1,258,748	7,050
Expenditures:			
Capital Outlay:			
Commissioners:			
Capital Outlay	7,372,621	7,243,811	128,810
Debt Service:			
Principal Retirement	8,709,000	8,709,000	0
Interest and Fiscal Charges	77,976	77,976	0
Total Expenditures	16,159,597	16,030,787	128,810
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,907,899)	(14,772,039)	135,860
Other Financing Sources (Uses):			
General Obligation Notes Issued	11,404,094	11,438,115	34,021
Transfers In	352,223	352,223	0
Total Other Financing Sources (Uses)	11,756,317	11,790,338	34,021
Net Change in Fund Balance	(3,151,582)	(2,981,701)	169,881
Fund Balance at Beginning of Year	3,017,298	3,017,298	0
Prior Year Encumbrances	1,810,530	1,810,530	0
Fund Balance at End of Year	\$ 1,676,246	\$ 1,846,127	\$ 169,881

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 784,400	\$ 792,678	\$ 8,278
Intergovernmental Revenues	5,081,284	5,112,925	31,641
Charges for Services	466,755	467,994	1,239
Investment Earnings	1,000	1,381	381
Fines and Forfeitures	63,000	48,967	(14,033)
All Other Revenues	79,478	159,395	79,917
Total Revenues	6,475,917	6,583,340	107,423
Expenditures:			
Public Works:			
Engineering:			
Personal Services	1,025,453	915,516	109,937
Travel and Transportation	1,500	1,074	426
Materials and Supplies	453,129	332,874	120,255
Contractual Services	418,394	366,565	51,829
Other Expenditures	15,728	8,845	6,883
Capital Outlay	424,583	340,139	84,444
Total Engineering	2,338,787	1,965,013	373,774
Roads:			
Personal Services	1,723,462	1,509,565	213,897
Travel and Transportation	190	190	0
Materials and Supplies	1,109,676	826,345	283,331
Contractual Services	1,863,169	1,576,318	286,851
Other Expenditures	51,053	50,053	1,000
Capital Outlay	183,825	153,996	29,829
Total Roads	4,931,375	4,116,467	814,908
Total Expenditures	7,270,162	6,081,480	1,188,682
Excess (Deficiency) of Revenues Over (Under) Expenditures	(794,245)	501,860	1,296,105
Fund Balance at Beginning of Year	2,595,685	2,595,685	0
Prior Year Encumbrances	296,777	296,777	0
Fund Balance at End of Year	\$ 2,098,217	\$ 3,394,322	\$ 1,296,105

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
CHILD SUPPORT ENFORCEMENT AGENCY FUND			
Revenues:			
Intergovernmental Revenues	\$ 1,355,000	\$ 1,171,444	\$ (183,556)
Charges for Services	378,000	396,837	18,837
All Other Revenues	12,500	126,869	114,369
Total Revenues	<u>1,745,500</u>	<u>1,695,150</u>	<u>(50,350)</u>
Expenditures:			
Human Services:			
Child Support Enforcement:			
Personal Services	1,035,689	932,592	103,097
Travel and Transportation	806	531	275
Materials and Supplies	600	81	519
Contractual Services	862,793	761,393	101,400
Other Expenditures	1,000	0	1,000
Capital Outlay	4,500	4,366	134
Total Expenditures	<u>1,905,388</u>	<u>1,698,963</u>	<u>206,425</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(159,888)	(3,813)	156,075
Fund Balance at Beginning of Year	2,257,283	2,257,283	0
Prior Year Encumbrances	90,949	90,949	0
Fund Balance at End of Year	<u>\$ 2,188,344</u>	<u>\$ 2,344,419</u>	<u>\$ 156,075</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
DOG AND KENNEL FUND			
Revenues:			
Charges for Services	\$ 307,400	\$ 328,595	\$ 21,195
Fines and Forfeitures	20,000	20,832	832
All Other Revenues	2,400	13,027	10,627
Total Revenues	<u>329,800</u>	<u>362,454</u>	<u>32,654</u>
Expenditures:			
Health:			
Dog and Kennel:			
Personal Services	269,812	236,962	32,850
Travel and Transportation	3,358	1,392	1,966
Materials and Supplies	37,912	27,007	10,905
Contractual Services	122,946	89,002	33,944
Other Expenditures	2,859	600	2,259
Capital Outlay	22,338	19,838	2,500
Total Expenditures	<u>459,225</u>	<u>374,801</u>	<u>84,424</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(129,425)	(12,347)	117,078
Fund Balance at Beginning of Year	99,747	99,747	0
Prior Year Encumbrances	37,120	37,120	0
Fund Balance at End of Year	<u>\$ 7,442</u>	<u>\$ 124,520</u>	<u>\$ 117,078</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

SHELTER/DOMESTIC VIOLENCE FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 180,712	\$ 179,960	\$ (752)
All Other Revenues	3,450	2,500	(950)
Total Revenues	184,162	182,460	(1,702)
Expenditures:			
Human Services:			
Victim Witness Program:			
Personal Services	199,234	149,006	50,228
Materials and Supplies	41	0	41
Contractual Services	6,313	3,900	2,413
Other Expenditures	3,699	5,558	(1,859)
Total Expenditures	209,287	158,464	50,823
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(25,125)	23,996	49,121
Fund Balance at Beginning of Year	36,252	36,252	0
Prior Year Encumbrances	5,485	5,485	0
Fund Balance at End of Year	\$ 16,612	\$ 65,733	\$ 49,121

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
YOUTH SERVICES SUBSIDY FUND			
Revenues:			
Intergovernmental Revenues	\$ 568,000	\$ 664,972	\$ 96,972
Charges for Services	713,726	617,268	(96,458)
Fines and Forfeitures	10,000	9,492	(508)
All Other Revenues	1,000	966	(34)
Total Revenues	<u>1,292,726</u>	<u>1,292,698</u>	<u>(28)</u>
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	259,260	248,230	11,030
Materials and Supplies	8,552	3,866	4,686
Contractual Services	545,865	393,106	152,759
Other Expenditures	1,000	330	670
Capital Outlay	20,800	16,738	4,062
Total Public Safety	<u>835,477</u>	<u>662,270</u>	<u>173,207</u>
Human Services:			
Miami County Youth Center:			
Personal Services	488,046	420,141	67,905
Travel and Transportation	500	147	353
Material and Supplies	55,530	50,049	5,481
Contractual Services	161,506	145,758	15,748
Capital Outlay	9,000	8,828	172
Total Human Services	<u>714,582</u>	<u>624,923</u>	<u>89,659</u>
Total Expenditures	<u>1,550,059</u>	<u>1,287,193</u>	<u>262,866</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(257,333)	5,505	262,838
Fund Balance at Beginning of Year	397,766	397,766	0
Prior Year Encumbrances	130,993	130,993	0
Fund Balance at End of Year	<u>\$ 271,426</u>	<u>\$ 534,264</u>	<u>\$ 262,838</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

E-911 EMERGENCY OPERATIONS FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 2,413,000	\$ 2,954,203	\$ 541,203
Charges for Services	318,325	467,097	148,772
Total Revenues	2,731,325	3,421,300	689,975
Expenditures:			
Public Safety:			
Communications Center:			
Personal Services	1,637,903	1,551,217	86,686
Travel and Transportation	1,586	597	989
Materials and Supplies	43,271	33,295	9,976
Contractual Services	1,269,593	1,073,020	196,573
Capital Outlay	126,510	95,738	30,772
Total Expenditures	3,078,863	2,753,867	324,996
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(347,538)	667,433	1,014,971
Other Financing Sources (Uses):			
Transfers Out	(167,863)	(167,863)	0
Total Other Financing Sources (Uses)	(167,863)	(167,863)	0
Net Change in Fund Balance	(515,401)	499,570	1,014,971
Fund Balance at Beginning of Year	1,727,889	1,727,889	0
Prior Year Encumbrances	510,357	510,357	0
Fund Balance at End of Year	\$ 1,722,845	\$ 2,737,816	\$ 1,014,971

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
PUBLIC DEFENDER FUND			
Revenues:			
Intergovernmental Revenues	\$ 318,400	\$ 304,809	\$ (13,591)
Charges for Services	65,317	67,576	2,259
All Other Revenues	0	249	249
Total Revenues	<u>383,717</u>	<u>372,634</u>	<u>(11,083)</u>
Expenditures:			
General Government:			
Indigent Guardianship:			
Contractual Services	<u>27,381</u>	<u>21,622</u>	<u>5,759</u>
Total Indigent Guardianship	27,381	21,622	5,759
Public Defender:			
Personal Services	384,426	379,168	5,258
Travel and Transportation	1,074	473	601
Materials and Supplies	1,300	1,078	222
Contractual Services	<u>8,774</u>	<u>6,017</u>	<u>2,757</u>
Total Public Defender	<u>395,574</u>	<u>386,736</u>	<u>8,838</u>
Total Expenditures	<u>422,955</u>	<u>408,358</u>	<u>14,597</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39,238)	(35,724)	3,514
Fund Balance at Beginning of Year	105,460	105,460	0
Prior Year Encumbrances	<u>6,668</u>	<u>6,668</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 72,890</u>	<u>\$ 76,404</u>	<u>\$ 3,514</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

DELINQUENT TAX COLLECTION FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Charges for Services	\$ 125,400	\$ 128,777	\$ 3,377
All Other Revenues	0	2,870	2,870
Total Revenues	125,400	131,647	6,247
Expenditures:			
General Government:			
Treasurer:			
Personal Services	90,900	89,684	1,216
Materials and Supplies	700	698	2
Capital Outlay	800	0	800
Total Treasurer	92,400	90,382	2,018
Prosecutor:			
Personal Services	147,106	47,537	99,569
Contractual Services	8,325	3,965	4,360
Total Prosecutor	155,431	51,502	103,929
Total Expenditures	247,831	141,884	105,947
Excess (Deficiency) of Revenues Over (Under) Expenditures	(122,431)	(10,237)	112,194
Fund Balance at Beginning of Year	403,532	403,532	0
Prior Year Encumbrances	325	325	0
Fund Balance at End of Year	\$ 281,426	\$ 393,620	\$ 112,194

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

REAL ESTATE APPRAISAL FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 1,017,506	\$ 1,017,009	\$ (497)
Licenses and Permits	100	25	(75)
Total Revenues	1,017,606	1,017,034	(572)
Expenditures:			
General Government:			
Auditor:			
Personal Services	606,435	588,597	17,838
Travel and Transportation	400	0	400
Materials and Supplies	21,425	18,632	2,793
Contractual Services	1,134,190	977,870	156,320
Other Expenditures	623	0	623
Capital Outlay	39,185	2,498	36,687
Total Expenditures	1,802,258	1,587,597	214,661
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(784,652)	(570,563)	214,089
Fund Balance at Beginning of Year	235,945	235,945	0
Prior Year Encumbrances	549,407	549,407	0
Fund Balance at End of Year	\$ 700	\$ 214,789	\$ 214,089

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
PRE-TRIAL SERVICES FUND			
Revenues:			
Intergovernmental Revenues	\$ 99,622	\$ 98,280	\$ (1,342)
Total Revenues	<u>99,622</u>	<u>98,280</u>	<u>(1,342)</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	97,978	95,058	2,920
Other Expenditures	<u>4,923</u>	<u>4,923</u>	<u>0</u>
Total Expenditures	<u>102,901</u>	<u>99,981</u>	<u>2,920</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,279)	(1,701)	1,578
Fund Balance at Beginning of Year	<u>13,558</u>	<u>13,558</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 10,279</u>	<u>\$ 11,857</u>	<u>\$ 1,578</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COUNTY CONSERVANCY FUND			
Revenues:			
Taxes	\$ 111,955	\$ 113,372	\$ 1,417
Intergovernmental Revenues	11,606	16,409	4,803
Total Revenues	<u>123,561</u>	<u>129,781</u>	<u>6,220</u>
Expenditures:			
Conservation and Recreation:			
Auditor:			
Contractual Services	124,390	123,183	1,207
Total Expenditures	<u>124,390</u>	<u>123,183</u>	<u>1,207</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(829)	6,598	7,427
Fund Balance at Beginning of Year	76,091	76,091	0
Prior Year Encumbrances	363	363	0
Fund Balance at End of Year	<u>\$ 75,625</u>	<u>\$ 83,052</u>	<u>\$ 7,427</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 36,000	\$ 36,000	\$ 0
Total Revenues	<u>36,000</u>	<u>36,000</u>	<u>0</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Personal Services	38,420	38,120	300
Total Expenditures	<u>38,420</u>	<u>38,120</u>	<u>300</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,420)	(2,120)	300
Fund Balance at Beginning of Year	2,421	2,421	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 301</u>	<u>\$ 300</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

		SUPER CLEANUP FUND		Variance with Final Budget Positive (Negative)
		<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Taxes		\$ 200,000	\$ 236,336	\$ 36,336
Total Revenues		<u>200,000</u>	<u>236,336</u>	<u>36,336</u>
Expenditures:				
Public Works:				
Transfer Station:				
Contractual Services		217,755	186,992	30,763
Total Public Works		<u>217,755</u>	<u>186,992</u>	<u>30,763</u>
Debt Service:				
Principal Retirement		636,400	636,400	0
Interest and Fiscal Charges		5,174	4,720	454
Total Expenditures		<u>859,329</u>	<u>828,112</u>	<u>31,217</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures		(659,329)	(591,776)	67,553
Other Financing Sources (Uses):				
General Obligation Notes Issued		636,200	638,346	2,146
Premium on Issuance of General Obligation Notes		0	1,884	1,884
Total Other Financing Sources (Uses)		<u>636,200</u>	<u>640,230</u>	<u>4,030</u>
Net Change in Fund Balance		(23,129)	48,454	71,583
Fund Balance at Beginning of Year		195,033	195,033	0
Prior Year Encumbrances		161,505	161,505	0
Fund Balance at End of Year		<u>\$ 333,409</u>	<u>\$ 404,992</u>	<u>\$ 71,583</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

EMERGENCY MANAGEMENT AGENCY FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 325,032	\$ 261,995	\$ (63,037)
Charges for Services	3,750	3,750	0
Total Revenues	328,782	265,745	(63,037)
Expenditures:			
Public Safety:			
Emergency Management:			
Personal Services	90,378	88,627	1,751
Travel and Transportation	2,123	681	1,442
Materials and Supplies	16,852	14,770	2,082
Contractual Services	198,611	172,074	26,537
Capital Outlay	51,411	38,850	12,561
Total Expenditures	359,375	315,002	44,373
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(30,593)	(49,257)	(18,664)
Fund Balance at Beginning of Year	35,136	35,136	0
Prior Year Encumbrances	9,250	9,250	0
Fund Balance at End of Year	\$ 13,793	\$ (4,871)	\$ (18,664)

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

ENFORCEMENT AND EDUCATION FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 26,738	\$ 28,813	\$ 2,075
Fines and Forfeitures	15,600	20,849	5,249
Total Revenues	42,338	49,662	7,324
Expenditures:			
Public Safety:			
Sheriff:			
Personal Services	5,009	5,009	0
Materials and Supplies	3,000	0	3,000
Total Public Safety	8,009	5,009	3,000
General Government:			
Municipal Court:			
Contractual Services	40,646	22,854	17,792
Total General Government	40,646	22,854	17,792
Total Expenditures	48,655	27,863	20,792
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,317)	21,799	28,116
Fund Balance at Beginning of Year	91,385	91,385	0
Prior Year Encumbrances	12,646	12,646	0
Fund Balance at End of Year	\$ 97,714	\$ 125,830	\$ 28,116

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
JUVENILE DETENTION/REHABILITATION CENTER FUND			
Revenues:			
Intergovernmental Revenues	\$ 1,564,070	\$ 1,526,845	\$ (37,225)
Charges for Services	2,151,814	2,111,762	(40,052)
All Other Revenues	2,300	2,631	331
Total Revenues	3,718,184	3,641,238	(76,946)
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	1,328,333	1,286,866	41,467
Travel and Transportation	1,023	23	1,000
Materials and Supplies	94,230	89,672	4,558
Contractual Services	261,239	254,301	6,938
Other Expenditures	2,000	0	2,000
Capital Outlay	2,095	2,049	46
Total Juvenile Court	1,688,920	1,632,911	56,009
West Central Rehabilitation:			
Personal Services	1,752,531	1,581,615	170,916
Travel and Transportation	1,140	698	442
Materials and Supplies	137,561	97,859	39,702
Contractual Services	324,051	272,253	51,798
Other Expenditures	71	71	0
Total West Central Rehabilitation	2,215,354	1,952,496	262,858
Total Expenditures	3,904,274	3,585,407	318,867
Excess (Deficiency) of Revenues Over (Under) Expenditures	(186,090)	55,831	241,921
Other Financing Sources (Uses):			
Transfers Out	(85,000)	(85,000)	0
Total Other Financing Sources (Uses)	(85,000)	(85,000)	0
Net Change in Fund Balance	(271,090)	(29,169)	241,921
Fund Balance at Beginning of Year	1,048,866	1,048,866	0
Prior Year Encumbrances	121,105	121,105	0
Fund Balance at End of Year	\$ 898,881	\$ 1,140,802	\$ 241,921

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

COUNTY PROBATION SERVICES FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 38,368	\$ 34,692	\$ (3,676)
Charges for Services	213,000	236,871	23,871
Total Revenues	<u>251,368</u>	<u>271,563</u>	<u>20,195</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	200,726	198,272	2,454
Contractual Services	49,157	46,625	2,532
Other Expenditures	2,138	1,483	655
Total Expenditures	<u>252,021</u>	<u>246,380</u>	<u>5,641</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(653)	25,183	25,836
Fund Balance at Beginning of Year	64,060	64,060	0
Prior Year Encumbrances	6,278	6,278	0
Fund Balance at End of Year	<u>\$ 69,685</u>	<u>\$ 95,521</u>	<u>\$ 25,836</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
RECYCLE GRANT FUND			
Revenues:			
Intergovernmental Revenues	\$ 20,000	\$ 20,000	\$ 0
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	14,555	12,941	1,614
Materials and Supplies	5,408	3,700	1,708
Contractual Services	<u>5,208</u>	<u>3,005</u>	<u>2,203</u>
Total Expenditures	<u>25,171</u>	<u>19,646</u>	<u>5,525</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(5,171)	354	5,525
Fund Balance at Beginning of Year	39,748	39,748	0
Prior Year Encumbrances	<u>1,633</u>	<u>1,633</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 36,210</u>	<u>\$ 41,735</u>	<u>\$ 5,525</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
URBAN MASS TRANSPORTATION FUND			
Revenues:			
Intergovernmental Revenues	\$ 958,905	\$ 931,478	\$ (27,427)
Charges for Services	280,000	253,702	(26,298)
All Other Revenues	1,000	0	(1,000)
Total Revenues	<u>1,239,905</u>	<u>1,185,180</u>	<u>(54,725)</u>
Expenditures:			
Public Works:			
Personal Services	3,877	3,877	0
Materials and Supplies	315,227	299,216	16,011
Contractual Services	1,018,384	860,188	158,196
Capital Outlay	151,800	105,408	46,392
Total Expenditures	<u>1,489,288</u>	<u>1,268,689</u>	<u>220,599</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(249,383)	(83,509)	165,874
Fund Balance at Beginning of Year	289,664	289,664	0
Prior Year Encumbrances	250,383	250,383	0
Fund Balance at End of Year	<u>\$ 290,664</u>	<u>\$ 456,538</u>	<u>\$ 165,874</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 3,040,565	\$ 576,306	\$ (2,464,259)
Charges for Services	1,200	6,625	5,425
All Other Revenues	16,139	33,402	17,263
Total Revenues	3,057,904	616,333	(2,441,571)
Expenditures:			
Public Works:			
Commissioners:			
Travel and Transportation	2,915	2,664	251
Materials and Supplies	5,996	5,318	678
Contractual Services	166,732	165,221	1,511
Capital Outlay	1,309	1,293	16
Total Commissioners	176,952	174,496	2,456
Community Development:			
Travel and Transportation	1,130	1,130	0
Materials and Supplies	2,658	2,472	186
Contractual Services	546,571	485,217	61,354
Other Expenditures	1,800,887	1,800,887	0
Total Community Development	2,351,246	2,289,706	61,540
Total Expenditures	2,528,198	2,464,202	63,996
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	529,706	(1,847,869)	(2,377,575)
Other Financing Sources (Uses):			
Advances In	75,000	75,000	0
Advances Out	(50,000)	(50,000)	0
Total Other Financing Sources (Uses)	25,000	25,000	0
Net Change in Fund Balance	554,706	(1,822,869)	(2,377,575)
Fund Balance at Beginning of Year	139,559	139,559	0
Prior Year Encumbrances	15,233	15,233	0
Fund Balance at End of Year	\$ 709,498	\$ (1,668,077)	\$ (2,377,575)

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
CHILDREN'S SERVICES BOARD FUND			
Revenues:			
Intergovernmental Revenues	\$ 2,416,000	\$ 2,677,757	\$ 261,757
Charges for Services	380,000	712,309	332,309
All Other Revenues	57,247	67,973	10,726
Total Revenues	<u>2,853,247</u>	<u>3,458,039</u>	<u>604,792</u>
Expenditures:			
Human Services:			
Children's Services:			
Personal Services	1,604,913	1,600,862	4,051
Travel and Transportation	25,570	18,783	6,787
Materials and Supplies	52,575	36,594	15,981
Contractual Services	2,207,377	2,032,433	174,944
Other Expenditures	26,345	22,090	4,255
Capital Outlay	48,526	43,574	4,952
Total Children's Services	<u>3,965,306</u>	<u>3,754,336</u>	<u>210,970</u>
Children's Home Farm:			
Materials and Supplies	11,925	10,339	1,586
Total Children's Home Farm	<u>11,925</u>	<u>10,339</u>	<u>1,586</u>
Total Expenditures	<u>3,977,231</u>	<u>3,764,675</u>	<u>212,556</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,123,984)	(306,636)	817,348
Fund Balance at Beginning of Year	2,321,961	2,321,961	0
Prior Year Encumbrances	277,870	277,870	0
Fund Balance at End of Year	<u>\$ 1,475,847</u>	<u>\$ 2,293,195</u>	<u>\$ 817,348</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
LEGAL RESEARCH FUND			
Revenues:			
Charges for Services	\$ 6,529	\$ 5,760	\$ (769)
Fines and Forfeitures	81,388	92,515	11,127
Total Revenues	87,917	98,275	10,358
Expenditures:			
General Government:			
Common Pleas Court:			
Contractual Services	2,395	2,395	0
Total Common Pleas Court	2,395	2,395	0
Juvenile Court:			
Materials and Supplies	2,000	798	1,202
Capital Outlay	7,000	0	7,000
Total Juvenile Court	9,000	798	8,202
Probate Court:			
Contractual Services	4,000	4,000	0
Total Probate Court	4,000	4,000	0
Law Library:			
Personal Services	29,279	29,226	53
Materials and Supplies	1,903	184	1,719
Contractual Services	52,530	44,868	7,662
Other Expenditures	1,526	1,526	0
Total Law Library	85,238	75,804	9,434
Total Expenditures	100,633	82,997	17,636
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(12,716)	15,278	27,994
Fund Balance at Beginning of Year	13,015	13,015	0
Prior Year Encumbrances	16,705	16,705	0
Fund Balance at End of Year	\$ 17,004	\$ 44,998	\$ 27,994

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
ONE-STOP SHOP FUND			
Revenues:			
Charges for Services	\$ 117,500	\$ 108,816	\$ (8,684)
All Other Revenues	700	598	(102)
Total Revenues	<u>118,200</u>	<u>109,414</u>	<u>(8,786)</u>
Expenditures:			
General Government:			
Commissioners:			
Contractual Services	128,213	125,016	3,197
Total Expenditures	<u>128,213</u>	<u>125,016</u>	<u>3,197</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,013)	(15,602)	(5,589)
Fund Balance at Beginning of Year	91,168	91,168	0
Prior Year Encumbrances	3,566	3,566	0
Fund Balance at End of Year	<u>\$ 84,721</u>	<u>\$ 79,132</u>	<u>\$ (5,589)</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
LAW ENFORCEMENT FUND			
Revenues:			
Intergovernmental Revenues	\$ 40,586	\$ 38,546	\$ (2,040)
Charges for Services	40,000	48,546	8,546
Fines and Forfeitures	2,000	2,990	990
Total Revenues	<u>82,586</u>	<u>90,082</u>	<u>7,496</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	4,713	2,487	2,226
Contractual Services	75,966	62,863	13,103
Other Expenditures	10	0	10
Capital Outlay	16,800	7,900	8,900
Total Expenditures	<u>97,489</u>	<u>73,250</u>	<u>24,239</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,903)	16,832	31,735
Fund Balance at Beginning of Year	112,876	112,876	0
Prior Year Encumbrances	20,733	20,733	0
Fund Balance at End of Year	<u>\$ 118,706</u>	<u>\$ 150,441</u>	<u>\$ 31,735</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

CERTIFICATE OF TITLE ADMINISTRATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 450,000	\$ 545,368	\$ 95,368
Total Revenues	450,000	545,368	95,368
Expenditures:			
General Government:			
Clerk of Courts:			
Personal Services	358,062	332,415	25,647
Travel and Transportation	1,500	0	1,500
Materials and Supplies	16,082	5,480	10,602
Contractual Services	53,251	44,855	8,396
Capital Outlay	14,000	11,873	2,127
Total Expenditures	442,895	394,623	48,272
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	7,105	150,745	143,640
Other Financing Sources (Uses):			
Transfers Out	(26,000)	0	26,000
Total Other Financing Sources (Uses)	(26,000)	0	26,000
Net Change in Fund Balance	(18,895)	150,745	169,640
Fund Balance at Beginning of Year	260,668	260,668	0
Prior Year Encumbrances	783	783	0
Fund Balance at End of Year	\$ 242,556	\$ 412,196	\$ 169,640

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

COUNTY RECORDER EQUIPMENT FUND			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Charges for Services	\$ 25,000	\$ 70,870	\$ 45,870
Total Revenues	<u>25,000</u>	<u>70,870</u>	<u>45,870</u>
Expenditures:			
General Government:			
Recorder:			
Materials and Supplies	8,996	2,889	6,107
Contractual Services	77,500	36,411	41,089
Other Expenditures	4	4	0
Capital Outlay	<u>44,063</u>	<u>22,006</u>	<u>22,057</u>
Total Expenditures	<u>130,563</u>	<u>61,310</u>	<u>69,253</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(105,563)	9,560	115,123
Fund Balance at Beginning of Year	172,903	172,903	0
Prior Year Encumbrances	<u>13,090</u>	<u>13,090</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 80,430</u>	<u>\$ 195,553</u>	<u>\$ 115,123</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Charges for Services	\$ 213,800	\$ 242,689	\$ 28,889
Total Revenues	213,800	242,689	28,889
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	141,905	141,497	408
Materials and Supplies	15,370	13,960	1,410
Contractual Services	70,721	57,079	13,642
Capital Outlay	42,100	25,814	16,286
Total Municipal Court	270,096	238,350	31,746
Common Pleas Court:			
Materials and Supplies	5,000	1,865	3,135
Contractual Services	36,500	30,778	5,722
Capital Outlay	15,000	0	15,000
Total Common Pleas Court	56,500	32,643	23,857
Probate Court:			
Materials and Supplies	6,540	5,969	571
Contractual Services	6,500	0	6,500
Capital Outlay	18,960	17,973	987
Total Probate Court	32,000	23,942	8,058
Juvenile Court:			
Personal Services	5,600	5,376	224
Materials and Supplies	10,600	9,902	698
Contractual Services	4,500	2,500	2,000
Capital Outlay	6,500	3,838	2,662
Total Juvenile Court	27,200	21,616	5,584
Total Expenditures	385,796	316,551	69,245
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(171,996)	(73,862)	98,134
Fund Balance at Beginning of Year	515,503	515,503	0
Prior Year Encumbrances	7,861	7,861	0
Fund Balance at End of Year	\$ 351,368	\$ 449,502	\$ 98,134

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DISPUTE RESOLUTION FUND			
Revenues:			
Intergovernmental Revenues	\$ 70,560	\$ 70,560	\$ 0
Fines and Forfeitures	73,000	82,038	9,038
All Other Revenues	11,590	0	(11,590)
Total Revenues	<u>155,150</u>	<u>152,598</u>	<u>(2,552)</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	135,706	123,605	12,101
Total Municipal Court	<u>135,706</u>	<u>123,605</u>	<u>12,101</u>
Juvenile Court:			
Contractual Services	62,408	50,818	11,590
Total Juvenile Court	<u>62,408</u>	<u>50,818</u>	<u>11,590</u>
Total Expenditures	<u>198,114</u>	<u>174,423</u>	<u>23,691</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42,964)	(21,825)	21,139
Fund Balance at Beginning of Year	44,864	44,864	0
Prior Year Encumbrances	12,640	12,640	0
Fund Balance at End of Year	<u>\$ 14,540</u>	<u>\$ 35,679</u>	<u>\$ 21,139</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COMMISSARY FUND			
Revenues:			
Charges for Services	\$ 67,000	\$ 60,993	\$ (6,007)
Total Revenues	<u>67,000</u>	<u>60,993</u>	<u>(6,007)</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	8,500	6,565	1,935
Contractual Services	61,856	61,121	735
Other Expenditures	<u>2,200</u>	<u>1,804</u>	<u>396</u>
Total Expenditures	<u>72,556</u>	<u>69,490</u>	<u>3,066</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,556)	(8,497)	(2,941)
Fund Balance at Beginning of Year	144,735	144,735	0
Prior Year Encumbrances	<u>1,556</u>	<u>1,556</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 140,735</u>	<u>\$ 137,794</u>	<u>\$ (2,941)</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COURT SECURITY GRANT FUND			
Revenues:			
Charges for Services	\$ 0	\$ 42,128	\$ 42,128
Fines and Forfeitures	25,000	24,109	(891)
Total Revenues	<u>25,000</u>	<u>66,237</u>	<u>41,237</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Personal Services	3,400	51	3,349
Materials and Supplies	1,732	1,621	111
Contractual Services	15,970	10,198	5,772
Capital Outlay	6,388	6,078	310
Total Expenditures	<u>27,490</u>	<u>17,948</u>	<u>9,542</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,490)	48,289	50,779
Fund Balance at Beginning of Year	22,729	22,729	0
Prior Year Encumbrances	590	590	0
Fund Balance at End of Year	<u>\$ 20,829</u>	<u>\$ 71,608</u>	<u>\$ 50,779</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
FOOD SERVICES FUND			
Revenues:			
Intergovernmental Revenues	\$ 147,178	\$ 146,967	\$ (211)
Total Revenues	<u>147,178</u>	<u>146,967</u>	<u>(211)</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	20,000	0	20,000
Total Sheriff	<u>20,000</u>	<u>0</u>	<u>20,000</u>
West Central Rehabilitation:			
Personal Services	20,181	19,348	833
Materials and Supplies	153,615	110,698	42,917
Total West Central Rehabilitation	<u>173,796</u>	<u>130,046</u>	<u>43,750</u>
Total Public Safety	<u>193,796</u>	<u>130,046</u>	<u>63,750</u>
Human Services:			
Miami County Youth Center:			
Materials and Supplies	16,000	15,963	37
Total Human Services	<u>16,000</u>	<u>15,963</u>	<u>37</u>
Total Expenditures	<u>209,796</u>	<u>146,009</u>	<u>63,787</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(62,618)	958	63,576
Fund Balance at Beginning of Year	118,268	118,268	0
Prior Year Encumbrances	29,777	29,777	0
Fund Balance at End of Year	<u>\$ 85,427</u>	<u>\$ 149,003</u>	<u>\$ 63,576</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
COMMON PLEAS COURT - SPECIAL PROJECTS FUND			
Revenues:			
Charges for Services	\$ 150,000	\$ 136,156	\$ (13,844)
Total Revenues	<u>150,000</u>	<u>136,156</u>	<u>(13,844)</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Personal Services	139,700	137,992	1,708
Travel and Transportation	9,531	4,207	5,324
Materials and Supplies	4,337	1,548	2,789
Contractual Services	52,759	43,363	9,396
Capital Outlay	7,000	0	7,000
Total Expenditures	<u>213,327</u>	<u>187,110</u>	<u>26,217</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(63,327)	(50,954)	12,373
Fund Balance at Beginning of Year	489,611	489,611	0
Prior Year Encumbrances	17,482	17,482	0
Fund Balance at End of Year	<u>\$ 443,766</u>	<u>\$ 456,139</u>	<u>\$ 12,373</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

SHERIFF'S JUVENILE SAFETY TRUST FUND			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Safety:			
Sheriff:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>1,567</u>	<u>1,567</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,567</u>	<u>\$ 1,567</u>	<u>\$ 0</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
MUNICIPAL COURT RESTITUTION FUND			
Revenues:			
All Other Revenues	\$ 58,000	\$ 31,844	\$ (26,156)
Total Revenues	<u>58,000</u>	<u>31,844</u>	<u>(26,156)</u>
Expenditures:			
General Government:			
Municipal Court:			
Contractual Services	33,612	33,612	0
Other Expenditures	<u>250</u>	<u>250</u>	<u>0</u>
Total Expenditures	<u>33,862</u>	<u>33,862</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	24,138	(2,018)	(26,156)
Fund Balance at Beginning of Year	566	566	0
Prior Year Encumbrances	<u>1,720</u>	<u>1,720</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 26,424</u>	<u>\$ 268</u>	<u>\$ (26,156)</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILDREN'S SERVICES TRUST FUND			
Revenues:			
Investment Earnings	\$ 950	\$ 0	\$ (950)
Total Revenues	<u>950</u>	<u>0</u>	<u>(950)</u>
Expenditures:			
Human Services:			
Children's Services:			
Contractual Services	1,711	1,649	62
Total Expenditures	<u>1,711</u>	<u>1,649</u>	<u>62</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(761)	(1,649)	(888)
Fund Balance at Beginning of Year	30,468	30,468	0
Prior Year Encumbrances	111	111	0
Fund Balance at End of Year	<u>\$ 29,818</u>	<u>\$ 28,930</u>	<u>\$ (888)</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

D.A.R.E. TRUST FUND			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	2,400	607	1,793
Total Expenditures	<u>2,400</u>	<u>607</u>	<u>1,793</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(2,400)	(607)	1,793
Fund Balance at Beginning of Year	4,485	4,485	0
Fund Balance at End of Year	<u>\$ 2,085</u>	<u>\$ 3,878</u>	<u>\$ 1,793</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2012***

GENERAL OBLIGATION DEBT FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
All Other Revenues	\$ 0	\$ 48,012	\$ 48,012
Total Revenues	0	48,012	48,012
Expenditures:			
Debt Service:			
Principal Retirement	363,200	363,200	0
Interest and Fiscal Charges	304,538	290,924	13,614
Total Expenditures	667,738	654,124	13,614
Excess (Deficiency) of Revenues Over (Under) Expenditures	(667,738)	(606,112)	61,626
Other Financing Sources (Uses):			
Transfers In	715,147	619,627	(95,520)
Total Other Financing Sources (Uses)	715,147	619,627	(95,520)
Net Change in Fund Balance	47,409	13,515	(33,894)
Fund Balance at Beginning of Year	33,267	33,267	0
Prior Year Encumbrances	9,936	9,936	0
Fund Balance at End of Year	\$ 90,612	\$ 56,718	\$ (33,894)

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2012***

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

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012***

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

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012***

HEALTH CARE IMPROVEMENT FUND			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u></u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Capital Outlay:			
Capital Outlay	797,664	797,664	0
Total Expenditures	<u>797,664</u>	<u>797,664</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(797,664)	(797,664)	0
Fund Balance at Beginning of Year	2,057,064	2,057,064	0
Prior Year Encumbrances	531,812	531,812	0
Fund Balance at End of Year	<u>\$ 1,791,212</u>	<u>\$ 1,791,212</u>	<u>\$ 0</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	68,498	68,498	0
Fund Balance at End of Year	<u>\$ 68,498</u>	<u>\$ 68,498</u>	<u>\$ 0</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
DITCH CONSTRUCTION FUND			
Revenues:			
All Other Revenues	\$ 15,986	\$ 15,793	\$ (193)
Total Revenues	<u>15,986</u>	<u>15,793</u>	<u>(193)</u>
Expenditures:			
Capital Outlay:			
Engineer:			
Capital Outlay	80,203	80,010	193
Debt Service:			
Interest and Fiscal Charges	<u>2,306</u>	<u>2,026</u>	<u>280</u>
Total Expenditures	<u>82,509</u>	<u>82,036</u>	<u>473</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(66,523)	(66,243)	280
Other Financing Sources (Uses):			
Advances In	122,103	121,552	(551)
Advances Out	<u>(80,625)</u>	<u>(80,625)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>41,478</u>	<u>40,927</u>	<u>(551)</u>
Net Change in Fund Balance	(25,045)	(25,316)	(271)
Fund Balance at Beginning of Year	(45,018)	(45,018)	0
Prior Year Encumbrances	<u>70,322</u>	<u>70,322</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 259</u>	<u>\$ (12)</u>	<u>\$ (271)</u>

Fiduciary Funds

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

Agency Funds

Payroll Deductions Fund

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

Workers' Compensation Fund

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

Local Government Fund

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

Auto Registration Fund

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

Township Gas Fund

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

Cigarette Tax Fund

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

Special Emergency Planning Fund

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

Inheritance Tax Fund

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

(Continued)

Agency Funds

Undivided Tax Settlement Fund

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

Special Assessment Collection Fund

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

Tri-County Board Fund

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

County Court Agency Fund

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

General County Agency Fund

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

Other County Agencies Fund

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

Hotel and Motel Lodging Tax Fund

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

State Board of Building Standards Fund

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

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Payroll Deductions Fund				
Assets:				
Cash and Cash Equivalents	\$283,620	\$15,283,118	(\$15,272,629)	\$294,109
Total Assets	<u>\$283,620</u>	<u>\$15,283,118</u>	<u>(\$15,272,629)</u>	<u>\$294,109</u>
Liabilities:				
Due To Others	\$283,620	\$15,283,118	(\$15,272,629)	\$294,109
Total Liabilities	<u>\$283,620</u>	<u>\$15,283,118</u>	<u>(\$15,272,629)</u>	<u>\$294,109</u>
Workers' Compensation Fund				
Assets:				
Cash and Cash Equivalents	\$883,827	\$513,858	(\$177,876)	\$1,219,809
Total Assets	<u>\$883,827</u>	<u>\$513,858</u>	<u>(\$177,876)</u>	<u>\$1,219,809</u>
Liabilities:				
Due To Others	\$883,827	\$513,858	(\$177,876)	\$1,219,809
Total Liabilities	<u>\$883,827</u>	<u>\$513,858</u>	<u>(\$177,876)</u>	<u>\$1,219,809</u>
Local Government Fund				
Assets:				
Cash and Cash Equivalents	\$357	\$6,485,670	(\$6,485,670)	\$357
Total Assets	<u>\$357</u>	<u>\$6,485,670</u>	<u>(\$6,485,670)</u>	<u>\$357</u>
Liabilities:				
Due To Others	\$357	\$6,485,670	(\$6,485,670)	\$357
Total Liabilities	<u>\$357</u>	<u>\$6,485,670</u>	<u>(\$6,485,670)</u>	<u>\$357</u>
Auto Registration Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$3,484,697	(\$3,401,041)	\$83,656
Total Assets	<u>\$0</u>	<u>\$3,484,697</u>	<u>(\$3,401,041)</u>	<u>\$83,656</u>
Liabilities:				
Intergovernmental Payables	\$0	\$3,484,697	(\$3,401,041)	\$83,656
Total Liabilities	<u>\$0</u>	<u>\$3,484,697</u>	<u>(\$3,401,041)</u>	<u>\$83,656</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Township Gas Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$1,028,172	(\$1,028,172)	\$0
Total Assets	<u>\$0</u>	<u>\$1,028,172</u>	<u>(\$1,028,172)</u>	<u>\$0</u>
Liabilities:				
Other Accrued Liabilities	\$0	\$1,028,172	(\$1,028,172)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,028,172</u>	<u>(\$1,028,172)</u>	<u>\$0</u>
Cigarette Tax Fund				
Assets:				
Cash and Cash Equivalents	\$51	\$11,548	(\$11,319)	\$280
Total Assets	<u>\$51</u>	<u>\$11,548</u>	<u>(\$11,319)</u>	<u>\$280</u>
Liabilities:				
Due To Others	\$51	\$11,548	(\$11,319)	\$280
Total Liabilities	<u>\$51</u>	<u>\$11,548</u>	<u>(\$11,319)</u>	<u>\$280</u>
Special Emergency Planning Fund				
Assets:				
Cash and Cash Equivalents	\$53,398	\$22,481	(\$21,617)	\$54,262
Total Assets	<u>\$53,398</u>	<u>\$22,481</u>	<u>(\$21,617)</u>	<u>\$54,262</u>
Liabilities:				
Due To Others	\$53,398	\$22,481	(\$21,617)	\$54,262
Total Liabilities	<u>\$53,398</u>	<u>\$22,481</u>	<u>(\$21,617)</u>	<u>\$54,262</u>
Inheritance Tax Fund				
Assets:				
Cash and Cash Equivalents	\$232,950	\$1,240,942	(\$950,172)	\$523,720
Investments	1,388,210	679,642	(1,388,210)	679,642
Total Assets	<u>\$1,621,160</u>	<u>\$1,920,584</u>	<u>(\$2,338,382)</u>	<u>\$1,203,362</u>
Liabilities:				
Due To Others	\$1,621,160	\$1,920,584	(\$2,338,382)	\$1,203,362
Total Liabilities	<u>\$1,621,160</u>	<u>\$1,920,584</u>	<u>(\$2,338,382)</u>	<u>\$1,203,362</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Undivided Tax Settlement Fund				
Assets:				
Cash and Cash Equivalents	\$204,394	\$94,848,830	(\$94,373,302)	\$679,922
Investments	1,218,049	882,354	(1,218,049)	882,354
Taxes Receivable	71,897,379	71,964,360	(71,897,379)	71,964,360
Total Assets	\$73,319,822	\$167,695,544	(\$167,488,730)	\$73,526,636
Liabilities:				
Due To Others	\$73,319,822	\$167,695,544	(\$167,488,730)	\$73,526,636
Total Liabilities	\$73,319,822	\$167,695,544	(\$167,488,730)	\$73,526,636
Special Assessment Collection Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$1,488,190	(\$1,488,190)	\$0
Special Assessments Receivable	2,725,891	3,228,451	(2,725,891)	3,228,451
Total Assets	\$2,725,891	\$4,716,641	(\$4,214,081)	\$3,228,451
Liabilities:				
Due To Others	\$2,725,891	\$4,716,641	(\$4,214,081)	\$3,228,451
Total Liabilities	\$2,725,891	\$4,716,641	(\$4,214,081)	\$3,228,451
Tri-County Board Fund				
Assets:				
Cash and Cash Equivalents	\$588,931	\$6,424,730	(\$4,880,320)	\$2,133,341
Investments	3,509,621	2,768,489	(3,509,621)	2,768,489
Taxes Receivable	1,925,336	1,943,875	(1,925,336)	1,943,875
Total Assets	\$6,023,888	\$11,137,094	(\$10,315,277)	\$6,845,705
Liabilities:				
Due To Others	\$6,023,888	\$11,137,094	(\$10,315,277)	\$6,845,705
Total Liabilities	\$6,023,888	\$11,137,094	(\$10,315,277)	\$6,845,705

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
County Court Agency Fund				
Assets:				
Cash and Cash Equivalents	\$259,343	\$3,633,776	(\$3,628,533)	\$264,586
Accounts Receivable	761,861	854,704	(761,861)	854,704
Total Assets	<u>\$1,021,204</u>	<u>\$4,488,480</u>	<u>(\$4,390,394)</u>	<u>\$1,119,290</u>
Liabilities:				
Due To Others	\$1,021,204	\$4,488,480	(\$4,390,394)	\$1,119,290
Total Liabilities	<u>\$1,021,204</u>	<u>\$4,488,480</u>	<u>(\$4,390,394)</u>	<u>\$1,119,290</u>
General County Agency Fund				
Assets:				
Cash and Cash Equivalents	\$1,396,598	\$17,713,242	(\$17,688,493)	\$1,421,347
Total Assets	<u>\$1,396,598</u>	<u>\$17,713,242</u>	<u>(\$17,688,493)</u>	<u>\$1,421,347</u>
Liabilities:				
Due To Others	\$1,396,598	\$17,713,242	(\$17,688,493)	\$1,421,347
Total Liabilities	<u>\$1,396,598</u>	<u>\$17,713,242</u>	<u>(\$17,688,493)</u>	<u>\$1,421,347</u>
Other County Agencies Fund				
Assets:				
Cash and Cash Equivalents	\$852,107	\$3,491,868	(\$1,386,097)	\$2,957,878
Investments	5,077,899	3,838,514	(5,077,899)	3,838,514
Taxes Receivable	2,787,225	2,791,325	(2,787,225)	2,791,325
Total Assets	<u>\$8,717,231</u>	<u>\$10,121,707</u>	<u>(\$9,251,221)</u>	<u>\$9,587,717</u>
Liabilities:				
Due To Others	\$8,717,231	\$10,121,707	(\$9,251,221)	\$9,587,717
Total Liabilities	<u>\$8,717,231</u>	<u>\$10,121,707</u>	<u>(\$9,251,221)</u>	<u>\$9,587,717</u>
Hotel and Motel Lodging Tax Fund				
Assets:				
Cash and Cash Equivalents	\$17,229	\$350,142	(\$363,320)	\$4,051
Total Assets	<u>\$17,229</u>	<u>\$350,142</u>	<u>(\$363,320)</u>	<u>\$4,051</u>
Liabilities:				
Due To Others	\$17,229	\$350,142	(\$363,320)	\$4,051
Total Liabilities	<u>\$17,229</u>	<u>\$350,142</u>	<u>(\$363,320)</u>	<u>\$4,051</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
State Board of Building Standards Fund				
Assets:				
Cash and Cash Equivalents	\$1,101	\$24,970	(\$22,472)	\$3,599
Total Assets	<u>\$1,101</u>	<u>\$24,970</u>	<u>(\$22,472)</u>	<u>\$3,599</u>
Liabilities:				
Due To Others	\$1,101	\$24,970	(\$22,472)	\$3,599
Total Liabilities	<u>\$1,101</u>	<u>\$24,970</u>	<u>(\$22,472)</u>	<u>\$3,599</u>
 Total - All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$4,773,906	\$156,046,234	(\$151,179,223)	\$9,640,917
Investments	11,193,779	8,168,999	(11,193,779)	8,168,999
Taxes Receivable	76,609,940	76,699,560	(76,609,940)	76,699,560
Accounts Receivable	761,861	854,704	(761,861)	854,704
Special Assessments Receivable	2,725,891	3,228,451	(2,725,891)	3,228,451
Total Assets	<u>\$96,065,377</u>	<u>\$244,997,948</u>	<u>(\$242,470,694)</u>	<u>\$98,592,631</u>
Liabilities:				
Intergovernmental Payables	\$0	\$3,484,697	(\$3,401,041)	\$83,656
Due to Others	96,065,377	240,485,079	(238,041,481)	98,508,975
Other Accrued Liabilities	0	1,028,172	(1,028,172)	0
Total Liabilities	<u>\$96,065,377</u>	<u>\$244,997,948</u>	<u>(\$242,470,694)</u>	<u>\$98,592,631</u>

STATISTICAL





STATISTICAL TABLES

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

Contents

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

Sources Note:

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

Miami County, Ohio

*Net Position by Component
Last Ten Years
(accrual basis of accounting)*

	2003	2004	2005	2006
Governmental Activities:				
Net Investment in Capital Assets	\$72,021,370	\$72,650,169	\$71,271,399	\$76,641,124
Restricted	32,097,580	34,146,735	39,750,610	35,965,761
Unrestricted	18,816,524	18,897,181	15,099,138	18,028,477
Total Governmental Activities Net Position	<u>\$122,935,474</u>	<u>\$125,694,085</u>	<u>\$126,121,147</u>	<u>\$130,635,362</u>
Business-type Activities:				
Net Investment in Capital Assets	\$5,877,948	\$5,519,649	\$5,204,582	\$5,467,311
Unrestricted	632,979	1,829,297	2,401,888	1,649,492
Total Business-type Activities Net Position	<u>\$6,510,927</u>	<u>\$7,348,946</u>	<u>\$7,606,470</u>	<u>\$7,116,803</u>
Primary Government:				
Net Investment in Capital Assets	\$77,899,318	\$78,169,818	\$76,475,981	\$82,108,435
Restricted	32,097,580	34,146,735	39,750,610	35,965,761
Unrestricted	19,449,503	20,726,478	17,501,026	19,677,969
Total Primary Government Net Position	<u>\$129,446,401</u>	<u>\$133,043,031</u>	<u>\$133,727,617</u>	<u>\$137,752,165</u>

Source: County Auditor's Office

* - Restated

Miami County, Ohio

2007	2008	2009	2010	2011	2012
	*		*		
\$78,520,372	\$78,053,727	\$75,816,438	\$80,495,795	\$76,873,751	\$85,184,865
36,922,276	27,605,258	28,447,736	27,924,768	29,506,150	41,635,181
18,028,324	17,063,147	18,177,572	14,393,118	19,033,723	10,991,479
<u>\$133,470,972</u>	<u>\$122,722,132</u>	<u>\$122,441,746</u>	<u>\$122,813,681</u>	<u>\$125,413,624</u>	<u>\$137,811,525</u>
				*	
\$4,812,358	\$5,094,224	\$7,277,791	\$12,746,045	\$16,374,119	\$23,385,478
2,460,862	3,152,627	1,684,946	2,225,637	3,318,358	4,021,911
<u>\$7,273,220</u>	<u>\$8,246,851</u>	<u>\$8,962,737</u>	<u>\$14,971,682</u>	<u>\$19,692,477</u>	<u>\$27,407,389</u>
\$83,332,730	\$83,147,951	\$83,094,229	\$93,241,840	\$93,247,870	\$108,570,343
36,922,276	27,605,258	28,447,736	27,924,768	29,506,150	41,635,181
20,489,186	20,215,774	19,862,518	16,618,755	22,352,081	15,013,390
<u>\$140,744,192</u>	<u>\$130,968,983</u>	<u>\$131,404,483</u>	<u>\$137,785,363</u>	<u>\$145,106,101</u>	<u>\$165,218,914</u>

Miami County, Ohio

Changes in Net Position Last Ten Years (accrual basis of accounting)

	2003	2004	2005	2006
Expenses				
Governmental Activities:				
Public Safety	\$15,547,338	\$16,764,256	\$16,373,389	\$15,531,350
Health	9,718,113	10,547,505	10,366,035	10,841,602
Human Services	12,136,393	12,487,729	12,332,625	12,156,374
Conservation and Recreation	449,267	484,357	605,586	591,531
Public Works	6,376,942	6,634,587	10,813,893	8,423,518
General Government	13,372,441	13,705,416	13,717,663	13,115,474
Interest and Fiscal Charges	332,390	310,609	294,012	275,322
<i>Total Governmental Activities Expenses</i>	<u>57,932,884</u>	<u>60,934,459</u>	<u>64,503,203</u>	<u>60,935,171</u>
Business-type Activities:				
Water	872,925	1,124,739	1,275,501	1,218,332
Sewer	1,463,920	1,268,242	1,578,830	1,860,644
Transfer Station	4,711,489	3,907,615	4,412,246	5,095,970
Sheriff Police Rotary	133,718	136,248	136,341	147,824
<i>Total Business-type Activities Expenses</i>	<u>7,182,052</u>	<u>6,436,844</u>	<u>7,402,918</u>	<u>8,322,770</u>
<i>Total Primary Government Expenses</i>	<u>\$65,114,936</u>	<u>\$67,371,303</u>	<u>\$71,906,121</u>	<u>\$69,257,941</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
Public Safety	\$4,985,023	\$5,353,798	\$4,944,339	\$5,645,336
Health	397,542	390,591	409,159	531,346
Human Services	2,350,828	2,320,136	2,469,540	2,392,696
Public Works	1,001,115	920,648	1,724,941	889,412
General Government	7,009,546	5,990,015	6,335,052	6,581,588
Operating Grants and Contributions	13,254,316	17,327,623	17,031,842	16,479,006
Capital Grants and Contributions	1,079,269	6,778,362	5,794,396	2,216,325
<i>Total Governmental Activities Program Revenues</i>	<u>30,077,639</u>	<u>39,081,173</u>	<u>38,709,269</u>	<u>34,735,709</u>

Miami County, Ohio

2007	2008	2009	2010	2011	2012
\$17,712,859	\$19,526,936	\$19,547,540	\$18,139,014	\$16,418,718	\$15,692,704
13,284,599	13,501,156	14,234,058	14,011,503	13,390,803	15,901,185
13,434,394	15,692,390	14,987,085	12,761,984	12,390,060	11,075,877
536,828	612,086	602,603	538,551	542,840	605,984
9,935,429	10,150,601	10,809,904	11,840,755	14,052,691	8,397,223
14,866,755	15,398,717	15,246,637	12,851,916	14,671,764	14,678,303
256,451	237,609	250,342	351,205	496,312	320,406
<u>70,027,315</u>	<u>75,119,495</u>	<u>75,678,169</u>	<u>70,494,928</u>	<u>71,963,188</u>	<u>66,671,682</u>
1,580,027	1,341,121	1,469,710	1,465,738	1,716,456	1,462,077
1,662,836	1,642,150	2,282,710	2,463,509	3,038,304	2,491,626
4,664,059	5,145,223	4,482,949	5,140,902	5,328,031	5,378,338
301,094	415,074	419,668	409,201	421,552	332,117
<u>8,208,016</u>	<u>8,543,568</u>	<u>8,655,037</u>	<u>9,479,350</u>	<u>10,504,343</u>	<u>9,664,158</u>
<u>\$78,235,331</u>	<u>\$83,663,063</u>	<u>\$84,333,206</u>	<u>\$79,974,278</u>	<u>\$82,467,531</u>	<u>\$76,335,840</u>
\$5,616,612	\$5,236,592	\$5,248,129	\$6,311,731	\$4,169,361	\$5,060,027
512,707	537,483	542,738	682,346	671,843	633,780
2,309,418	2,738,276	2,186,559	2,130,811	2,067,902	1,738,403
996,836	1,568,107	1,688,791	2,501,104	2,279,469	1,114,844
6,649,206	6,440,503	5,380,347	6,015,375	5,948,000	6,073,523
17,640,571	19,217,099	21,544,583	15,142,033	16,371,227	17,690,268
7,051,583	5,381,366	9,717,152	6,327,060	11,496,687	13,108,196
<u>40,776,933</u>	<u>41,119,426</u>	<u>46,308,299</u>	<u>39,110,460</u>	<u>43,004,489</u>	<u>45,419,041</u>

(Continued)

Miami County, Ohio

Changes in Net Position Last Ten Years (accrual basis of accounting)

	2003	2004	2005	2006
Business-type Activities:				
Charges for Services				
Water	694,850	1,004,109	1,227,159	862,526
Sewer	1,147,095	1,268,253	1,308,466	1,590,212
Transfer Station	4,721,980	4,734,357	4,693,047	4,866,833
Sheriff Police Rotary	243,374	169,463	185,895	206,534
Operating Grants and Contributions	0	0	211,943	0
Capital Grants and Contributions	0	91,626	313,825	255,135
<i>Total Business-type Activities Program Revenues</i>	<u>6,807,299</u>	<u>7,267,808</u>	<u>7,940,335</u>	<u>7,781,240</u>
<i>Total Primary Government Program Revenues</i>	<u>36,884,938</u>	<u>46,348,981</u>	<u>46,649,604</u>	<u>42,516,949</u>
Net (Expense)/Revenue				
Governmental Activities	(27,855,245)	(21,853,286)	(25,793,934)	(26,199,462)
Business-type Activities	(374,753)	830,964	537,417	(541,530)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$28,229,998)</u>	<u>(\$21,022,322)</u>	<u>(\$25,256,517)</u>	<u>(\$26,740,992)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$11,644,400	\$12,098,988	\$11,579,852	\$12,032,427
Sales Taxes	9,648,557	10,448,932	10,398,794	10,415,445
Intergovernmental, Unrestricted	7,027,869	3,678,939	3,332,363	4,093,762
Investment Earnings	856,489	781,755	1,458,833	3,384,196
Miscellaneous	335,284	645,128	882,953	787,847
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	<u>29,512,599</u>	<u>27,653,742</u>	<u>27,652,795</u>	<u>30,713,677</u>
Business-type Activities:				
Investment Earnings	4,485	7,055	31,368	51,863
Transfers	0	0	0	0
<i>Total Business-type Activities</i>	<u>4,485</u>	<u>7,055</u>	<u>31,368</u>	<u>51,863</u>
<i>Total Primary Government</i>	<u>\$29,517,084</u>	<u>\$27,660,797</u>	<u>\$27,684,163</u>	<u>\$30,765,540</u>
Change in Net Position				
Governmental Activities	\$1,657,354	\$5,800,456	\$1,858,861	\$4,514,215
Business-type Activities	(370,268)	838,019	568,785	(489,667)
<i>Total Primary Government Change in Net Position</i>	<u>\$1,287,086</u>	<u>\$6,638,475</u>	<u>\$2,427,646</u>	<u>\$4,024,548</u>

Source: County Auditor's Office

Miami County, Ohio

2007	2008	2009	2010	2011	2012
1,252,273	1,234,564	1,400,272	1,514,081	1,635,328	1,863,830
1,282,360	1,826,296	1,837,662	2,277,358	2,210,553	2,316,751
5,095,856	5,388,401	4,724,944	4,931,863	5,306,795	5,246,512
331,537	440,144	453,597	450,831	436,890	353,477
0	0	0	2,000	0	0
619,456	630,225	954,448	6,312,162	3,982,755	7,598,500
<u>8,581,482</u>	<u>9,519,630</u>	<u>9,370,923</u>	<u>15,488,295</u>	<u>13,572,321</u>	<u>17,379,070</u>
<u>49,358,415</u>	<u>50,639,056</u>	<u>55,679,222</u>	<u>54,598,755</u>	<u>56,576,810</u>	<u>62,798,111</u>
(29,250,382)	(34,000,069)	(29,369,870)	(31,384,468)	(28,958,699)	(21,252,641)
373,466	976,062	715,886	6,008,945	3,067,978	7,714,912
<u>(\$28,876,916)</u>	<u>(\$33,024,007)</u>	<u>(\$28,653,984)</u>	<u>(\$25,375,523)</u>	<u>(\$25,890,721)</u>	<u>(\$13,537,729)</u>
\$12,041,927	\$12,025,273	\$11,543,867	\$11,660,153	\$11,630,674	\$12,870,358
10,799,612	10,903,586	10,212,579	13,068,296	13,898,866	14,992,078
4,549,470	4,597,786	5,566,441	5,582,505	4,645,087	4,105,750
3,534,795	2,586,035	1,050,564	399,929	467,556	374,294
899,188	754,691	716,033	657,784	916,459	1,308,062
261,000	0	0	0	0	0
<u>32,085,992</u>	<u>30,867,371</u>	<u>29,089,484</u>	<u>31,368,667</u>	<u>31,558,642</u>	<u>33,650,542</u>
43,951	(2,431)	0	0	0	0
(261,000)	0	0	0	0	0
<u>(217,049)</u>	<u>(2,431)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$31,868,943</u>	<u>\$30,864,940</u>	<u>\$29,089,484</u>	<u>\$31,368,667</u>	<u>\$31,558,642</u>	<u>\$33,650,542</u>
\$2,835,610	(\$3,132,698)	(\$280,386)	(\$15,801)	\$2,599,943	\$12,397,901
156,417	973,631	715,886	6,008,945	3,067,978	7,714,912
<u>\$2,992,027</u>	<u>(\$2,159,067)</u>	<u>\$435,500</u>	<u>\$5,993,144</u>	<u>\$5,667,921</u>	<u>\$20,112,813</u>

Miami County, Ohio

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

	2003	2004	2005	2006
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	807,656	903,688	872,622	894,445
Unreserved	17,039,733	16,182,044	15,118,408	15,754,138
<i>Total General Fund</i>	<u>17,847,389</u>	<u>17,085,732</u>	<u>15,991,030</u>	<u>16,648,583</u>
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Unassigned	0	0	0	0
Reserved	2,194,636	2,034,744	2,699,879	3,368,175
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	17,257,758	17,751,218	22,360,201	23,224,956
Capital Projects Funds	4,377,632	4,080,736	3,443,341	3,623,891
Total All Other Governmental Funds	<u>23,830,026</u>	<u>23,866,698</u>	<u>28,503,421</u>	<u>30,217,022</u>
<i>Total Governmental Funds</i>	<u>\$41,677,415</u>	<u>\$40,952,430</u>	<u>\$44,494,451</u>	<u>\$46,865,605</u>

Source: County Auditor's Office

NOTE: The County implemented GASB 54 in 2011 which established new fund balance classifications for governmental funds.

Miami County, Ohio

2007	2008	2009	2010	2011	2012
\$0	\$0	\$0	\$0	\$608,364	\$592,566
0	0	0	0	619,924	1,072,498
0	0	0	0	13,530,557	14,887,562
576,108	1,283,243	1,569,366	1,457,500	0	0
16,022,522	13,782,335	9,836,526	10,759,197	0	0
<u>16,598,630</u>	<u>15,065,578</u>	<u>11,405,892</u>	<u>12,216,697</u>	<u>14,758,845</u>	<u>16,552,626</u>
0	0	0	0	362,752	287,289
0	0	0	0	28,737,844	30,327,389
0	0	0	0	301,552	484,169
0	0	0	0	(71,394)	(3,764,797)
3,251,450	3,469,785	6,295,585	6,540,518	0	0
22,667,534	22,832,667	22,745,377	21,013,612	0	0
3,794,010	3,285,072	(2,106,161)	1,774,822	0	0
<u>29,712,994</u>	<u>29,587,524</u>	<u>26,934,801</u>	<u>29,328,952</u>	<u>29,330,754</u>	<u>27,334,050</u>
<u>\$46,311,624</u>	<u>\$44,653,102</u>	<u>\$38,340,693</u>	<u>\$41,545,649</u>	<u>\$44,089,599</u>	<u>\$43,886,676</u>

Miami County, Ohio

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

	2003	2004	2005	2006
Revenues:				
Taxes	\$21,310,935	\$22,332,039	\$22,358,954	\$22,464,867
Intergovernmental Revenues	21,046,540	23,099,591	28,238,711	27,391,229
Charges for Services	12,633,018	12,544,201	12,746,020	13,167,486
Licenses and Permits	482,060	536,189	569,560	831,512
Investment Earnings	953,412	778,890	1,307,248	3,284,614
Fines and Forfeitures	1,598,345	1,324,446	1,588,780	1,683,942
All Other Revenue	1,162,948	1,028,869	1,778,436	1,132,191
Total Revenue	<u>59,187,258</u>	<u>61,644,225</u>	<u>68,587,709</u>	<u>69,955,841</u>
Expenditures:				
Current:				
Public Safety	15,520,763	16,396,824	16,641,367	17,106,536
Health	9,913,898	10,630,088	10,887,323	12,164,068
Human Services	12,473,435	12,666,216	13,121,151	13,714,744
Conservation and Recreation	449,267	484,357	605,586	591,531
Public Works	6,088,117	7,528,033	9,030,828	8,912,625
General Government	13,012,999	13,167,295	14,572,874	14,194,800
Capital Outlay	1,126,747	636,854	710,288	403,473
Debt Service:				
Principal Retirement	481,531	563,336	557,008	575,550
Interest and Fiscal Charges	364,771	315,666	296,583	277,989
Total Expenditures	<u>59,431,528</u>	<u>62,388,669</u>	<u>66,423,008</u>	<u>67,941,316</u>
Excess (Deficiency) of Revenues Over Expenditures	(244,270)	(744,444)	2,164,701	2,014,525

Miami County, Ohio

2007	2008	2009	2010	2011	2012
\$22,861,955	\$22,934,316	\$21,716,888	\$24,642,365	\$25,492,122	\$27,828,466
27,826,871	31,213,247	32,292,173	30,947,595	30,090,830	28,084,064
13,116,307	13,621,453	12,730,797	14,402,523	11,851,532	12,128,557
677,437	887,866	618,133	816,818	787,109	1,079,176
3,754,229	2,553,524	1,036,191	564,401	498,547	378,514
1,577,088	1,651,543	1,533,246	1,431,709	1,307,434	1,321,412
1,185,525	961,104	1,224,378	1,060,312	1,894,260	1,244,690
<u>70,999,412</u>	<u>73,823,053</u>	<u>71,151,806</u>	<u>73,865,723</u>	<u>71,921,834</u>	<u>72,064,879</u>
17,968,563	19,119,238	18,600,299	17,690,873	15,544,939	15,725,885
13,923,150	13,461,964	13,801,169	13,918,324	12,853,797	15,969,575
14,184,550	15,857,126	14,748,863	12,609,589	12,039,941	11,271,869
536,828	612,086	602,603	538,551	542,840	605,984
9,329,376	9,994,405	10,217,135	11,997,282	13,213,684	7,388,860
14,921,902	14,993,615	14,576,070	13,643,226	13,524,986	14,069,902
141,335	853,981	4,068,048	3,982,949	1,456,394	6,424,365
597,728	488,185	504,400	516,886	423,179	375,871
259,302	239,051	251,900	375,980	308,840	334,673
<u>71,862,734</u>	<u>75,619,651</u>	<u>77,370,487</u>	<u>75,273,660</u>	<u>69,908,600</u>	<u>72,166,984</u>
(863,322)	(1,796,598)	(6,218,681)	(1,407,937)	2,013,234	(102,105)

(Continued)

Miami County, Ohio

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

	2003	2004	2005	2006
Other Financing Sources (Uses):				
Sale of Capital Assets	130,000	0	0	0
Other Financing Sources - Capital Leases	0	0	52,480	26,240
Refunding General Obligation Bonds	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Premium on Refunding G.O. Bonds	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	777,529	1,088,577	932,871	1,382,344
Transfers Out	(777,529)	(1,088,577)	(932,871)	(1,382,344)
Total Other Financing Sources (Uses)	<u>130,000</u>	<u>0</u>	<u>52,480</u>	<u>26,240</u>
Net Change in Fund Balance	<u>(\$114,270)</u>	<u>(\$744,444)</u>	<u>\$2,217,181</u>	<u>\$2,040,765</u>
 Debt Service as a Percentage of Noncapital Expenditures	 1.50%	 1.79%	 1.39%	 1.42%

Source: County Auditor's Office

Miami County, Ohio

2007	2008	2009	2010	2011	2012
0	0	0	0	0	0
99,508	0	0	0	0	0
0	0	0	0	3,730,850	0
0	0	0	4,570,000	0	0
0	0	0	0	106,770	0
0	0	0	40,979	0	0
0	0	0	0	(3,785,568)	0
1,352,867	729,814	976,550	714,551	705,846	971,850
(1,091,867)	(729,814)	(976,550)	(714,551)	(705,846)	(971,850)
<u>360,508</u>	<u>0</u>	<u>0</u>	<u>4,610,979</u>	<u>52,052</u>	<u>0</u>
<u>(\$502,814)</u>	<u>(\$1,796,598)</u>	<u>(\$6,218,681)</u>	<u>\$3,203,042</u>	<u>\$2,065,286</u>	<u>(\$102,105)</u>
1.27%	0.99%	1.05%	1.31%	1.10%	1.22%

Miami County, Ohio

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

Tax year	2003	2004	2005	2006
Real Property				
Assessed	\$1,668,235	\$1,773,597	\$1,830,420	\$1,860,507
Actual	4,766,386	5,067,420	5,229,771	5,315,734
Public Utility				
Assessed	64,630	63,432	62,042	60,255
Actual	184,657	181,234	177,263	172,157
Tangible Personal Property				
Assessed	305,664	281,330	269,489	200,084
Actual	1,222,656	1,125,320	1,077,956	1,067,115
Total				
Assessed	2,038,529	2,118,359	2,161,951	2,120,846
Actual	6,173,699	6,373,974	6,484,990	6,555,006
Assessed Value as a Percentage of Actual Value	33.02%	33.23%	33.34%	32.35%
Total Direct Tax Rate	9.13	9.11	9.12	8.81

Source: County Auditor's Office

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

Miami County, Ohio

2007	2008	2009	2010	2011	2012
\$2,054,076	\$2,075,563	\$2,104,198	\$2,103,557	\$2,110,201	\$2,112,239
5,868,789	5,930,180	6,011,994	6,010,163	6,029,146	6,034,969
53,199	54,562	53,868	56,115	57,423	61,065
151,997	155,891	153,909	160,329	164,066	174,471
131,018	64,837	0	0	0	0
1,048,144	1,037,392	0	0	0	0
2,238,293	2,194,962	2,158,066	2,159,672	2,167,624	2,173,304
7,068,930	7,123,463	6,165,903	6,170,491	6,193,211	6,209,440
31.66%	30.81%	35.00%	35.00%	35.00%	35.00%
8.80	8.81	8.81	8.81	8.81	0.00

Miami County, Ohio

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Direct County Rates				
General Fund	2.40	2.40	2.40	2.40
Park Levy	1.10	1.10	1.10	1.10
Special Bridge	0.80	0.80	0.80	0.45
Riverside School	4.20	4.20	4.20	4.20
Tri-County Mental Health	0.60	0.60	0.60	0.60
Conservancy	0.03	0.01	0.02	0.06
Total	<u>9.13</u>	<u>9.11</u>	<u>9.12</u>	<u>8.81</u>
Overlapping Rates				
Corporations	1.40 - 16.03	1.40 - 18.52	1.40 - 18.53	1.40 - 18.53
Townships	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40
School Districts	30.02 - 64.15	29.87 - 64.15	29.87 - 65.15	29.87 - 66.80
Joint Vocational School Districts	2.58 - 5.46	2.58 - 5.45	2.58 - 5.45	2.58 - 5.45

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

Source:

County Auditor's Office
County Treasurer's Office

Miami County, Ohio

2007	2008	2009	2010	2011	2012
2.40	2.40	2.40	2.40	2.40	2.34
1.10	1.10	1.10	1.10	1.10	1.10
0.45	0.45	0.45	0.45	0.45	0.45
4.20	4.20	4.20	4.20	4.20	4.20
0.60	0.60	0.60	0.60	0.60	0.60
0.05	0.06	0.06	0.06	0.06	0.06
8.80	8.81	8.81	8.81	8.81	8.75
1.40 - 18.53	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53	.70 - 18.53
1.10 - 9.40	1.10 - 9.40	1.10 - 9.40	.40 - 9.40	.40 - 9.40	0 - 9.40
29.50 - 70.05	29.50 - 70.05	29.15 - 70.05	29.15 - 70.05	29.15 - 70.05	29.07 - 75.95
2.58 - 5.35	2.58 - 5.18	2.58 - 5.36	2.58 - 5.32	2.58 - 5.32	2.58 - 5.30

Miami County, Ohio

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

		2012		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power & Light	Utilities	\$48,718,650	1	2.31%
Meijer Distribution Inc	Warehouse	8,388,140	2	0.40%
Vectren Energy Delivery	Utilities	6,871,180	3	0.33%
American Honda Motor	Manufacturing	6,408,920	4	0.30%
Pioneer Rural Electric	Utilities	6,262,430	5	0.30%
Menard Inc	Retail	4,343,020	6	0.21%
F & P America Mfg. Inc	Manufacturing	4,186,490	7	0.20%
Harvey A Tolson	Retail	3,724,630	8	0.18%
Hobart Corporation	Manufacturing	3,698,200	9	0.18%
Aileron Real Estate LLC	Propery Management	3,420,490	10	0.16%
Subtotal		96,022,150		4.57%
All Others		2,016,216,850		95.43%
Total		<u>\$2,112,239,000</u>		<u>100.00%</u>
		2003		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Matsushita Electric Corp. of America	Manufacturing	\$39,275,490	1	2.35%
Dayton Power & Light	Utilities	38,748,980	2	2.32%
American Honda Motor	Manufacturing	25,724,120	3	1.54%
Meijer, Inc.	Retail	22,994,700	4	1.38%
ITW/Hobart Brothers(Parent)	Manufacturing	17,693,950	5	1.06%
Goodrich Corporation	Manufacturing	14,420,910	6	0.86%
Midamco	Manufacturing	9,740,060	7	0.58%
Verizon North Inc	Utilities	9,153,150	8	0.55%
Evenflo	Manufacturing	8,514,030	9	0.51%
Jackson Tube Services	Manufacturing	8,446,770	10	0.51%
Subtotal		194,712,160		11.66%
All Others		1,473,522,840		88.34%
Total		<u>\$1,668,235,000</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2012 and 2003



Miami County, Ohio

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

Collection Year	<u>2003</u>	<u>2004</u>	<u>2005</u>
Total Tax Levy (1)	\$16,975,455	\$16,886,055	\$17,119,135
Collections within the Fiscal Year of the Levy			
Current Tax Collections	16,519,610	16,516,878	16,608,418
Percent of Levy Collected	97.31%	97.81%	97.02%
Delinquent Tax Collections	<u>534,654</u>	<u>535,588</u>	<u>533,555</u>
Total Tax Collections (3)	17,054,264	17,052,466	17,141,973
Percent of Total Tax Collections To Tax Levy	100.46%	100.99%	100.13%
Accumulated Outstanding Delinquent Taxes (2)	1,126,301	1,028,662	1,095,502
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	6.63%	6.09%	6.40%

Note:

- (1) Taxes levied and collected are presented on a cash basis.
 - (2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.
 - (3) Changes in Levy Collections due to millage adjustments.
- 2003 - .60 mill replacement levy for Tri-County Board.

Source: County Auditor's Office

Miami County, Ohio

2006	2007	2008	2009	2010	2011	2012
\$16,616,509	\$17,319,900	\$16,817,019	\$16,271,945	\$17,091,793	\$17,248,629	\$19,239,431
16,203,212	16,861,590	16,330,796	15,844,376	16,614,668	16,815,236	18,779,671
97.51%	97.35%	97.11%	97.37%	97.21%	97.49%	97.61%
623,936	493,813	1,093,485	481,486	454,667	461,353	458,971
16,827,148	17,355,403	17,424,281	16,325,862	17,069,335	17,276,589	19,238,642
101.27%	100.20%	103.61%	100.33%	99.87%	100.16%	100.00%
967,892	1,186,677	1,458,507	881,820	910,935	920,963	1,015,772
5.82%	6.85%	8.67%	5.42%	5.33%	5.34%	5.28%

Miami County, Ohio

Taxable Sales By Industry (Category) Last Ten Years

	2003	2004	2005	2006
Sales Tax Payments	\$3,239,092	\$3,287,791	\$3,274,208	\$3,226,079
Direct Pay Tax Return Payments	160,729	220,309	255,101	274,567
Seller's Use Tax Return Payments	672,651	799,544	815,409	695,175
Consumer's Use Tax Return Payments	380,215	192,440	257,052	285,595
Motor Vehicle Tax Payments	1,966,715	1,903,762	1,763,393	1,639,974
Non-Resident Motor Vehicle Tax	N/A	N/A	N/A	N/A
Watercraft and Outboard Motors	32,336	33,742	31,819	27,620
Department of Liquor Control	20,916	22,543	24,219	26,531
Sales Tax on Motor Vehicle Fuel Refunds	1,547	1,751	2,633	3,098
Sales/Use Tax Voluntary Payments	12,715	8,996	7,314	4,992
Statewide Master Numbers	3,436,892	3,920,292	4,209,616	4,318,793
Sales/Use Tax Assessment Payments	10,034	18,017	29,062	42,767
Streamlined Sales Tax Payments	N/A	N/A	N/A	N/A
Adjustments Made to Prior Allocations	(3,959)	(267)	0	0
Less 1% Administrative Rotary Fund	(99,299)	(104,089)	(106,698)	(105,377)
Sales/Use Tax Refunds Approved	(190,241)	(27,927)	(39,592)	(47,507)
Total	\$9,640,343	\$10,276,904	\$10,523,536	\$10,392,307
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%

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

Source: State Department of Taxation

Miami County, Ohio

2007	2008	2009	2010	2011	2012
\$3,270,156	\$3,364,045	\$2,926,985	\$3,689,071	\$4,139,377	\$4,343,084
385,540	442,275	294,993	680,578	678,571	979,056
798,282	910,110	774,112	997,562	1,151,794	1,197,025
288,787	284,375	162,733	280,535	322,199	331,917
1,691,254	1,578,728	1,406,095	1,759,562	1,986,967	2,189,811
2,293	24,087	13,391	23,433	34,242	37,492
26,760	22,307	18,739	30,252	20,434	25,485
28,530	30,863	31,852	40,655	42,136	43,977
2,354	4,199	3,849	1,707	3,378	4,294
5,664	9,254	5,376	10,523	7,939	12,084
4,333,283	4,411,571	4,276,822	5,420,346	5,494,965	5,701,430
13,372	52,396	125,969	76,003	94,439	95,173
1,010	3,153	4,890	5,700	6,942	7,376
0	(389)	0	0	23	8,192
(108,378)	(111,181)	(99,871)	(129,516)	(139,418)	(149,178)
(9,459)	(19,269)	(58,738)	(64,258)	(41,561)	(58,534)
<u>\$10,729,448</u>	<u>\$11,006,524</u>	<u>\$9,887,197</u>	<u>\$12,822,153</u>	<u>\$13,802,427</u>	<u>\$14,768,683</u>
1.00%	1.00%	1.00%	1.25%	1.25%	1.25%

Miami County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2003	2004	2005	2006
Governmental Activities ⁽¹⁾	(4)			
General Obligation Bonds Payable	\$7,560,000	\$7,050,000	\$6,525,000	\$5,985,000
Superfund Site Liability	1,389,768	2,914,659	2,745,227	2,080,553
Capital Leases	152,715	99,379	119,851	110,541
Business-type Activities ⁽¹⁾				
General Obligation Bonds Payable	\$5,225,000	\$4,890,000	\$6,590,000	\$6,150,000
OPWC Loans Payable	665,600	621,000	576,400	911,800
OWDA Loans Payable	0	0	0	0
Total Primary Government	<u>\$14,993,083</u>	<u>\$15,575,038</u>	<u>\$16,556,478</u>	<u>\$15,237,894</u>
Population ⁽²⁾				
Miami County	98,868	98,868	98,868	98,868
Outstanding Debt Per Capita	\$152	\$158	\$167	\$154
Income ⁽³⁾				
Personal (in thousands)	2,917,990	3,006,675	3,029,810	3,173,366
Percentage of Personal Income	0.51%	0.52%	0.55%	0.48%

Sources:

- (1) Source: County Auditor's Office
- (2) US Bureau of Census, Population Division
- (3) US Department of Commerce, Bureau of Economic Analysis - Amounts may change when updated information becomes available.
- (4) The balance in the Superfund Site Liability was restated to correct an accounting error in prior years.
- (5) The Balance of the OWDA Loans Payable was restated in 2011.

Miami County, Ohio

2007	2008	2009	2010	2011	2012
	(4)				
\$5,445,000	\$4,995,000	\$4,530,000	\$8,620,000	\$8,452,850	\$8,089,650
1,899,771	9,267,390	8,765,900	8,264,410	7,762,920	7,261,430
152,321	114,136	74,736	37,850	12,671	0
				(5)	
\$6,410,000	\$9,515,000	\$8,865,000	\$8,190,000	\$8,317,150	\$7,750,350
847,200	1,007,600	931,750	855,900	930,050	854,200
0	945,347	1,171,436	2,655,212	3,134,611	3,984,639
<u>\$14,754,292</u>	<u>\$25,844,473</u>	<u>\$24,338,822</u>	<u>\$28,623,372</u>	<u>\$28,610,252</u>	<u>\$27,940,269</u>
98,868	98,868	98,868	102,506	102,506	102,506
\$149	\$261	\$246	\$279	\$279	\$273
3,281,330	3,418,163	3,331,852	3,593,040	3,794,875	3,794,875
0.45%	0.76%	0.73%	0.80%	0.75%	0.74%

Miami County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2003	2004	2005	2006
Population ⁽¹⁾	98,868	98,868	98,868	98,868
Assessed Value ⁽²⁾	\$2,038,529	\$2,118,359	\$2,161,951	\$2,120,846
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$7,560,000	\$7,050,000	\$6,525,000	\$5,985,000
Resources Available to Pay Principal ⁽⁴⁾	\$78,154	\$86,776	\$100,095	\$127,347
Net General Bonded Debt	\$7,481,846	\$6,963,224	\$6,424,905	\$5,857,653
Ratio of Net Bonded Debt to Estimated Actual Value	0.37%	0.33%	0.30%	0.28%
Net Bonded Debt per Capita	\$75.68	\$70.43	\$64.98	\$59.25

Source:

- (1) U.S. Bureau of Census of Population
- (2) Source: County Auditor's Office - Amounts per \$1,000 in assessed value
- (3) Includes all general obligation bonded debt supported by property taxes.
- (4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.
- (5) Assessed Value amounts changed to correct errors made in previous years

Miami County, Ohio

2007	2008	2009	2010	2011	2012
98,868	98,868	98,868	102,506	102,506	102,506
\$2,238,293	\$2,194,962	\$2,158,066	\$2,159,672	\$2,167,624	\$2,173,304
\$5,445,000	\$4,995,000	\$4,530,000	\$8,620,000	\$8,452,850	\$8,089,650
\$119,832	\$120,392	\$84,564	\$43,696	\$43,203	\$56,718
\$5,325,168	\$4,874,608	\$4,445,436	\$8,576,304	\$8,409,647	\$8,032,932
0.24%	0.22%	0.21%	0.40%	0.39%	0.37%
\$53.86	\$49.30	\$44.96	\$83.67	\$82.04	\$78.37



Miami County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2012*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Miami County</u>	<u>Amount Applicable to Miami County</u>
Direct:			
Miami County	\$8,452,850	100.00%	\$8,452,850
Overlapping:			
Corporations wholly within the County	10,877,852	100.00%	10,877,852
Corporations with Overlapping Boundaries	19,140,500	1.75%	334,429
School Districts wholly within the County	95,068,414	100.00%	<u>95,068,414</u>
		Subtotal	<u>106,280,695</u>
		Total	<u><u>\$114,733,545</u></u>

Source:

County Auditor's Office

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

Miami County, Ohio

Debt Limitations Last Ten Years

Collection Year	2003	2004	2005	2006
<u>Total Debt</u>	(3)			
Net Assessed Valuation	\$2,038,529,000	\$2,118,359,000	\$2,161,951,000	\$2,120,846,000
Debt Limit (1)	49,463,225	51,458,975	52,548,775	51,521,150
County Debt Outstanding (2)	7,560,000	7,050,000	6,525,000	5,985,000
Less:				
Applicable Debt Service Fund Amounts	(78,154)	(86,776)	(100,095)	(127,347)
Net Indebtedness Subject to Limit	<u>7,481,846</u>	<u>6,963,224</u>	<u>6,424,905</u>	<u>5,857,653</u>
Overall Legal Debt Margin	<u>\$41,981,379</u>	<u>\$44,495,751</u>	<u>\$46,123,870</u>	<u>\$45,663,497</u>
	84.87%	86.47%	87.77%	88.63%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$2,038,529,000	\$2,118,359,000	\$2,161,951,000	\$2,120,846,000
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	20,385,290	21,183,590	21,619,510	21,208,460
Net Indebtedness Subject to Limit	<u>7,481,846</u>	<u>6,963,224</u>	<u>6,424,905</u>	<u>5,857,653</u>
Overall Legal Debt Margin	<u>\$12,903,444</u>	<u>\$14,220,366</u>	<u>\$15,194,605</u>	<u>\$15,350,807</u>

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.
 3.0% of the first \$100,000,000 assessed valuation plus
 1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus
 2.5% on the amount in excess of \$300,000,000

(2) Miami County Auditor's Office. Excludes general obligation debt reported in the Enterprise Funds.

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

Source: County Auditor's Office

Miami County, Ohio

2007	2008	2009	2010	2011	2012
\$2,238,293,000	\$2,194,962,000	\$2,158,066,000	\$2,159,672,000	\$2,167,624,000	\$2,173,304,000
54,457,325	53,374,050	52,451,650	52,491,800	52,690,600	52,832,600
5,445,000	4,995,000	4,530,000	8,620,000	8,452,850	8,089,650
(119,832)	(120,392)	(84,564)	(43,696)	(43,203)	(56,718)
5,325,168	4,874,608	4,445,436	8,576,304	8,409,647	8,032,932
<u>\$49,132,157</u>	<u>\$48,499,442</u>	<u>\$48,006,214</u>	<u>\$43,915,496</u>	<u>\$44,280,953</u>	<u>\$44,799,668</u>
90.22%	90.87%	91.52%	83.66%	84.04%	84.80%
\$2,238,293,000	\$2,194,962,000	\$2,158,066,000	\$2,159,672,000	\$2,167,624,000	\$2,173,304,000
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
22,382,930	21,949,620	21,580,660	21,596,720	21,676,240	21,733,040
5,325,168	4,874,608	4,445,436	8,576,304	8,409,647	8,032,932
<u>\$17,057,762</u>	<u>\$17,075,012</u>	<u>\$17,135,224</u>	<u>\$13,020,416</u>	<u>\$13,266,593</u>	<u>\$13,700,108</u>

Miami County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2003	2004	2005	2006
Population ⁽¹⁾				
Miami County	98,868	98,868	98,868	98,868
Income ⁽²⁾				
Total Personal (in thousands)	\$2,917,990	\$3,006,675	\$3,029,810	\$3,173,366
Per Capita	\$29,514	\$30,411	\$30,645	\$32,097
Unemployment Rate ⁽³⁾				
Federal	5.8%	6.0%	5.5%	4.6%
State	5.7%	6.1%	6.0%	5.5%
Miami County	6.1%	5.7%	5.6%	5.5%
Civilian Work Force Estimates ⁽³⁾				
State	5,915,000	5,875,300	5,900,400	5,934,000
Miami County	52,200	54,300	54,100	55,100

Sources:

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

Miami County, Ohio

2007	2008	2009	2010	2011	2012
98,868	98,868	98,868	102,506	102,506	102,506
\$3,281,330	\$3,418,163	\$3,331,852	\$3,593,040	\$3,794,875	\$3,794,875
\$33,189	\$34,573	\$33,700	\$35,052	\$37,021	\$37,021
4.6%	5.8%	9.3%	9.6%	8.5%	8.1%
5.6%	6.6%	10.2%	10.1%	7.9%	7.2%
5.4%	6.4%	11.7%	9.6%	7.6%	7.0%
5,976,500	5,986,400	5,970,200	5,897,600	5,791,000	5,747,900
55,400	55,400	55,400	54,200	53,100	52,400



Miami County, Ohio

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2012		
		Number of Employees	Rank	Percentage of Total Employment
Upper Valley Medical Center	Hospital	1,567	1	2.99%
Miami County	Government	822	2	1.57%
Meijer Distribution	Warehouse	761	3	1.45%
ConAgra	Manufacturing	743	4	1.42%
Goodrich/UTC Aerospace	Manufacturing	737	5	1.41%
ITW/Hobart Brothers Company	Manufacturing	537	6	1.02%
Troy City School District	School	486	7	0.93%
Hobart Corporation	Manufacturing	468	8	0.89%
F & P America	Manufacturing	407	9	0.78%
Evenflo Juvenile Furniture Company	Manufacturing	274	10	0.52%
Total		<u>6,802</u>		
Total Employment within the County		<u><u>52,400</u></u>		

Employer	Nature of Business	2003		
		Number of Employees	Rank	Percentage of Total Employment
Upper Valley Medical Center	Hospital	1,811	1	3.47%
Matsushita Electric Corp. of America	Manufacturing	1,253	2	2.40%
Miami County	Government	1,008	3	1.93%
Meijer Distribution	Warehouse	859	4	1.65%
ITW/Hobart Company	Manufacturing	853	5	1.63%
Goodrich Corporation	Manufacturing	730	6	1.40%
ITW/Hobart Brothers Company	Manufacturing	600	7	1.15%
F & P America Mfg. Inc.	Manufacturing	600	8	1.15%
Troy City School District	School	571	9	1.09%
A.O. Smith Electrical Products Company	Manufacturing	436	10	0.84%
Total		<u>8,721</u>		
Total Employment within the County		<u><u>52,200</u></u>		

Source: County Auditor's Office

Miami County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2003	2004	2005	2006	2007
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	12.25	12.25	12.75	13.25	13.00
Auditor	23.75	23.75	24.75	24.75	24.50
Treasurer	5.00	5.00	5.00	5.00	5.00
Prosecutor	11.00	11.00	11.00	11.00	11.50
Planning and Zoning	5.00	6.00	3.50	3.50	3.00
Elections	9.00	9.00	10.00	10.00	8.50
Records Center	8.75	8.75	8.00	8.00	8.00
Building Regulations	7.00	7.00	7.00	11.00	11.00
Maintenance	14.50	14.00	14.50	14.50	14.50
Department of Development	0.00	1.00	1.00	1.00	2.00
Judicial					
Law Library	2.00	2.00	2.00	2.00	1.00
Common Pleas Court	19.00	18.00	13.00	14.00	12.00
Probate Court	5.00	6.00	6.50	6.50	6.00
Municipal Court	45.00	43.50	44.00	43.00	40.50
Juvenile Court	19.00	21.00	22.00	22.50	19.00
Public Defender	5.00	6.00	6.00	6.00	6.00
Clerk of Courts	17.25	17.25	17.25	17.25	16.00
Public Safety					
Coroner	1.00	1.00	1.00	1.00	1.00
Communication Center - 911	27.00	28.00	30.00	29.50	27.00
Sheriff	133.50	131.00	133.50	134.50	140.50
Adult Probation	3.00	3.00	3.00	3.00	3.00
Juvenile Probation	6.00	6.00	6.00	6.00	6.00
Juvenile Detention Center	30.25	29.25	30.75	30.75	30.50
Juvenile Rehabilitation Center	33.50	35.50	36.50	34.50	33.50
Public Works					
Water Districts	2.00	1.00	2.00	2.00	2.00
Sanitary Sewer	6.00	7.00	7.00	9.00	9.00
Transfer Station	13.50	12.50	14.00	13.50	13.50
Engineering	51.75	51.25	51.25	51.25	53.50
Transit	2.00	1.00	2.00	3.00	3.00
Health					
Board of Health	39.00	39.00	38.00	35.00	34.50
Dog and Kennel	4.50	4.50	5.50	5.50	5.50
Riverside MRDD	155.00	157.00	149.00	147.00	146.00
FCFC / Help Me Grow	6.00	6.00	6.00	7.00	7.50
WIC	4.50	4.00	4.00	4.00	4.50
Tri-County	13.00	15.00	15.00	16.00	17.00

Miami County, Ohio

2008	2009	2010	2011	2012
12.00	10.00	11.00	11.00	11.50
25.00	23.50	21.00	21.00	24.50
5.00	5.00	5.00	5.00	5.00
11.50	11.50	9.50	9.50	10.50
3.00	3.00	2.00	0.00	0.00
8.00	7.00	7.00	7.00	6.00
7.00	6.00	6.50	6.00	5.50
11.00	10.00	9.00	0.00	0.00
15.50	10.00	8.00	9.00	9.50
2.50	3.00	3.00	13.00	13.00
1.00	1.00	1.00	0.50	0.50
13.00	11.00	12.00	13.00	13.00
5.00	5.00	5.00	5.00	5.00
45.00	38.50	36.00	26.50	26.50
18.00	18.00	17.00	16.00	13.50
6.00	6.00	6.00	5.50	5.50
16.00	16.00	15.00	24.00	26.50
1.00	1.00	1.00	1.00	1.00
29.00	28.00	27.00	26.00	23.00
139.00	116.00	86.00	84.00	84.00
3.00	3.00	2.00	1.50	1.50
7.00	7.00	5.00	5.00	8.00
25.50	27.00	27.50	26.00	27.00
35.50	32.50	35.00	31.50	27.00
5.00	3.00	3.00	2.00	2.00
6.00	6.00	7.00	6.00	5.50
14.50	15.50	15.50	18.00	16.50
53.50	53.00	51.00	40.00	40.00
2.50	2.50	2.00	2.00	2.00
35.50	36.00	27.50	26.50	25.00
5.50	5.50	5.50	5.50	5.50
140.00	128.50	125.50	121.00	118.50
6.50	5.50	5.50	3.50	4.00
4.00	3.50	5.00	5.50	5.50
16.00	14.00	13.00	14.00	11.00

(Continued)

Miami County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Human Services					
Children's Services	37.00	37.00	37.00	37.00	38.00
Veteran Services	6.50	5.00	5.00	5.00	5.50
Child Support Enforcement Agency	19.50	19.50	19.50	21.50	21.50
Jobs and Family Services	47.50	44.50	49.50	51.00	51.00
David L Brown Youth Center	15.00	15.00	13.00	13.00	13.00
Victim Witness Program	4.00	4.50	4.50	4.50	4.50
Conservation and Recreation					
Soil and Water Conservation	6.00	6.50	6.50	6.50	5.50
Park District	24.00	25.00	27.50	30.25	34.50
	<u>899.50</u>	<u>900.50</u>	<u>905.25</u>	<u>914.50</u>	<u>912.50</u>

Source: Miami County Auditor

Miami County, Ohio

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
36.00	35.50	32.00	31.00	30.50
5.50	5.50	5.50	5.50	6.50
20.50	19.50	20.50	21.00	21.50
52.50	48.50	45.50	43.50	39.50
12.50	10.50	10.00	10.00	9.50
3.50	3.50	4.00	3.00	4.00
6.50	6.00	6.00	6.00	5.00
30.00	34.50	36.50	36.00	38.00
<u>900.50</u>	<u>835.50</u>	<u>778.00</u>	<u>747.00</u>	<u>737.50</u>

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2003	2004	2005	2006
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,038	2,234	2,072	2,042
Number of Public Hearings	33	41	27	39
Auditor				
Number of Non-exempt Conveyances	2,790	2,878	3,000	2,604
Number of Exempt Conveyances	1,721	1,708	1,633	1,510
Number of Real Estate Transfers	4,511	4,586	4,633	4,114
Number of General Warrants Issued	32,512	31,797	29,420	28,821
Number of Payroll Warrants Issued	25,766	25,908	25,416	25,653
Number of Receipt Pay-ins Issued	20,549	21,808	22,037	26,314
Treasurer				
Number of Parcels Billed ***	N/A	N/A	N/A	46,898
Number of Parcels Collected ***	N/A	N/A	N/A	44,367
Prosecuting Attorney				
Number of Criminal Cases - Common Pleas	453	524	643	628
Number of Criminal Cases - Juvenile Court	1,638	1,532	1,348	1,389
Board of Elections				
Number of Registered Voters	64,203	72,169	66,698	68,732
Number of Voters Last General Election	26,020	52,104	26,775	37,390
Percentage of Registered Voters that Voted	40.53%	72.20%	40.14%	54.40%
Recorder				
Number of Deeds Recorded	4,631	4,757	4,778	4,274
Number of Mortgages Recorded	13,974	9,433	8,503	7,295
Number of Military Discharges Recorded	30	20	10	21
Buildings and Grounds				
Number of Buildings	47	47	47	47
Square Footage of Buildings	615,363	615,363	615,363	615,363
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	825	846	828	960
Number of Criminal Cases Filed	453	524	643	628
Number of Domestic Cases Filed	516	540	569	548

Miami County, Ohio

2007	2008	2009	2010	2011	2012
1,985	1,845	1,995	1,860	1,818	1,825
29	18	20	29	24	27
2,305	1,987	1,870	1,983	1,861	1,499
1,470	1,369	1,345	1,328	1,365	2,135
3,775	3,356	3,215	3,311	3,226	3,634
28,668	29,369	27,838	26,681	25,207	23,819
25,942	25,893	25,597	22,783	21,949	21,472
21,343	22,388	27,448	21,177	22,289	19,084
47,203	47,320	49,699	49,765	49,982	50,073
44,759	44,923	47,481	47,414	47,631	47,616
191	587	569	451	426	506
1,357	1,342	1,187	1,234	1,548	1,293
69,972	71,373	72,080	71,894	68,220	70,675
21,243	51,496	32,348	38,985	35,107	52,014
30.36%	72.15%	44.88%	54.23%	47.97%	73.90%
3,588	3,372	3,156	3,468	3,122	3,229
6,124	4,420	5,236	4,918	4,106	4,974
7	11	10	11	10	9
47	47	47	47	36	35
615,363	615,363	615,363	615,363	500,161	408,874
1,053	1,117	1,203	1,146	915	846
553	587	569	451	426	506
761	787	462	517	509	473

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2003	2004	2005	2006
Probate Court				
Number of Estates Filed	562	614	568	562
Number of Guardianships Filed	78	82	69	81
Number of Adoptions Filed	63	50	58	55
Number of Marriages Filed	673	695	718	673
Juvenile Court				
Number of Civil Cases Filed	1,937	2,421	2,242	2,363
Number of Criminal / Delinquent Cases	1,638	1,532	1,348	1,389
Number of Traffic Cases	986	867	788	749
Number of Adult Cases	113	120	151	131
Number of Unruly Cases	N/A	N/A	N/A	N/A
Municipal Court				
Number of Civil Cases Filed	2,446	2,307	2,475	2,588
Number of Criminal and Traffic Cases Filed	22,594	16,980	19,864	20,520
Clerk of Courts				
Number of Domestic relations Cases Filed	516	540	569	548
Number of Civil Cases Filed	825	846	828	960
Number of Criminal Cases Filed	453	528	643	628
Number of Domestic Violence Cases Filed	243	226	290	304
Number of Appeals Filed	44	43	46	52
Number of Certificates of Judgement Filed	1,187	917	1,592	1,652
Number of Titles Issued	49,288	50,653	46,628	43,708
Public Safety				
Sheriff				
Jail Operation				
Average Daily Jail Census	93	86	87	85
Prisoners Booked	3,397	3,575	3,824	6,007
Prisoners Released	3,417	2,976	2,837	2,944
Incarceration Facility *				
Average Daily Jail Census	222	218	196	226
Prisoners Booked	2,374	2,244	1,753	2,202
Prisoners Released	2,388	2,232	1,748	2,203
Enforcement				
Number of Citations Issued	N/A	2,879	3,019	3,262
Number of Warrants Served	N/A	558	655	729
Number of Calls for Service	N/A	37,141	37,284	40,327
Number of Sheriff Sales - Real Estate	328	391	400	431

Miami County, Ohio

2007	2008	2009	2010	2011	2012
546	558	584	556	618	631
30	94	75	55	66	60
42	69	45	52	42	48
700	690	643	654	620	652
2,272	2,361	2,808	2,817	2,944	2,923
1,357	1,342	1,187	1,000	1,261	971
705	651	683	589	572	571
169	160	117	100	138	116
N/A	N/A	237	234	323	322
3,114	3,996	3,123	3,094	2,921	2,908
19,340	20,204	18,742	15,859	15,164	17,310
441	455	462	517	509	473
1,053	1,123	1,203	1,146	915	846
553	629	587	470	452	506
320	332	311	352	326	336
37	46	47	38	32	26
2,058	2,669	3,214	3,289	3,570	3,904
41,737	40,987	37,977	39,335	41,891	42,958
104	81	89	104	99	106
3,752	3,827	3,718	3,060	2,600	2,380
2,764	2,887	3,103	3,002	2,614	2,385
201	183	138	0	0	0
2,051	1,423	1,098	0	0	0
2,043	1,464	1,381	0	0	0
2,850	3,166	2,987	1,268	1,461	2,327
1,120	693	772	632	584	616
47,997	54,859	35,975	46,642	20,189	20,970
553	572	747	801	549	369

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2003	2004	2005	2006
Disaster Services				
Number of Calls for Service	137,598	227,645	223,072	219,645
Number of 9-1-1 Calls	N/A	N/A	81,782	83,029
Coroner				
Number of Cases Investigated	78	95	103	72
Number of Autopsies Performed	69	69	82	46
Public Works				
Engineer				
Miles of Road Resurfaced	12.21	16.78	20.35	10.01
Number of Bridges Replaced / Improved	5	3	6	7
Number of Culverts Built / Replaced / Improved	6	4	1	3
Building Department				
Number of Residential Permits Issued	220	272	219	180
Number of Commercial Permits Issued	123	158	148	230
Number of Inspections Performed	3,430	4,300	3,670	4,100
Sewer District				
Number of Tap-ins	21	38	76	41
Number of Customers	1,687	1,751	1,865	1,906
Water District				
Number of Tap-ins	27	30	90	26
Number of Customers	1,587	1,623	1,741	1,764
Health				
Dog and Kennel				
Number of Dog Tags Sold - Regular	18,380	18,351	19,112	19,261
Number of Dog Tags Sold - Kennel Sets	95	98	98	97
Board of Developmental Disabilities				
Number of Students Enrolled				
Early Intervention Program	114	105	115	111
Preschool Program	26	26	20	23
Number Employed at Workshop	147	144	140	138
Mental Health				
Average Client Count - Intensive	489	490	459	511
Average Client Count - Non-intensive	9,676	10,256	10,473	10,170
Average Client Count - Early Intervention	154	193	202	173

Miami County, Ohio

2007	2008	2009	2010	2011	2012
215,699	190,000	138,157	121,099	142,816	133,501
79,998	86,387	72,441	75,023	85,850	74,584
101	126	119	70	230	200
70	67	51	44	37	54
20.00	8.00	9.33	16.00	13.00	9.00
14	10	5	17	15	10
4	38	24	27	32	28
199	158	117	111	307	116
346	345	335	301	295	419
5,450	5,030	4,520	4,120	7,200	5,350
76	20	266	37	13	31
1,956	2,003	2,097	2,127	2,262	2,336
72	12	12	6	8	6
1,809	1,858	1,847	1,878	1,887	1,882
19,044	19,111	19,407	19,817	19,722	19,640
103	99	97	101	95	73
123	138	139	140	128	127
28	26	27	20	16	14
215	115	109	107	132	130
483	425	401	341	393	294
10,346	10,400	10,541	10,333	10,243	10,602
147	151	421	385	294	119

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2003	2004	2005	2006
Human Services				
Job and Family Services				
Average Client Count - Food Stamps	44,603	49,113	50,995	54,460
Average Client Count - Disability Assistance	703	726	937	1,063
Average Client Count - WIA	9,223	14,404	16,720	18,279
Childrens Services				
Average Client Count - Foster Care	156	144	142	135
Average Client Count - Adoption	20	7	9	13
Veterans Services				
Number of Clients Served	625	587	561	681
Amount of Financial Assistance Paid	228,122	237,213	272,154	296,608
Conservation and Recreation				
Parks				
Number of Parks	N/A	N/A	N/A	11
Total Acreage	N/A	N/A	N/A	1,507
Miles of Trails	N/A	N/A	N/A	18.00

Source: County Auditor's Office

*** = Tax Year, Not Collection Year

* Facility Closed in late 2009.

Miami County, Ohio

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
53,396	60,862	94,140	46,560	50,316	46,740
948	992	876	804	852	804
22,654	26,083	38,503	28,280	21,066	21,275
154	134	92	67	70	74
5	20	14	11	7	3
616	843	925	923	883	1,043
346,768	448,315	451,953	539,801	513,838	582,725
11	12	14	12	15	15
1,931	2,134	2,138	2,131	2,037	2,037
18.00	22.00	28.00	30.00	31.00	41.00

Miami County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2003	2004	2005	2006
Governmental Activities				
General Government				
Legislative				
Land	\$535,930	\$535,930	\$513,338	\$513,338
Construction in Progress	8,786,103	153,618	0	0
Buildings	15,216,215	23,181,386	23,270,679	23,255,954
Improvements Other than Buildings	50,361	50,361	41,541	41,541
Machinery and Equipment	4,589,924	5,542,334	4,273,024	4,093,094
Judicial				
Construction in Progress	2,746	0	0	0
Buildings	44,796	44,796	44,796	59,521
Improvements Other than Buildings	6,985	6,985	0	0
Machinery and Equipment	1,827,738	1,837,824	965,405	1,014,357
Public Safety				
Land	24,921	24,921	24,921	24,921
Construction in Progress	1,198,534	541,639	0	0
Buildings	7,535,089	7,662,557	7,700,216	7,700,216
Improvements Other than Buildings	3,828	20,888	30,948	30,948
Machinery and Equipment	5,813,199	6,906,812	6,229,257	6,370,396
Public Works				
Land	4,904,735	4,961,951	4,904,735	4,952,876
Construction in Progress	311,579	0	0	0
Buildings	1,130,218	1,441,797	1,485,532	2,120,659
Improvements Other than Buildings	117,151	117,151	105,694	105,694
Machinery and Equipment	3,699,998	3,854,670	3,413,594	3,735,973
Infrastructure	59,245,921	61,023,662	62,509,029	68,126,400
Health				
Land	26,600	26,600	26,600	26,600
Construction in Progress	2,025	0	0	0
Buildings	1,306,280	1,320,258	1,297,386	1,297,386
Improvements Other than Buildings	42,126	44,214	30,992	30,992
Machinery and Equipment	1,497,013	1,609,800	1,366,360	1,442,387
Human Services				
Construction in Progress	22,606	0	0	0
Buildings	1,595,885	1,634,371	1,601,903	1,601,903
Improvements Other than Buildings	16,792	16,792	0	0
Machinery and Equipment	666,068	727,523	370,839	445,539
Total Governmental Cost	<u>\$120,221,366</u>	<u>\$123,288,840</u>	<u>\$120,206,789</u>	<u>\$126,990,695</u>

Source: County Auditor's Office

Miami County, Ohio

2007	2008	2009	2010	2011	2012
\$513,338	\$513,338	\$513,338	\$513,338	\$513,338	\$513,338
0	0	0	0	0	0
23,255,954	23,255,954	25,968,992	29,863,179	30,827,682	35,205,636
41,541	41,541	41,541	41,541	80,050	80,050
4,200,223	4,614,668	4,709,707	4,825,686	4,861,781	5,179,706
0	0	0	0	0	0
59,521	59,521	59,521	59,521	59,521	59,521
0	0	0	0	0	0
1,001,232	1,016,394	1,041,329	1,039,383	1,071,473	1,027,627
24,921	24,921	24,921	24,921	24,921	24,921
0	0	0	0	0	0
7,700,216	7,700,216	7,700,216	7,700,216	7,700,216	8,432,010
30,948	30,948	30,948	30,948	30,948	30,948
6,711,450	6,772,284	6,867,177	7,264,281	7,361,807	7,617,859
4,952,876	4,952,876	4,952,876	4,952,876	4,952,876	4,952,876
0	0	0	0	0	0
2,120,659	2,120,659	2,120,659	2,120,659	2,120,659	2,120,659
105,694	105,694	105,694	105,694	105,694	105,694
3,960,766	4,217,932	4,716,002	4,871,449	4,971,189	5,010,565
71,281,880	72,122,799	73,517,878	75,553,036	77,023,050	84,071,457
26,600	26,600	26,600	26,600	26,600	26,600
0	0	0	0	0	0
1,297,386	1,297,386	1,297,386	1,433,682	1,433,682	1,433,682
30,992	30,992	30,992	30,992	30,992	42,314
1,541,184	1,419,808	1,421,127	1,529,472	1,510,914	1,706,230
0	0	0	0	0	0
1,601,903	1,601,903	1,601,903	1,601,903	1,601,903	1,601,903
0	188,616	94,305	94,305	94,305	94,305
539,847	575,152	494,715	494,715	513,021	540,728
<u>\$130,999,131</u>	<u>\$132,690,202</u>	<u>\$137,337,827</u>	<u>\$144,178,397</u>	<u>\$146,916,622</u>	<u>\$159,878,629</u>





**MIAMI COUNTY
SAFETY BUILDING
201 MAIN STREET
TROY, OHIO 45373
(937) 440-5945**

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Dave Yost • Auditor of State

MIAMI COUNTY FINANCIAL CONDITION

MIAMI COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 24, 2013