



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, 2013**

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-12	10.553	\$8,132	
	05-PU-13		52,469	
Total School Breakfast Program			60,601	
Non-Cash Assistance (Food Distribution)				
National School Lunch Program		10.555		\$11,929
Cash Assistance				
National School Lunch Program	LL-P4-12	10.555	14,126	
	LL-P4-13		96,852	
Total National School Lunch Program			110,978	11,929
Total Child Nutrition Cluster			171,579	11,929
<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	265,528	
Total U.S. Department of Agriculture			437,107	11,929
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-12-1BY-1	14.228	146,559	
	B-F-11-1BY-1		384,227	
	B-Z-08-051-1		33,586	
	B-Z-08-051-1		8,005	
	B-C-11-1BY-1		254,391	
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			826,768	
Home Investment Partnerships Program	B-C-11-1BY-2	14.239	155,997	
Total U.S. Department of Housing and Urban Development			982,765	
U.S. Department of Justice				
<i>Passed through the Ohio Department of Public Safety</i>				
Crime Victim Assistance	2013VAGENE120	16.575	63,976	
Total Crime Victim Assistance			63,976	
ARRA - Edward Byrne Memorial Justice Assistance Grant Program, Recovery Act	2012JGLLE5185	16.803	8,910	
Total U.S. Department of Justice			72,886	
U.S. Department of Labor				
<i>Passed through Area 7 Workforce Investment Board</i>				
Workforce Investment Act (WIA) Cluster				
WIA - Adult Program	PY11	17.258	3,878	
WIA - Adult Program	PY12		8,198	
WIA - Adult Program	FY12		46,155	
WIA - Adult Program	FY13		99,150	
WIA - Adult Program (Administrative)	FY13		4,764	
Total WIA - Adult Program			162,145	

**FINANCIAL CONDITION
MIAMI COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures	Non-Cash Expenditures
WIA - Youth Activities	PY11	17.259	14,954	
WIA - Youth Activities	PY12		122,115	
WIA - Youth Activities (Administrative)	PY12		6	
Total WIA - Youth Activities			<u>137,075</u>	
WIA - Dislocated Worker Formula Grants	PY11	17.278	15,426	
WIA - Dislocated Worker Formula Grants	PY12		14,272	
WIA - Dislocated Worker Formula Grants	FY12		50,714	
WIA - Dislocated Worker Formula Grants	FY13		40,137	
WIA - Dislocated Worker Formula Grants (Administrative)	FY13		4,727	
Total WIA - Dislocated Worker Formula Grants			<u>125,276</u>	
Total Workforce Investment Act Cluster			<u>424,496</u>	
Total U.S. Department of Labor			<u>424,496</u>	
U.S. Department of Transportation				
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction	MIA-CR81-2.21	20.205	64,800	
Federal Transit Formula Grants	OH-90-X733	20.507	417,030	
	OH-90-X750		135,036	
<i>Direct</i>				
Federal Transit Formula Grants	OH-90-X648	20.507	40,000	
	OH-90-X709		82,183	
Total Federal Transit Formula Grants			<u>674,249</u>	
<i>Passed through the Ohio Department of Public Safety</i>				
Alcohol Impaired Driving Countermeasures Incentive Grants	HVEO20135500000038400	20.601	52,972	
Total U.S. Department of Transportation			<u>792,021</u>	
U.S. Department of Education				
<i>Passed through the Ohio Department of Education</i>				
Special Education_Preschool Grants	071142-PG-S1-2013	84.173	8,158	
	071142-PG-S1-2014		7,173	
			<u>15,331</u>	
<i>Passed through the Ohio Department of Health</i>				
Special Education - Grants for Infants and Families	55-1-002-1-HG-0413	84.181	24,893	
	55-1-002-1-HG-0514		67,854	
Total Special Education - Grants for Infants and Families			<u>92,747</u>	
Total U.S. Department of Education			<u>108,078</u>	
U.S. Department of Health and Human Services				
<i>Passed through the Ohio Secretary of State</i>				
Voting Access for Individuals with Disabilities_Grants to States		93.617	230	
<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	69,788	
<i>Passed through the Ohio Department of Health</i>				
Promoting Safe and Stable Families	5AU-13-100-22-056	93.556	15,435	
Total Promoting Safe and Stable Families			<u>85,223</u>	

**FINANCIAL CONDITION
MIAMI COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures	Non-Cash Expenditures
<i>Passed through the Ohio Department of Jobs and Family Services</i>				
Temporary Assistance for Needy Families			93.558	388,606
Community-Based Child Abuse Prevention Grants	G-1011-11-5085/G-1011-11-5084		93.590	2,002
Stephanie Tubbs Jones Child Welfare Services Program	G-1011-11-5085/G-1011-11-5084		93.645	68,675
Child Support Enforcement	G-1011-11-5085/G-1011-11-5084		93.563	759,057
Child Care and Development Block Grant	G-1011-11-5085/G-1011-11-5084		93.575	54,053
Foster Care Title IV-E	G-1011-11-5085/G-1011-11-5084		93.658	707,415
Adoption Assistance	G-1011-11-5085/G-1011-11-5084		93.659	349,304
Social Services Block Grant	G-1011-11-5085/G-1011-11-5084		93.667	741,796
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant			93.667	86,389
Total Social Services Block Grant			<u>93.667</u>	<u>828,185</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	31,079
Children's Health Insurance Program	G-1011-11-5085/G-1011-11-5084		93.767	10,034
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program			93.778	307,734
<i>Passed through the Ohio Department of Jobs and Family Services</i>				
Medical Assistance Program	G-1011-11-5085/G-1011-11-5084		93.778	179,824
Total Medical Assistance Program			<u>93.778</u>	<u>487,558</u>
Total U.S. Department of Health and Human Services			<u>3,771,421</u>	
U.S. Department of Homeland Security				
<i>Passed through the Ohio Emergency Management Agency</i>				
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	FEMA-407-DR-109-U970R		97.036	12,876
Emergency Management Performance Grants	2012-EP-00004-S01 2013-EP-00060-S01		97.042	56,683 25,274
Total Emergency Management Performance Grants			<u>97.042</u>	<u>81,957</u>
Homeland Security Grant Program	2010-SS-TO-0012 2011-SS-TO-0012		97.067	33,742 49,497
Total Homeland Security Grant Program			<u>97.067</u>	<u>83,239</u>
Total U.S. Department of Homeland Security			<u>178,072</u>	
Total Federal Assistance			<u>\$6,766,846</u>	<u>\$11,929</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, 2013**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – SUB-RECIPIENTS

The County passes certain federal awards received from the Ohio Department of Job and Family Services 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 sub-recipients when paid in cash.

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

NOTE C - CHILD NUTRITION CLUSTER

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

NOTE D – FOOD DONATION PROGRAM

The County reports commodities consumed on the Schedule at the fair value. The County allocated donated food commodities to the respective 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.

Activity in the CDBG revolving loan fund during 2013 is as follows:

Beginning loans receivable balance as of January 1, 2013	\$1,873,293
Loans made	298,346
Loan principal repaid	<u>(25,689)</u>
Ending loans receivable balance as of December 31, 2013	<u><u>\$2,145,950</u></u>

**FINANCIAL CONDITION
MIAMI COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013
(Continued)**

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 settlement for the 2008 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$7,701.63. 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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Dave Yost • Auditor of State

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, 2013, 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, 2014. Our report refers to other auditors who audited the financial statements of Riverside Training Industries, Inc. (discretely presented component unit), as described in our report on 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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 a 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. We consider finding 2013-001 described in the accompanying schedule of findings to be a material weakness.

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*.

Entity's Response to Findings

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

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.



Dave Yost
Auditor of State

Columbus, Ohio

June 24, 2014



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 the 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, 2013. The *Summary of Auditor's 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, 2013.

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.

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 compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control compliance tests 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 Required by OMB Circular A-133

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, 2013, 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, 2014. We conducted our audit to opine on the County's basic financial statements. 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.

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, 2014

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**FINANCIAL CONDITION
MIAMI COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013**

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)?	Yes
(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?	No
(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)?	No
(d)(1)(vii)	Major Programs (list):	CFDA #14.228 – Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii CFDA #93.558 – Temporary Assistance for Needy Families CFDA #93.563 – Child Support Enforcement CFDA #93.658 – Foster Care Title IVE CFDA #93.667 – Social Services Block Grant
(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**

FINDING NUMBER 2013-001

MATERIAL WEAKNESS – FINANCIAL STATEMENT ERRORS

The County prepares its annual financial statements in accordance with generally accepted accounting principles (GAAP). The County's financial report for 2013 contained the following errors.

The following material misstatements have been posted as adjustments to the financial statements:

1. In the General Fund, the unassigned fund balance was overstated by \$5,220,127 and the assigned fund balance was understated by \$5,220,127. This reclassification was due to 2014 appropriations, approved in 2013 exceeding budgetary resources. This represents 30% of the general fund balance.
2. In the Public Assistance Fund and Governmental Activities opinion units, intergovernmental receivable and related deferred inflows of resources amounting to \$621,421 were not recorded in the financial statements due to a computation error. This represents 9.9% of assets and 12.17% of liabilities and deferred inflows of resources in the Public Assistance fund.

The following misstatements were noted as unadjusted differences:

1. The County incorrectly reported \$501,490 of long term obligations related to their Superfund Liability as due in more than one year, rather than due within one year in the Governmental Activities opinion unit. This was adjusted by the County on the final financial statements.
2. Capital Assets in the Business-Type Activities and Sewer major fund opinion units were understated by \$21,701.
3. Net Position restricted for General Government, Restricted for Public Safety, and Unrestricted Net Position in the amounts \$108, \$513,259, and \$369,403, respectively, were improperly classified as Net Position Restricted for Human Services, Restricted for Health, and Restricted for Public Works on the Statement of Net Position for the Governmental Activities opinion unit.
4. Cash and Due to Others were overstated by \$163,349 in the Agency Fund due to the client recording the bank balance rather than the book balance of outside accounts.
5. Accounts Receivable and Charges for Services revenues were understated by \$14,970 in the Sewer Fund and Business-Activity opinion units due to a computation error.

The County should implement procedures to review the basic financial statements to improve the accuracy and completeness of the statements and to provide for comparative financial statements from year to year. Failure to do so could result in materially misstated financial statements being issued.

Official's Response: Due care will be taken in the future to avoid misstatements on our financials.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

**FINANCIAL CONDITION
MIAMI COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2013**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2012-001	Temporary Assistance for Needy Families (CFDA # 93.558) - 45 USC Section 601(a) and Miami County Department of Job and Family Services Prevention, Retention and Contingency Program Plan (PRC) – Failure to obtain client signatures on PRC applications in which monies were later paid.	Yes	

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MIAMI COUNTY, OHIO

*County Seat
Troy, Ohio*



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2013

MIAMI COUNTY, OHIO



MIAMI COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2013

*Matthew W. Gearhardt
County Auditor*

*Prepared by the
Miami County Auditor's Office*

MIAMI COUNTY, OHIO



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MIAMI COUNTY, OHIO

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Matthew W. Gearhardt

Miami County Auditor



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

June 24, 2014

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, 2013 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 GASB Statement No. 14, *"The Financial Reporting Entity,"* as amended by GASB Statement No. 61 *"The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34,"* 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, 2013

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 21.

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, 2013

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, 2013

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 2013 unemployment rate for Miami County increased to 7.2% (2013) from 7.0% (2012), compared with a 7.4% rate for the State of Ohio and a 7.4% 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
UTC Aerospace Systems	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
ConAgra Foods, Inc.	Packaged foods
Abbott Laboratories	Pharmaceuticals and health care products
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, 2013

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 2012 involved the center's expansion to the hospital's main level. A new Cancer Care Center entrance was unveiled in April 2013 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 included the addition of a 40,000 square foot physician's office building at a cost of \$8 million. The new office space, which opened in November 2013, houses primary care and specialty physicians as well as an outpatient sleep study center.

Abbott Nutrition announced plans in March 2013 to build a nutrition manufacturing facility in Tipp City to produce two of the company's fastest growing adult brands, Ensure and Glucerna. Abbott invested \$270 million in the facility which employs around 240 people. The facility specializes 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 was operational by the end of 2013.

Hobart Institute of Welding Technology began construction in May 2013 to add to its current facility with the goal of expanding the welding program to meet the growing demand for skilled welders around the world. The expansion includes fifty-two more welding booths for specialized training and has allowed the facility to operate at full capacity with the addition of up to fifty-two new students on each shift. The new 6,360 square foot facility contains fifty-two new arc welding booths, universally equipped for all processes for high-scheduling flexibility and a state-of-the-art fume exhaust system.

The French Oil Mill Machinery Company announced in July 2013 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, 2013***

Major Initiatives

Present:

Miami County Auditor

In 2014, the Miami County Auditor's Office saw the completion of a major upgrade to a new enterprise resource planning (ERP) financial and payroll system. The project, which initially began in 2012 and replaced the prior accounting software and associated hardware/server base which was over 20 years old, resulted in a newly designed chart of accounts as well as improved efficiencies in general ledger, accounts payable, accounts receivable, purchasing, budgeting, project and grant management, document management, treasury management, and reporting functions. The prior system was a closed system to the accounting department of the Auditor's Office with a few other departments having "read-only" capabilities. County departments previously used separate systems to perform their day-to-day financial processes with hard form documents being provided to the Auditor's Office for entry and final processing. The Miami County Auditor sought to implement one integrated ERP system to be used across all county departments with one of the major initiatives being to improve efficiency and productivity by eliminating redundant processes across the county. Throughout 2014 county departments will be trained on how to utilize the new system to best meet their department's needs. Once trained, county departments will be able to access data and document images within the system as well as enter purchase order requests, accounts payable invoices, enter revenue receipts, enter budgetary information, run various reports, and perform a multitude of other functions electronically. The transition of the payroll functions as well as the fixed assets and employee self-service module to the new software are slated for 2015.

Miami County Sanitary Engineer

Boone Hill Sewers – The centralized sewer collection system for Boone Hill subdivision, located in 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 was completed in 2013. Approximately 100 properties in the service area utilized on-site (septic systems) wastewater treatment systems that were regulated by Miami County Public Health. The newly installed public wastewater system has allowed for the abandonment of the on-site disposal system. A gravity collection system was 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.

Phoneton Sewers – The centralized sewer collection system for the Village of Phoneton, located in Bethel Township was completed in 2013. Approximately 200 residential homes and businesses in the Phoneton area utilized on-site (septic systems) wastewater treatment regulated by Miami County Public Health. The newly installed public wastewater system has allowed for the abandonment of the on-site disposal system. A gravity collection system was laid out and now collects to a common location. The collection system transports the wastewater to the Southwestern Regional Treatment Plant in Clark County for treatment.

Miami County Engineer

The largest and most noteworthy project during 2013, 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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2013

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.

Additionally in 2013 two functionally obsolete steel-truss river bridges were replaced. One of these was the Bradford Bloomer Road Bridge (No. 2.36) over the Stillwater River and the other was the Covington-Gettysburg Road Bridge (No. 2.21) over the Greenville Creek. Adding to the complexity of these projects was the fact that both bridges spanned designated Scenic Rivers, resulting in more regulatory challenges and an associated higher cost for engineering and construction. Significant federal and state funding sources were leveraged for these projects, resulting in an expenditure of only \$114,000 in local tax dollars to build two bridges whose combined construction costs exceeded \$2.1 million.

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 bid cost is \$2,783,000. The county share is \$199,167. Construction is currently underway, with projected completion by July 2014.

Future:

Miami County Sanitary Engineer

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.

Phoneton Water-The Village of Phoneton, located in Bethel Township currently has no centralized water distribution system. A project is currently being planned to extend a 12" water main to the Village of Phoneton and Wiley Industrial Park. The proposed water main will deliver treated water to approximately 100 new residential customers along with existing business located in the Wiley Industrial Park. The water main will be installed along US RT 40 from Brandt west to St. Rt. 202, then south on St. Rt. 202 to Gibson Drive. The water main will also provide service to Wildcat Road, Dinsmore Drive and Shoyer Drive. Funding for this project will be provided by the Ohio Public Works Commission and Local Funds. The project is currently being proposed for 2015.

Hoke Plat Sewer – 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

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2013***

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.

Miami County Engineer

Eldean Road/CSX Spur – The Miami Valley Regional Planning Commission has notified the Miami County Engineer’s Office that \$3,626,530 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 \$3,793,240 including construction, right-of-way, utility relocation, plan preparation and construction engineering. Current plans call for elimination of the existing substandard bridge overhead clearance of 9’-8” which is hit on average of 2-3 times per year. The 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 reconstruction is slated for 2015.

MIA-CR25A-4.40 – The project consists of repaving County Road 25A from Donn Davis Way to the Troy corporation limit. The estimated cost is \$887,987 and the county share is \$178,000. Sale date is April 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 and the county share is \$160,000. 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 and the county share is \$59,820. Sale date is 2016.

MIA-CR25A-9.18 – The project consists of repaving County Road 25A from the Troy corporation line to the Piqua corporation line. The estimated cost is \$2,056,000 and the county share is \$514,000. 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>
Casstown-Sidney Road No. 6.32	Bridge Replacement	\$382,553	Sept. 2017
Eldean Road No. 3.51	Bridge Replacement	\$3,493,818	April 2016

***Letter of Transmittal
For the Year Ended December 31, 2013***

Financial Information

Internal Control, Budgetary Control and the Accounting System:

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

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

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

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

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

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

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

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

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2013***

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, 2013, 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, 2012. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

A Certificate of Achievement is valid for a period of one year only. Miami County has received a Certificate of Achievement for twenty of the past twenty-one fiscal years. I believe this current report continues to conform to the Certificate of Achievement program requirements, and I am submitting it to GFOA.

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

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2013***

Acknowledgments:

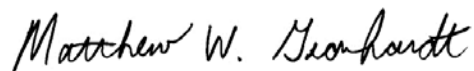
The publication of this report is the culmination of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much time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

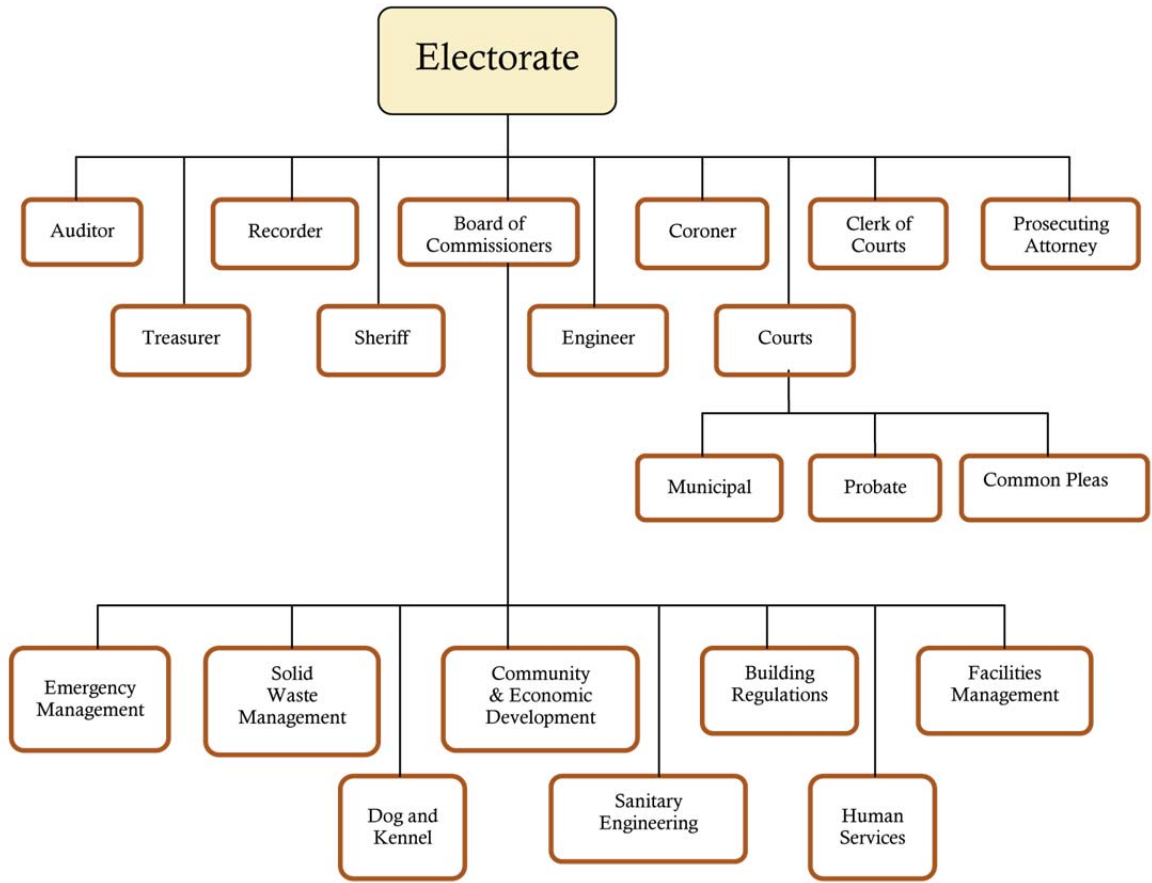
MIAMI COUNTY, OHIO

***List of Elected Officials
For the Year Ended December 31, 2013***

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
Jessica Lopez	Recorder	01/07/13 - 01/06/17
Charles A. Cox, Jr.	Sheriff	01/01/89 - 01/06/17
Anthony E. Kendell	Prosecutor	03/11/13 - 01/06/17
Stephen A. Huffman, M.D.	Coroner	01/07/13 - 01/06/17
 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
Honorable Gary A. Nasal	Judge	03/11/13 - 12/31/15

MIAMI COUNTY, OHIO

**County Organizational Chart
For the Year Ended December 31, 2013**



County Boards and Committees

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



Government Finance Officers Association

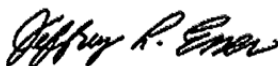
Certificate of
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in Financial
Reporting

Presented to

**Miami County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012



Executive Director/CEO



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, 2013, 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 statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Riverside Training Industries Inc., is based solely on the report of 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.

Opinion

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, 2013, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gasoline Tax, Jobs 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.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2014, 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, 2014



MIAMI COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2013

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, 2013. 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 2013 are as follows:

- ❑ In total, net position increased \$10,166,724. Net position of governmental activities increased \$9,133,629, which represents a 6.6% increase from 2012. Net position of business-type activities increased \$1,033,095, or 3.8% from 2012.
- ❑ General revenues accounted for \$34.8 million in revenue or 38.5% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$55.6 million or 61.5% of total revenues of \$90.4 million.
- ❑ The County had \$70.8 million in expenses related to governmental activities; only \$45.2 million of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$25.6 million in revenues and \$25 million in expenditures and other financing uses. The general fund's fund balance increased \$606,638 to a balance of \$17.2 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

The government-wide statements report information about the County as a whole, including Riverside Training Industries, Inc. the County's discretely presented component unit, using accounting methods similar to those used by private-sector companies. The statement of net 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 Motor Vehicle and Gasoline Tax 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, 2013***

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, 2013**

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a comparison of 2013 to 2012 for both the Governmental and Business-Type Activities.

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and other assets	\$87,583,497	\$78,138,043	\$6,061,436	\$4,801,543	\$93,644,933	\$82,939,586
Capital assets, net	99,949,078	100,392,915	37,136,217	36,180,267	137,085,295	136,573,182
Total assets	<u>187,532,575</u>	<u>178,530,958</u>	<u>43,197,653</u>	<u>40,981,810</u>	<u>230,730,228</u>	<u>219,512,768</u>
Long-term debt outstanding	21,985,302	18,328,415	14,153,113	12,753,311	36,138,415	31,081,726
Other liabilities	5,893,980	9,561,832	604,056	821,110	6,498,036	10,382,942
Total liabilities	<u>27,879,282</u>	<u>27,890,247</u>	<u>14,757,169</u>	<u>13,574,421</u>	<u>42,636,451</u>	<u>41,464,668</u>
Deferred Inflows of Resources	<u>12,708,139</u>	<u>12,829,186</u>	<u>0</u>	<u>0</u>	<u>12,708,139</u>	<u>12,829,186</u>
Net position						
Net investment in capital assets	84,623,128	85,184,865	23,150,045	23,385,478	107,773,173	108,570,343
Restricted	48,622,838	41,635,181	0	0	48,622,838	41,635,181
Unrestricted	<u>13,699,188</u>	<u>10,991,479</u>	<u>5,290,439</u>	<u>4,021,911</u>	<u>18,989,627</u>	<u>15,013,390</u>
Total net position	<u>\$146,945,154</u>	<u>\$137,811,525</u>	<u>\$28,440,484</u>	<u>\$27,407,389</u>	<u>\$175,385,638</u>	<u>\$165,218,914</u>

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MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2013**

Unaudited

Changes in Net position – The following table shows the changes in net position for the fiscal years 2013 and 2012:

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues						
Program Revenues:						
Charges for Services and Sales	\$14,881,486	\$14,620,577	\$9,575,043	\$9,780,570	\$24,456,529	\$24,401,147
Operating Grants and Contributions	21,332,101	17,690,268	0	0	21,332,101	17,690,268
Capital Grants and Contributions	8,977,920	13,108,196	802,818	7,598,500	9,780,738	20,706,696
Total Program Revenues	<u>45,191,507</u>	<u>45,419,041</u>	<u>10,377,861</u>	<u>17,379,070</u>	<u>55,569,368</u>	<u>62,798,111</u>
General Revenues:						
Property Taxes	12,673,082	12,870,358	0	0	12,673,082	12,870,358
Sales Taxes	15,653,671	14,992,078	0	0	15,653,671	14,992,078
Intergovernmental, Unrestricted	4,678,415	4,105,750	0	0	4,678,415	4,105,750
Investment Earnings	81,793	374,294	0	0	81,793	374,294
Miscellaneous	1,697,249	1,308,062	0	0	1,697,249	1,308,062
Total General Revenues	<u>34,784,210</u>	<u>33,650,542</u>	<u>0</u>	<u>0</u>	<u>34,784,210</u>	<u>33,650,542</u>
Total Revenues	<u>79,975,717</u>	<u>79,069,583</u>	<u>10,377,861</u>	<u>17,379,070</u>	<u>90,353,578</u>	<u>96,448,653</u>
Program Expenses:						
Public Safety	16,819,974	15,692,704	0	0	16,819,974	15,692,704
Health	16,571,844	15,901,185	0	0	16,571,844	15,901,185
Human Services	11,228,512	11,075,877	0	0	11,228,512	11,075,877
Conservation and Recreation	546,876	605,984	0	0	546,876	605,984
Public Works	11,004,745	8,397,223	0	0	11,004,745	8,397,223
General Government	14,297,379	14,678,303	0	0	14,297,379	14,678,303
Interest and Fiscal Charges	372,758	320,406	0	0	372,758	320,406
Business Type Activities:						
Water	0	0	1,420,753	1,462,077	1,420,753	1,462,077
Sewer	0	0	2,671,319	2,491,626	2,671,319	2,491,626
Transfer Station	0	0	4,924,796	5,378,338	4,924,796	5,378,338
Sheriff Police Rotary	0	0	327,898	332,117	327,898	332,117
Total Expenses	<u>70,842,088</u>	<u>66,671,682</u>	<u>9,344,766</u>	<u>9,664,158</u>	<u>80,186,854</u>	<u>76,335,840</u>
Total Change in Net Position	<u>9,133,629</u>	<u>12,397,901</u>	<u>1,033,095</u>	<u>7,714,912</u>	<u>10,166,724</u>	<u>20,112,813</u>
Beginning 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>
Ending Net Position	<u>\$146,945,154</u>	<u>\$137,811,525</u>	<u>\$28,440,484</u>	<u>\$27,407,389</u>	<u>\$175,385,638</u>	<u>\$165,218,914</u>

MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2013**

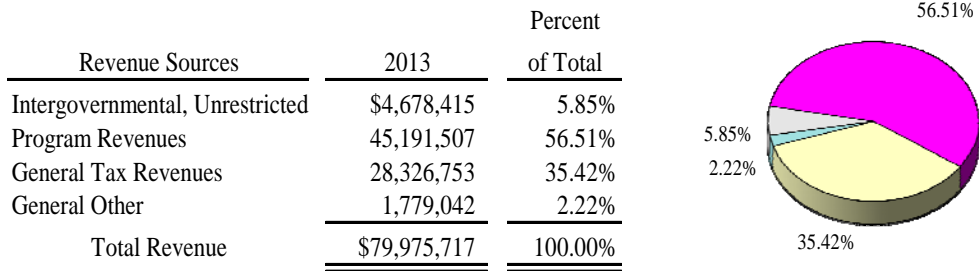
Unaudited

Governmental Activities

Net position of the County's governmental activities increased by \$9,133,629. This is primarily the result of additional operating grants received in 2013, increased sales and casino tax revenues and conservative spending across virtually all functions, when compared to revenues.

Tax revenue accounts for \$28,326,753 of the \$79,975,717 in total revenues for governmental activities. Property tax accounted for \$12,673,082, or approximately 44.7% of total tax revenue.

The County's net charges to users of governmental services totaled \$25,650,581. This amount was subsidized by the County's general revenues of \$34,784,210.



Business-Type Activities

Net position of the business-type activities increased by \$1,033,095. This amount is primarily attributable to conservative spending in light of reduced capital grant activity in 2013. These programs had revenues of \$10,377,861 and expenses of \$9,344,766 for fiscal year 2013. 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 \$52,570,303, which is an increase from last year's total of \$43,886,676. 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, 2013 and 2012.

	Fund Balance December 31, 2013	Fund Balance December 31, 2012	Increase (Decrease)
General	\$17,159,264	\$16,552,626	\$606,638
Motor Vehicle and Gasoline Tax	5,617,164	4,718,048	899,116
Job and Family Services	1,173,502	1,292,633	(119,131)
Board of Developmental Disabilities	8,333,775	7,435,041	898,734
Permanent Improvement	494,491	(3,643,245)	4,137,736
Other Governmental	19,792,107	17,531,573	2,260,534
Total	\$52,570,303	\$43,886,676	\$8,683,627

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2013***

Unaudited

General Fund – The County's General Fund revenues exceeded the fund's expenditures by \$1,023,043. The General Fund's balance increased (overall) by \$606,638. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2013 Revenues	2012 Revenues	Increase (Decrease)
Taxes	\$16,446,067	\$16,147,557	\$298,510
Intergovernmental Revenues	2,830,759	2,327,570	503,189
Charges for Services	3,699,150	3,507,988	191,162
Licenses and Permits	1,062,543	1,079,151	(16,608)
Investment Earnings	112,375	381,623	(269,248)
Fines and Forfeitures	924,105	1,019,259	(95,154)
All Other Revenue	555,740	564,858	(9,118)
Total	\$25,630,739	\$25,028,006	\$602,733

Revenues increased 2.4% when compared with 2012. The increase in both sales and casino tax revenues along with higher intergovernmental revenues and charges for services helped to offset the decrease across the remaining revenue sources. Investment earnings decreased due to lower invested balances.

	2013 Expenditures	2012 Expenditures	Increase (Decrease)
Public Safety	\$10,044,742	\$8,777,035	\$1,267,707
Health	197,613	174,048	23,565
Human Services	2,372,649	2,296,402	76,247
Conservation and Recreation	413,569	417,576	(4,007)
Public Works	217,064	210,730	6,334
General Government	11,362,059	10,912,004	450,055
Total	\$24,607,696	\$22,787,795	\$1,819,901

Expenditures increased 8% over 2012. 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 the partial re-opening of the Miami County Incarceration Facility, which closed at the end of 2009.

MIAMI COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2013

Unaudited

Motor Vehicle and Gasoline Tax Fund – Revenues and expenditures increased by 36.7% and 43.4% respectively in 2013 when comparing to 2012. Overall the fund balance increased by \$899,116 on revenues of \$9 million and expenditures of \$8.1 million. The increase in revenues and expenditures was primarily a result of grant revenues received and spent for road projects.

Job and Family Services Fund – Revenues decreased and expenditures increased by 7.3% and 3.1% respectively in 2013 when comparing to 2012. Overall the fund balance decreased by \$119,131 on revenues of \$3.05 million and expenditures of \$3.16 million. The decrease in revenues was primarily a result of overall funding cuts by the State.

Board of Developmental Disabilities Fund – Revenues and expenditures increased by 7.2% and 6.2% respectively in 2013 when comparing to 2012. The fund balance increased by \$898,734 in 2013. 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 2013, the fund balance increased by \$4.1 million due the repayment of a note payable (fund liability) and the issuance of a bond (entity wide liability).

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 2013 the County amended its General Fund budget several times, none significant.

For the General Fund, budget basis revenue of \$22.7 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 \$2.5 million in Public Safety, and \$1.9 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, 2013**

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2013 the County had \$137,085,295 net of accumulated depreciation invested in capital assets for its governmental and business-type activities. Of this total, \$99,949,078 was related to governmental activities and \$37,136,217 to the business-type activities.

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

Acquisitions in the business-type activities amounted to \$2,044,612. The Sewer Fund accounted for all of the acquisitions with additional OWDA and OPWC projects.

The following table summarizes the County's capital assets as of December 31, 2013 and December 31, 2012:

	Governmental Activities		Increase (Decrease)
	2013	2012	
Land	\$5,517,735	\$5,517,735	\$0
Total Non-Depreciable Capital Assets	<u>5,517,735</u>	<u>5,517,735</u>	<u>0</u>
Buildings	49,487,519	48,853,411	634,108
Improvements Other Than Buildings	353,311	353,311	0
Machinery and Equipment	21,680,207	21,082,715	597,492
Infrastructure	84,690,127	84,071,457	618,670
Less: Accumulated Depreciation	<u>(61,779,821)</u>	<u>(59,485,714)</u>	<u>(2,294,107)</u>
Total Depreciable Capital Assets	<u>94,431,343</u>	<u>94,875,180</u>	<u>(443,837)</u>
Totals	<u>\$99,949,078</u>	<u>\$100,392,915</u>	<u>(\$443,837)</u>
	Business-Type Activities		Increase (Decrease)
	2013	2012	
Land	\$90,000	\$90,000	\$0
Total Non-Depreciable Capital Assets	<u>90,000</u>	<u>90,000</u>	<u>0</u>
Buildings	3,836,035	3,836,035	0
Improvements Other Than Buildings	41,998,858	39,954,246	2,044,612
Machinery and Equipment	1,336,396	1,581,285	(244,889)
Less: Accumulated Depreciation	<u>(10,125,072)</u>	<u>(9,281,299)</u>	<u>(843,773)</u>
Total Non-Depreciable Capital Assets	<u>37,046,217</u>	<u>36,090,267</u>	<u>955,950</u>
Totals	<u>\$37,136,217</u>	<u>\$36,180,267</u>	<u>\$955,950</u>

Additional information on the County's capital assets can be found in Note 9.

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2013***

Unaudited

Debt

At December 31, 2013, the County had \$19.29 million in bonds outstanding, \$1,205,001 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2013 and December 31, 2012:

	<u>2013</u>	<u>2012</u>
Governmental Activities:		
General Obligation Bonds	\$12,125,950	\$8,089,650
Superfund Site Liability	6,759,940	7,261,430
Compensated Absences	3,099,412	2,977,335
Total Governmental Activities	<u>21,985,302</u>	<u>18,328,415</u>
Business-Type Activities:		
General Obligation Bonds	7,164,050	7,750,350
OPWC Loans	770,850	854,200
OWDA Loans	6,051,272	3,984,639
Landfill Postclosure Care Liability	28,863	28,465
Compensated Absences	138,078	135,657
Total Business-Type Activities	<u>14,153,113</u>	<u>12,753,311</u>
Totals	<u>\$36,138,415</u>	<u>\$31,081,726</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, 2013, the County's outstanding debt was below the legal limit. Additional information on the County's long-term debt can be found in Note 14.

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 2012, the County's unemployment rate was 7.0% while the State had a 7.2% unemployment rate. In 2013, the County's unemployment rate increased to 7.2% and the State increased to 7.4%

While Miami County remains in good financial shape, the County's budget for the general fund in 2014 is very conservative. Total revenues for 2014 are projected to be \$23.2 million, which is 8.4% less than what was actually received on a cash basis in fiscal year 2013. The General Fund's anticipated expenses are projected to increase 14.5% from \$24.8 million on a cash basis in 2013 to \$28.4 million in 2014. Our Sales Tax for 2014 is projected to be \$14.7 million due to the .25% tax increase effective October 2009. Investment income is expected to be \$205,000 in 2014 if interest rates remain steady with 2013 rates.

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2013***

Unaudited

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, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
Assets:				
Cash and Cash Equivalents	\$ 23,376,405	\$ 1,968,593	\$ 25,344,998	\$ 313,388
Cash and Cash Equivalents with Fiscal Agent	418,071	0	418,071	0
Investments	30,491,193	3,738,816	34,230,009	1,346,620
Receivables:				
Taxes	15,704,235	0	15,704,235	0
Accounts	512,999	494,170	1,007,169	124,945
Intergovernmental	14,277,179	6,166	14,283,345	0
Interest	3,720	0	3,720	0
Loans	2,145,950	0	2,145,950	0
Internal Balances	146,309	(146,309)	0	0
Inventory of Supplies at Cost	325,648	0	325,648	3,586
Prepaid Items	181,788	0	181,788	16,348
Non-Depreciable Capital Assets	5,517,735	90,000	5,607,735	130,000
Depreciable Capital Assets, Net	94,431,343	37,046,217	131,477,560	1,048,069
Total Assets	187,532,575	43,197,653	230,730,228	2,982,956
Liabilities:				
Accounts Payable	1,007,388	208,991	1,216,379	5,698
Accrued Wages and Benefits	1,102,482	51,648	1,154,130	58,332
Intergovernmental Payable	173,859	320,016	493,875	0
Claims Payable	368,583	0	368,583	0
Due to Others	0	0	0	3,285
Accrued Interest Payable	41,668	23,401	65,069	0
General Obligation Notes Payable	3,200,000	0	3,200,000	0
Long Term Liabilities:				
Due Within One Year	2,994,543	941,226	3,935,769	0
Due in More Than One Year	18,990,759	13,211,887	32,202,646	0
Total Liabilities	27,879,282	14,757,169	42,636,451	67,315
Deferred Inflows of Resources:				
Property Tax Levy for Next Fiscal Year	12,708,139	0	12,708,139	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	84,623,128	23,150,045	107,773,173	1,178,069
Restricted For:				
Capital Projects	5,637,608	0	5,637,608	0
Debt Service	74,889	0	74,889	0
Public Safety	6,628,483	0	6,628,483	0
Health	8,641,188	0	8,641,188	0
Human Services	14,683,093	0	14,683,093	0
Public Works	10,425,248	0	10,425,248	0
General Government	2,506,217	0	2,506,217	0
Other Purposes	26,112	0	26,112	0
Unrestricted	13,699,188	5,290,439	18,989,627	1,737,572
Total Net Position	\$ 146,945,154	\$ 28,440,484	\$ 175,385,638	\$ 2,915,641

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Statement of Activities
For the Year Ended December 31, 2013

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Public Safety	\$ 16,819,974	\$ 4,788,928	\$ 2,483,634	\$ 154,178
Health	16,571,844	932,803	7,708,496	0
Human Services	11,228,512	2,102,213	10,300,900	0
Conservation and Recreation	546,876	0	0	0
Public Works	11,004,745	1,579,475	0	8,823,742
General Government	14,297,379	5,478,067	839,071	0
Interest and Fiscal Charges	372,758	0	0	0
Total Governmental Activities	70,842,088	14,881,486	21,332,101	8,977,920
Business-Type Activities:				
Water	1,420,753	1,767,248	0	125,313
Sewer	2,671,319	2,267,529	0	676,032
Transfer Station	4,924,796	5,177,900	0	1,473
Sheriff Police Rotary	327,898	362,366	0	0
Total Business-Type Activities	9,344,766	9,575,043	0	802,818
Total Primary Government	\$ 80,186,854	\$ 24,456,529	\$ 21,332,101	\$ 9,780,738
Component Unit:				
Riverside Training Industries, Inc.	\$ 2,377,522	\$ 1,409,507	\$ 1,039,333	\$ 0

General Revenues:

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

Change in Net Position

Net Position Beginning of Year

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.
\$ (9,393,234)	\$ 0	\$ (9,393,234)	
(7,930,545)	0	(7,930,545)	
1,174,601	0	1,174,601	
(546,876)	0	(546,876)	
(601,528)	0	(601,528)	
(7,980,241)	0	(7,980,241)	
(372,758)	0	(372,758)	
<u>(25,650,581)</u>	<u>0</u>	<u>(25,650,581)</u>	
0	471,808	471,808	
0	272,242	272,242	
0	254,577	254,577	
0	34,468	34,468	
<u>0</u>	<u>1,033,095</u>	<u>1,033,095</u>	
<u>(25,650,581)</u>	<u>1,033,095</u>	<u>(24,617,486)</u>	
			\$ 71,318
12,673,082	0	12,673,082	0
15,653,671	0	15,653,671	0
4,678,415	0	4,678,415	0
81,793	0	81,793	86,026
<u>1,697,249</u>	<u>0</u>	<u>1,697,249</u>	<u>0</u>
<u>34,784,210</u>	<u>0</u>	<u>34,784,210</u>	<u>86,026</u>
9,133,629	1,033,095	10,166,724	157,344
<u>137,811,525</u>	<u>27,407,389</u>	<u>165,218,914</u>	<u>2,758,297</u>
<u>\$ 146,945,154</u>	<u>\$ 28,440,484</u>	<u>\$ 175,385,638</u>	<u>\$ 2,915,641</u>

MIAMI COUNTY, OHIO

Balance Sheet
Governmental Funds
December 31, 2013

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
Assets:				
Cash and Cash Equivalents	\$ 5,534,234	\$ 1,421,011	\$ 973,353	\$ 2,443,684
Cash and Cash Equivalents with Fiscal Agent	0	0	0	418,071
Investments	9,036,756	3,103,790	0	5,337,539
Receivables:				
Taxes	6,530,619	831,675	0	7,645,243
Accounts	181,453	205,098	32,949	0
Intergovernmental	1,440,324	2,629,957	5,808,199	981,802
Interest	3,720	0	0	0
Loans	0	0	0	0
Due from Other Funds	163,375	49,239	85,395	0
Interfund Loans Receivable	280,468	0	0	0
Advances to Other Funds	112,834	0	0	0
Inventory of Supplies, at Cost	0	325,648	0	0
Prepaid Items	137,103	5,528	0	28,852
Total Assets	\$ 23,420,886	\$ 8,571,946	\$ 6,899,896	\$ 16,855,191
Liabilities:				
Accounts Payable	\$ 145,332	\$ 303,534	\$ 85,958	\$ 66,885
Accrued Wages and Benefits Payable	460,525	74,404	48,263	203,102
Intergovernmental Payable	30,234	0	0	67,172
Due to Other Funds	64,622	0	94,685	8,285
Interfund Loans Payable	0	0	0	0
Advances from Other Funds	0	0	0	0
Compensated Absences Payable	0	0	0	12,306
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
Total Liabilities	700,713	377,938	228,906	357,750
Deferred Inflows of Resources:				
Unavailable Amounts	1,124,205	1,776,161	5,497,488	803,832
Property Tax Levy for Next Fiscal Year	4,436,704	800,683	0	7,359,834
Total Deferred Inflows of Resources	5,560,909	2,576,844	5,497,488	8,163,666
Fund Balances:				
Nonspendable	655,377	331,176	0	28,852
Restricted	0	5,285,988	1,173,502	8,304,923
Committed	0	0	0	0
Assigned	5,220,127	0	0	0
Unassigned	11,283,760	0	0	0
Total Fund Balances	17,159,264	5,617,164	1,173,502	8,333,775
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 23,420,886	\$ 8,571,946	\$ 6,899,896	\$ 16,855,191

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Permanent Improvement Fund	Other Governmental Funds	Total Governmental Funds
\$ 1,127,313	\$ 10,846,415	\$ 22,346,010
0	0	418,071
2,472,107	8,281,423	28,231,615
40,104	656,594	15,704,235
0	89,333	508,833
0	3,416,897	14,277,179
0	0	3,720
0	2,145,950	2,145,950
77,680	114,087	489,776
0	0	280,468
0	0	112,834
0	0	325,648
0	10,305	181,788
<u>\$ 3,717,204</u>	<u>\$ 25,561,004</u>	<u>\$ 85,026,127</u>
\$ 20,083	\$ 385,596	\$ 1,007,388
0	316,188	1,102,482
0	76,453	173,859
0	325,875	493,467
0	130,468	130,468
0	112,834	112,834
0	0	12,306
2,630	0	2,630
3,200,000	0	3,200,000
<u>3,222,713</u>	<u>1,347,414</u>	<u>6,235,434</u>
0	4,310,565	13,512,251
0	110,918	12,708,139
0	4,421,483	26,220,390
0	10,305	1,025,710
494,491	19,369,737	34,628,641
0	525,829	525,829
0	0	5,220,127
0	(113,764)	11,169,996
<u>494,491</u>	<u>19,792,107</u>	<u>52,570,303</u>
<u>\$ 3,717,204</u>	<u>\$ 25,561,004</u>	<u>\$ 85,026,127</u>

MIAMI COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2013***

Total Governmental Fund Balances	\$ 52,570,303
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.	99,949,078
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.	13,512,251
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(22,012,034)
The Internal Service Fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund is included in governmental activities in the statement of net assets. This is the balance that is recorded in the governmental activities.	<u>2,925,556</u>
<i>Net Position of Governmental Activities</i>	<u>\$ 146,945,154</u>

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, 2013**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
Revenues:				
Taxes	\$ 16,446,067	\$ 797,273	\$ 0	\$ 7,417,422
Intergovernmental Revenues	2,830,759	7,147,217	2,906,933	9,343,833
Charges for Services	3,699,150	754,451	25,359	474,969
Licenses and Permits	1,062,543	0	0	0
Investment Earnings	112,375	(6,418)	0	(12,729)
Fines and Forfeitures	924,105	51,926	0	0
All Other Revenues	555,740	209,771	113,376	75,505
Total Revenue	25,630,739	8,954,220	3,045,668	17,299,000
Expenditures:				
Current:				
Public Safety	10,044,742	0	0	0
Health	197,613	0	0	16,400,266
Human Services	2,372,649	0	3,164,799	0
Conservation and Recreation	413,569	0	0	0
Public Works	217,064	8,137,560	0	0
General Government	11,362,059	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	24,607,696	8,137,560	3,164,799	16,400,266
Excess (Deficiency) of Revenues Over Expenditures	1,023,043	816,660	(119,131)	898,734
Other Financing Sources (Uses):				
General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Bonds Issued	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	(416,405)	0	0	0
Total Other Financing Sources (Uses)	(416,405)	0	0	0
Net Change in Fund Balances	606,638	816,660	(119,131)	898,734
Fund Balances at Beginning of Year	16,552,626	4,718,048	1,292,633	7,435,041
Increase in Inventory Reserve	0	82,456	0	0
Fund Balances End of Year	\$ 17,159,264	\$ 5,617,164	\$ 1,173,502	\$ 8,333,775

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ 250,643	\$ 3,496,645	\$ 28,408,050
154,178	9,988,528	32,371,448
484,908	7,164,654	12,603,491
0	16	1,062,559
0	0	93,228
0	278,479	1,254,510
0	431,126	1,385,518
<u>889,729</u>	<u>21,359,448</u>	<u>77,178,804</u>
0	6,996,026	17,040,768
0	341,205	16,939,084
0	5,885,630	11,423,078
0	133,307	546,876
0	2,430,863	10,785,487
0	2,719,224	14,081,283
1,367,364	69,071	1,436,435
0	583,700	583,700
129,491	334,537	464,028
<u>1,496,855</u>	<u>19,493,563</u>	<u>73,300,739</u>
(607,126)	1,865,885	3,878,065
4,620,000	0	4,620,000
103,106	0	103,106
21,756	907,551	929,307
0	(512,902)	(929,307)
<u>4,744,862</u>	<u>394,649</u>	<u>4,723,106</u>
4,137,736	2,260,534	8,601,171
(3,643,245)	17,531,573	43,886,676
0	0	82,456
<u>\$ 494,491</u>	<u>\$ 19,792,107</u>	<u>\$ 52,570,303</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, 2013***

Net Change in Fund Balances - Total Governmental Funds	\$ 8,601,171
<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays and contributions.	(368,400)
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.	(75,437)
Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	2,796,913
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.	(3,534,810)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(11,836)
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.	(65,859)
The Internal Service Fund, is used to charge the cost of services (e.g. insurance) to individual funds, is not included in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the County's Internal Service Fund is allocated among the governmental activities.	<u>1,791,887</u>
<i>Change in Net Position of Governmental Activities</i>	<u>\$ 9,133,629</u>

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, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Taxes	\$ 15,458,470	\$ 15,458,470	\$ 16,448,562	\$ 990,092
Intergovernmental Revenues	2,478,800	2,478,800	2,752,722	273,922
Charges for Services	2,172,099	2,172,099	2,935,141	763,042
Licenses and Permits	795,065	795,065	1,060,170	265,105
Investment Earnings	281,000	281,000	190,809	(90,191)
Fines and Forfeitures	1,012,500	1,012,500	927,682	(84,818)
All Other Revenues	318,506	318,506	471,266	152,760
Total Revenues	<u>22,516,440</u>	<u>22,516,440</u>	<u>24,786,352</u>	<u>2,269,912</u>
Expenditures:				
Current:				
Public Safety	12,570,327	12,574,230	10,030,399	2,543,831
Health	254,019	254,019	196,768	57,251
Human Services	2,379,740	2,384,983	2,368,424	16,559
Conservation and Recreation	420,144	419,404	413,569	5,835
Public Works	241,132	243,095	216,566	26,529
General Government	12,647,318	12,763,669	10,866,929	1,896,740
Total Expenditures	<u>28,512,680</u>	<u>28,639,400</u>	<u>24,092,655</u>	<u>4,546,745</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,996,240)	(6,122,960)	693,697	6,816,657
Other Financing Sources (Uses):				
Transfers In	0	0	27,600	27,600
Transfers Out	(431,279)	(461,884)	(416,405)	45,479
Advances In	150,000	150,000	206,622	56,622
Advances Out	(50,000)	(56,622)	(56,622)	0
Total Other Financing Sources (Uses):	<u>(331,279)</u>	<u>(368,506)</u>	<u>(238,805)</u>	<u>129,701</u>
Net Change in Fund Balance	(6,327,519)	(6,491,466)	454,892	6,946,358
Fund Balance at Beginning of Year	11,527,831	11,527,831	11,527,831	0
Prior Year Encumbrances	1,324,624	1,324,624	1,324,624	0
Fund Balance at End of Year	<u>\$ 6,524,936</u>	<u>\$ 6,360,989</u>	<u>\$ 13,307,347</u>	<u>\$ 6,946,358</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 774,300	\$ 774,300	\$ 797,273	\$ 22,973
Intergovernmental Revenues	4,811,000	6,624,926	6,880,531	255,605
Charges for Services	356,971	669,126	716,083	46,957
Investment Earnings	600	600	1,145	545
Fines and Forfeitures	42,000	42,000	51,622	9,622
All Other Revenues	87,450	87,450	209,771	122,321
Total Revenues	6,072,321	8,198,402	8,656,425	458,023
Expenditures:				
Current:				
Public Works	6,770,503	9,614,761	7,935,009	1,679,752
Total Expenditures	6,770,503	9,614,761	7,935,009	1,679,752
Excess (Deficiency) of Revenues Over (Under) Expenditures	(698,182)	(1,416,359)	721,416	2,137,775
Fund Balance at Beginning of Year	3,394,322	3,394,322	3,394,322	0
Prior Year Encumbrances	421,439	421,439	421,439	0
Fund Balance at End of Year	\$ 3,117,579	\$ 2,399,402	\$ 4,537,177	\$ 2,137,775

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, 2013***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,838,757	\$ 3,838,757	\$ 2,914,346	\$ (924,411)
Charges for Services	0	0	23,228	23,228
All Other Revenues	153,000	153,000	111,960	(41,040)
Total Revenues	3,991,757	3,991,757	3,049,534	(942,223)
Expenditures:				
Current:				
Human Services	4,123,394	3,360,205	3,059,005	301,200
Total Expenditures	4,123,394	3,360,205	3,059,005	301,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	(131,637)	631,552	(9,471)	(641,023)
Fund Balance at Beginning of Year	812,061	812,061	812,061	0
Prior Year Encumbrances	170,763	170,763	170,763	0
Fund Balance at End of Year	\$ 851,187	\$ 1,614,376	\$ 973,353	\$ (641,023)

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, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 7,668,844	\$ 7,668,844	\$ 7,417,422	\$ (251,422)
Intergovernmental Revenues	5,257,506	5,797,506	6,603,305	805,799
Charges for Services	309,185	309,185	469,101	159,916
Investment Earnings	150	150	89	(61)
All Other Revenues	27,400	87,400	75,505	(11,895)
Total Revenues	13,263,085	13,863,085	14,565,422	702,337
Expenditures:				
Current:				
Health	14,279,425	14,879,424	13,473,457	1,405,967
Total Expenditures	14,279,425	14,879,424	13,473,457	1,405,967
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,016,340)	(1,016,339)	1,091,965	2,108,304
Fund Balance at Beginning of Year	6,386,544	6,386,544	6,386,544	0
Prior Year Encumbrances	323,997	323,997	323,997	0
Fund Balance at End of Year	\$ 5,694,201	\$ 5,694,202	\$ 7,802,506	\$ 2,108,304

See accompanying notes to the basic financial statements



MIAMI COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2013**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 358,552	\$ 749,404	\$ 596,992
Investments	786,281	1,643,382	1,309,153
Receivables:			
Accounts	144,222	248,710	101,238
Intergovernmental	0	0	0
Due from Other Funds	4,660	4,660	0
Total Current Assets	1,293,715	2,646,156	2,007,383
Noncurrent Assets:			
Non-Depreciable Capital Assets	0	10,000	80,000
Depreciable Capital Assets, Net	5,161,168	28,519,887	3,365,162
Total Noncurrent Assets	5,161,168	28,529,887	3,445,162
Total Assets	6,454,883	31,176,043	5,452,545
Liabilities:			
Current Liabilities:			
Accounts Payable	0	3,884	205,107
Accrued Wages and Benefits Payable	5,429	11,023	23,126
Intergovernmental Payable	133,031	185,485	1,500
Claims Payable	0	0	0
Due to Other Funds	1,581	0	4,048
Interfund Loans Payable	150,000	0	0
Accrued Interest Payable	6,579	12,935	3,887
Compensated Absences Payable - Current	12,005	14,287	47,721
General Obligation Bonds - Current	170,568	360,966	80,617
OWDA Loans Payable - Current	9,730	161,982	0
Ohio Public Works Commission			
Loans Payable - Current	37,500	45,850	0
Total Current Liabilities	526,423	796,412	366,006

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities Internal Service Fund
\$ 263,645	\$ 1,968,593	\$ 1,030,395
0	3,738,816	2,259,578
0	494,170	4,166
6,166	6,166	0
0	9,320	0
269,811	6,217,065	3,294,139
0	90,000	0
0	37,046,217	0
0	37,136,217	0
269,811	43,353,282	3,294,139
0	208,991	0
12,070	51,648	0
0	320,016	0
0	0	368,583
0	5,629	0
0	150,000	0
0	23,401	0
0	74,013	0
0	612,151	0
0	171,712	0
0	83,350	0
12,070	1,700,911	368,583

(Continued)

MIAMI COUNTY, OHIO

***Statement of Net Position
Proprietary Funds
December 31, 2013***

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Transfer Station</u>
<i>Noncurrent Liabilities</i>			
Compensated Absences Payable	9,083	17,363	37,619
General Obligation Bonds Payable	1,911,224	3,597,896	1,042,779
OWDA Loans Payable	256,029	5,623,531	0
Ohio Public Works Commission Loans Payable	330,000	357,500	0
Landfill Postclosure Care Liability	0	0	28,863
<i>Total Noncurrent Liabilities</i>	<u>2,506,336</u>	<u>9,596,290</u>	<u>1,109,261</u>
Total Liabilities	<u>3,032,759</u>	<u>10,392,702</u>	<u>1,475,267</u>
Net Position:			
Net Investment in Capital Assets	2,446,117	18,382,162	2,321,766
Unrestricted	976,007	2,401,179	1,655,512
Total Net Position	<u>\$ 3,422,124</u>	<u>\$ 20,783,341</u>	<u>\$ 3,977,278</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities Internal Service Fund
0	64,065	0
0	6,551,899	0
0	5,879,560	0
0	687,500	0
0	28,863	0
0	13,211,887	0
12,070	14,912,798	368,583
<hr/>		
0	23,150,045	0
257,741	5,290,439	2,925,556
\$ 257,741	\$ 28,440,484	\$ 2,925,556

MIAMI COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2013**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Operating Revenues:			
Charges for Services	\$ 1,761,669	\$ 2,226,546	\$ 5,111,497
Other Operating Revenue	5,579	40,983	66,403
Total Operating Revenues	1,767,248	2,267,529	5,177,900
Operating Expenses:			
Personal Services	169,200	361,475	796,139
Materials and Supplies	894,456	37,171	99,846
Contractual Services	86,200	1,413,132	3,679,238
Utilities	6,552	37,037	45,261
Depreciation	176,655	656,809	163,328
Health Insurance Claims	0	0	0
Other Operating Expenses	40	0	0
Total Operating Expenses	1,333,103	2,505,624	4,783,812
Operating Income (Loss)	434,145	(238,095)	394,088
Nonoperating Revenue (Expenses):			
Interest and Fiscal Charges	(87,650)	(165,695)	(49,114)
Loss on Disposal of Capital Assets	0	0	(91,870)
Total Nonoperating Revenues (Expenses)	(87,650)	(165,695)	(140,984)
Income (Loss) Before Contributions	346,495	(403,790)	253,104
Capital Contributions	125,313	676,032	1,473
Change in Net Position	471,808	272,242	254,577
Net Position Beginning of Year	2,950,316	20,511,099	3,722,701
Net Position End of Year	\$ 3,422,124	\$ 20,783,341	\$ 3,977,278

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities Internal Service Fund
\$ 362,366	\$ 9,462,078	\$ 6,267,486
0	112,965	21,892
<u>362,366</u>	<u>9,575,043</u>	<u>6,289,378</u>
327,898	1,654,712	0
0	1,031,473	0
0	5,178,570	1,130,006
0	88,850	0
0	996,792	0
0	0	3,367,485
0	40	0
<u>327,898</u>	<u>8,950,437</u>	<u>4,497,491</u>
34,468	624,606	1,791,887
0	(302,459)	0
0	(91,870)	0
<u>0</u>	<u>(394,329)</u>	<u>0</u>
34,468	230,277	1,791,887
<u>0</u>	<u>802,818</u>	<u>0</u>
34,468	1,033,095	1,791,887
<u>223,273</u>	<u>27,407,389</u>	<u>1,133,669</u>
<u>\$ 257,741</u>	<u>\$ 28,440,484</u>	<u>\$ 2,925,556</u>

MIAMI COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Cash Flows from Operating Activities:			
Cash Received from Customers	\$1,726,513	\$2,165,471	\$5,071,153
Cash Payments for Goods and Services	(974,257)	(1,430,423)	(3,886,017)
Cash Payments to Employees	(166,396)	(358,286)	(795,835)
Other Operating Revenues	5,579	40,983	66,403
Net Cash Provided by Operating Activities	<u>591,439</u>	<u>417,745</u>	<u>455,704</u>
Cash Flows from Noncapital Financing Activities:			
Advances Out	(150,000)	0	0
Net Cash Used by Noncapital Financing Activities	<u>(150,000)</u>	<u>0</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition and Construction of Assets	0	(2,047,612)	0
Cash Received from Intergovernmental Grants	0	0	1,473
Ohio Water Development Authority Loan Initiated	442	2,327,336	0
Payment on Ohio Water Development Authority Loan	(20,514)	(240,631)	0
Principal Paid on General Obligation Notes	0	(205,600)	0
Principal Paid on General Obligation Bonds	(167,495)	(340,847)	(77,958)
Principal Paid on Ohio Public Works Commission Loan	(37,500)	(45,850)	0
Special Assessment Revenue Received	125,313	676,032	0
Interest Paid on All Debt	(88,013)	(166,635)	(48,904)
Net Cash Used by Capital and Related Financing Activities	<u>(187,767)</u>	<u>(43,807)</u>	<u>(125,389)</u>
Cash Flows from Investing Activities:			
Purchase of Investments	(282,477)	(502,053)	(418,280)
Net Cash Used by Investing Activities	<u>(282,477)</u>	<u>(502,053)</u>	<u>(418,280)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(28,805)	(128,115)	(87,965)
Cash and Cash Equivalents at Beginning of Year	387,357	877,519	684,957
Cash and Cash Equivalents at End of Year	<u>\$358,552</u>	<u>\$749,404</u>	<u>\$596,992</u>

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total	Governmental Activities Internal Service Fund
\$362,224	\$9,325,361	\$6,267,486
0	(6,290,697)	(4,373,730)
(327,523)	(1,648,040)	0
0	112,965	17,726
34,701	1,499,589	1,911,482
0	(150,000)	0
0	(150,000)	0
0	(2,047,612)	0
0	1,473	0
0	2,327,778	0
0	(261,145)	0
0	(205,600)	0
0	(586,300)	0
0	(83,350)	0
0	801,345	0
0	(303,552)	0
0	(356,963)	0
0	(1,202,810)	(1,480,269)
0	(1,202,810)	(1,480,269)
34,701	(210,184)	431,213
228,944	2,178,777	599,182
\$263,645	\$1,968,593	\$1,030,395

(Continued)

MIAMI COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Operating Income (Loss)	\$434,145	(\$238,095)	\$394,088
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation Expense	176,655	656,809	163,328
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(30,496)	(56,415)	(40,344)
Increase in Due from Other Funds	(4,660)	(4,660)	0
Decrease in Intergovernmental Receivable	0	18,639	0
Decrease in Accounts Payable	(1,850)	(20,834)	(63,819)
Increase in Accrued Wages and Benefits	977	1,868	1,031
Increase (Decrease) in Due to Other Funds	1,581	(1,417)	647
Increase in Intergovernmental Payables	13,260	60,529	1,500
Increase in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	1,827	1,321	(727)
Total Adjustments	<u>157,294</u>	<u>655,840</u>	<u>61,616</u>
Net Cash Provided by Operating Activities	<u>\$591,439</u>	<u>\$417,745</u>	<u>\$455,704</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total	Governmental - Activities Internal Service Fund
\$34,468	\$624,606	\$1,791,887
0	996,792	0
(142)	(127,397)	(4,166)
0	(9,320)	0
0	18,639	0
0	(86,503)	(17,302)
375	4,251	0
0	811	0
0	75,289	0
0	0	141,063
0	2,421	0
233	874,983	119,595
\$34,701	\$1,499,589	\$1,911,482

MIAMI COUNTY, OHIO

***Statement of Assets and Liabilities
Fiduciary Funds
For the Year Ended December 31, 2013***

	<u>Agency Funds</u>
Assets:	
Cash and Cash Equivalents	\$ 7,705,445
Investments	8,768,291
Receivables:	
Taxes	77,728,767
Accounts	748,403
Special Assessments	4,144,297
Total Assets	<u>99,095,203</u>
Liabilities:	
Intergovernmental Payable	83,656
Due to Others	99,011,547
Total Liabilities	<u>\$ 99,095,203</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

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," as amended by GASB Statement No. 61 "The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34," 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, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

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

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

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

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, 2013***

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, 2013***

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, 2013***

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, 2013 but which are not intended to finance 2013 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, 2013***

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 2013.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

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 2013, 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, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

6. Budgetary Basis of Accounting (Continued)

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

	Net Change in Fund Balances			
	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
GAAP Basis (as reported)	\$606,638	\$816,660	(\$119,131)	\$898,734
Increase (Decrease):				
Accrued Revenues at December 31, 2013 received during 2014	(2,936,220)	(1,126,749)	(429,055)	(442,096)
Accrued Revenues at December 31, 2012 received during 2013	3,001,285	828,954	409,319	608,466
Accrued Expenditures at December 31, 2013 paid during 2014	700,713	377,938	228,906	357,750
Accrued Expenditures at December 31, 2012 paid during 2013	(668,350)	(175,752)	(99,510)	(314,499)
2012 Prepays for 2013	128,724	5,893	0	28,237
2013 Prepays for 2014	(137,103)	(5,528)	0	(28,852)
Change in Cash with Fiscal Agent	0	0	0	(15,775)
Perspective Difference:				
Activity of Funds Reclassified for GAAP Reporting Purpose	(240,795)	0	0	0
Budget Basis	<u>\$454,892</u>	<u>\$721,416</u>	<u>(\$9,471)</u>	<u>\$1,091,965</u>

MIAMI COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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 4 "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 4, "Cash, Cash Equivalents and Investments." During 2013, 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, 2013. 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, 2013. See Note 4, "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, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013, 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, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets and Depreciation (Continued)

3. Depreciation

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

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

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

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, 2013***

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, 2013***

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

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 – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of County Commissioners. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Assigned fund balance classification balances are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Board of County Commissioners.

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 2013.

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, 2013*

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.

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 2 – 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	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Inventory of Supplies	\$0	\$325,648	\$0	\$0	\$0	\$0	\$325,648
Prepaid Items	137,103	5,528	0	28,852	0	10,305	181,788
Unclaimed Monies	518,274	0	0	0	0	0	518,274
Total Nonspendable	655,377	331,176	0	28,852	0	10,305	1,025,710
Restricted:							
Probation Services	0	0	0	0	0	229,872	229,872
Animal Control	0	0	0	0	0	186,374	186,374
Children's Services	0	0	0	0	0	2,659,158	2,659,158
Child Support Enforcement	0	0	0	0	0	2,750,307	2,750,307
Community Development & Assistance	0	0	0	0	0	119,796	119,796
Court Services	0	0	0	0	0	1,096,321	1,096,321
Delinquent Real Estate Tax & Assessment	0	0	0	0	0	375,898	375,898
Developmental Disabilities	0	0	0	8,304,923	0	0	8,304,923
Emergency Services	0	0	0	0	0	4,142,583	4,142,583
Job and Family Services	0	0	1,173,502	0	0	0	1,173,502
Law Library	0	0	0	0	0	82,197	82,197
Litter Control and Recycling	0	0	0	0	0	48,795	48,795
Property Reappraisal	0	0	0	0	0	425,816	425,816
Public Safety	0	0	0	0	0	476,901	476,901
Roads	0	5,285,988	0	0	0	0	5,285,988
Transit Services	0	0	0	0	0	1,112,284	1,112,284
Food Services - Jail	0	0	0	0	0	199,507	199,507
Victim Assistance	0	0	0	0	0	34,719	34,719
Youth Services	0	0	0	0	0	3,259,331	3,259,331
Debt Retirement	0	0	0	0	0	113,927	113,927
Capital Acquisition and Improvement	0	0	0	0	494,491	2,055,951	2,550,442
Total Restricted	0	5,285,988	1,173,502	8,304,923	494,491	19,369,737	34,628,641
Committed:							
Municipal Court Restitution	0	0	0	0	0	53	53
Landfill Cleanup/Maintenance	0	0	0	0	0	391,656	391,656
Youth Services	0	0	0	0	0	134,120	134,120
Total Committed	0	0	0	0	0	525,829	525,829
Assigned:							
Excess Appropriations FY 2014	5,220,127	0	0	0	0	0	5,220,127
Total Assigned	5,220,127	0	0	0	0	0	5,220,127
Unassigned (Deficits):							
	11,283,760	0	0	0	0	(113,764)	11,169,996
Total Fund Balances	\$17,159,264	\$5,617,164	\$1,173,502	\$8,333,775	\$494,491	\$19,792,107	\$52,570,303

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 3 – 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	\$10,874,691
Delinquent Tax Revenues	491,610
Loan Revenue	2,145,950
	<hr/>
	\$13,512,251

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	(\$12,125,950)
Superfund Site Liability	(6,759,940)
Accrued Interest on Long-Term Debt	(39,038)
Compensated Absences Payable	(3,087,106)
	<hr/>
	(\$22,012,034)

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MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 3 – 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 depreciation exceeded capital outlay in the current period:

Capital Outlay	\$2,510,354
Depreciation Expense	(2,878,754)
	<u>(\$368,400)</u>

Governmental revenues not reported in the funds:

Increase in Shared Revenue	\$2,616,988
Decrease in Delinquent Tax Revenue	(81,297)
Decrease in Interest Revenue	(11,435)
Increase in Loan Revenue	272,657
	<u>\$2,796,913</u>

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

General Obligation Bond Principal Payments	\$583,700
Superfund Site Liability Payment	501,490
Issuance of General Obligation Bonds	(4,620,000)
	<u>(\$3,534,810)</u>

Expenses not requiring the use of current financial resources:

Increase in Compensated Absences Payable	(\$148,315)
Increase in supplies inventory	82,456
	<u>(\$65,859)</u>

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and Cash Equivalents." 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, 2013***

NOTE 4 - 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 \$42,050,612 and the bank balance was \$42,058,902. Federal depository insurance covered \$1,147,526 of the bank balance and \$40,911,376 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	\$40,911,376
Total Balance	<u><u>\$40,911,376</u></u>

At year end, the carrying amount of Riverside Training Industries' (component unit) deposits was \$313,388 and the bank balance was \$313,388. Federal depository insurance covered all of the bank balance.

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 4 - 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	\$6,977,801	AAAm ¹	\$6,977,801	\$0	\$0
FHLB	978,710	AA+ ; Aaa ^{1,2}	0	0	978,710
FHLMC	4,343,325	AA+ ; Aaa ^{1,2}	0	1,751,705	2,591,620
FNMA	13,325,622	AA+ ; Aaa ^{1,2}	0	7,019,730	6,305,892
FFCB	8,636,933	AA+ ; Aaa ^{1,2}	0	8,636,933	0
Municipal Bonds	153,811	Aa2 ²	0	153,811	0
Total Investments	\$34,416,202		\$6,977,801	\$17,562,179	\$9,876,222

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 20.3% of its portfolio in Star Ohio, 79.25% in US Agency Securities (FNMA, FHLB, FFCB and FHLMC) and .45% in Municipal Bonds.

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	\$1,346,620	A- AA ¹	\$611,318	\$695,305	\$39,997
Total Investments	\$1,346,620		\$611,318	\$695,305	\$39,997

¹ Moody's Investor Service

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 4 - 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	\$33,468,514	\$42,998,300
Certificates of Deposit (with maturities of more than 3 months)	15,559,899	(15,559,899)
Investments:		
STAR Ohio	(6,977,801)	6,977,801
Per GASB Statement No. 3	<u>\$42,050,612</u>	<u>\$34,416,202</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	\$313,388	\$1,346,620
Per GASB Statement No. 3	<u>\$313,388</u>	<u>\$1,346,620</u>

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 5 - 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 2013. 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, 2013. 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 2013 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, 2013, was \$8.81 per \$1,000 of assessed value. The assessed value upon which the 2013 tax receivable was based was \$2,113,675,850. This amount constitutes \$2,046,763,940 in real property assessed value, \$66,911,910 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, 2013***

NOTE 6- RECEIVABLES

Receivables at December 31, 2013, consisted of taxes, accounts receivable, intergovernmental receivables, interest, loans and interfund receivables. All receivables are considered collectible in full.

NOTE 7- 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, 2013 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	\$280,468	\$0	\$112,834	\$0
Other Governmental Funds	0	130,468	0	112,834
Total Governmental Funds	<u>280,468</u>	<u>130,468</u>	<u>112,834</u>	<u>112,834</u>
Proprietary Funds:				
Water	0	150,000	0	0
Total Proprietary Funds	<u>0</u>	<u>150,000</u>	<u>0</u>	<u>0</u>
Total Interfund Loans	<u>\$280,468</u>	<u>\$280,468</u>	<u>\$112,834</u>	<u>\$112,834</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. 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, 2013***

NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 2013, represent due from/to other funds:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Governmental Funds:		
General Fund	\$163,375	\$64,622
Motor Vehicle and Gasoline Tax Fund	49,239	0
Job and Family Services Fund	85,395	94,685
Board of Developmental Disabilities Fund	0	8,285
Permanent Improvement Fund	77,680	0
Other Governmental Funds	<u>114,087</u>	<u>325,875</u>
Total Governmental Funds	489,776	493,467
Enterprise Funds:		
Water Fund	4,660	1,581
Sewer Fund	4,660	0
Transfer Station Fund	<u>0</u>	<u>4,048</u>
Total Enterprise Funds	<u>9,320</u>	<u>5,629</u>
Total Interfund Receivables and Payables	<u><u>\$499,096</u></u>	<u><u>\$499,096</u></u>

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 8 - TRANSFERS

The following balances at December 31, 2013 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$0	\$416,405
Permanent Improvement Fund	21,756	0
Other Governmental Funds	<u>907,551</u>	<u>512,902</u>
Total All Transfers	<u><u>\$929,307</u></u>	<u><u>\$929,307</u></u>

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, 2013**

NOTE 9 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2013:

Historical Cost:

Class	December 31, 2012	Additions	Deletions	December 31, 2013
<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	48,853,411	634,108	0	49,487,519
Improvements Other Than Buildings	353,311	0	0	353,311
Machinery and Equipment	21,082,715	1,187,112	(589,620)	21,680,207
Infrastructure	84,071,457	689,134	(70,464)	84,690,127
Total Depreciable Capital Assets	154,360,894	2,510,354	(660,084)	156,211,164
Total Cost	\$159,878,629	\$2,510,354	(\$660,084)	\$161,728,899

Accumulated Depreciation:

Class	December 31, 2012	Additions	Deletions	December 31, 2013
Buildings	(\$10,375,923)	(\$829,274)	\$0	(\$11,205,197)
Improvements Other Than Buildings	(201,825)	(11,438)	0	(213,263)
Machinery and Equipment	(17,469,011)	(1,010,755)	548,599	(17,931,167)
Infrastructure	(31,438,955)	(1,027,287)	36,048	(32,430,194)
Total Depreciation	(\$59,485,714)	(\$2,878,754) *	\$584,647	(\$61,779,821)
<i>Net Value:</i>	\$100,392,915			\$99,949,078

* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$437,803
Health	151,099
Human Services	55,127
Public Works	1,389,067
General Government	845,658
Total Depreciation Expense	\$2,878,754

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 9 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2013:

<i>Historical Cost:</i>				
Class	December 31, 2012	Additions	Deletions	December 31, 2013
<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	39,954,246	2,044,612	0	41,998,858
Machinery and Equipment	1,581,285	0	(244,889)	1,336,396
Total Depreciable Capital Assets	45,371,566	2,044,612	(244,889)	47,171,289
Total Cost	\$45,461,566	\$2,044,612	(\$244,889)	\$47,261,289
<i>Accumulated Depreciation:</i>				
Class	December 31, 2012	Additions	Deletions	December 31, 2013
Buildings	(\$738,997)	(\$69,032)	\$0	(\$808,029)
Improvements Other Than Buildings	(7,708,551)	(819,199)	0	(8,527,750)
Machinery and Equipment	(833,751)	(108,561)	153,019	(789,293)
Total Depreciation	(\$9,281,299)	(\$996,792)	\$153,019	(\$10,125,072)
<i>Net Value:</i>	\$36,180,267			\$37,136,217

NOTE 10 – DEFINED BENEFIT PENSION PLANS

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

A. 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, 2013***

NOTE 10 – 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 and West Central Juvenile Facility 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 2013, 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 12.6%. For plan members, other than those engaged in law enforcement, the County was required to contribute 14% of covered salary for 2013. The County contribution for law enforcement employees for 2013 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 13.0% of annual covered salary for 2013. The portion used to fund pension obligations for those engaged in law enforcement was 17.1% of annual covered salary for 2013. The portion used to fund pension obligations for members in the Combined Plan was 13% of annual covered salary for 2013.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 10 – 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, 2013, 2012, and 2011 were \$3,643,155, \$2,728,958 and \$2,740,221, respectively, for employees of the County and \$493,984, \$382,731 and \$377,535, 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 and the West Central Juvenile Facility 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, 2013***

NOTE 10 – 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, 2013, 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 2012, 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, 2013, 2012, and 2011 were \$42,026, \$47,157, and \$51,821 respectively; which were equal to the required contributions for each year.

NOTE 11 - POSTEMPLOYMENT BENEFITS

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

Plan Description – 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, 2013***

NOTE 11 - 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 2013, 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 2013, for members in the Traditional Plan, the employer contribution allocated to the health care plan was 1.0% of covered payroll. For members in the Combined Plan, the employer contribution allocated to the health care plan was 1.0% of covered payroll. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2.0% for both plans, as recommended by the OPERS Actuary. 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, 2013***

NOTE 11 - 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, 2013, 2012, and 2011 were \$280,243, \$1,091,583 and \$1,096,089, respectively, for employees of the County and \$25,999, \$108,576 and \$107,102, 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 and the West Central Juvenile Facility 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 Revised Code Chapter 3307 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 2013, 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, 2013, 2012, and 2011 were \$3,233, \$3,627 and \$3,986, 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, 2013***

NOTE 12 - 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, 2013, the County's accumulated, unpaid compensated absences amounted to \$3,237,490. Of this amount, \$3,099,412 is recorded as Governmental Activities on the Entity Wide Statement of Net position (\$1,900,203 is reported as due within one year), \$138,078 is recorded as Business-type activities (\$74,013 is reported as due within one year).

NOTE 13 - 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, 2013	Additions	(Reductions)	Balance December 31, 2013
Governmental Funds Notes Payable					
1.00% Super Cleanup Fund	12/1/2013	\$319,400	\$0	(\$319,400)	\$0
1.00% Capital Improvement Fund	12/1/2013	6,799,000	0	(6,799,000)	0
1.00% Capital Improvement Fund	12/1/2014	0	3,200,000	0	3,200,000
Total Governmental Funds Notes Payable		<u>\$7,118,400</u>	<u>\$3,200,000</u>	<u>(\$7,118,400)</u>	<u>\$3,200,000</u>
Enterprise Funds Notes Payable:					
1.00% Sewer System	12/1/2013	\$205,600	\$0	(\$205,600)	\$0
Total Enterprise Notes Payable		<u>\$205,600</u>	<u>\$0</u>	<u>(\$205,600)</u>	<u>\$0</u>

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 14 - LONG-TERM LIABILITIES

Long-term debt and other long-term obligations of the County at December 31, 2013 were as follows:

	Interest Rate	Maturity Date	Balance January 1, 2013	Additions	Retired	Balance December 31, 2013	Amounts Due Within One Year	
Governmental Activities:								
General Obligation Bonds:								
2010	911 Communications Center Bonds	2.35 - 5.75%	2025	\$4,475,000	\$0	(\$260,000)	\$4,215,000	\$265,000
2011	Hobart Building Bonds	2.00 - 5.00%	2030	2,194,920	0	(196,560)	1,998,360	199,080
2011	Juvenile Detention Center Bonds	2.00 - 5.00%	2030	609,700	0	(54,600)	555,100	55,300
2011	Utility Administration Building Bonds	2.00 - 5.00%	2030	500,825	0	(44,850)	455,975	45,425
2011	Human Service Building Bonds	2.00 - 5.00%	2030	309,205	0	(27,690)	281,515	28,045
2013	Various Purpose Bonds	1.00 - 4.00%	2033	0	4,620,000	0	4,620,000	0
Total General Obligation Bonds				<u>8,089,650</u>	<u>4,620,000</u>	<u>(583,700)</u>	<u>12,125,950</u>	<u>592,850</u>
	Superfund Site Liability			7,261,430	0	(501,490)	6,759,940	501,490
	Compensated Absences			2,977,335	3,099,412	(2,977,335)	3,099,412	1,900,203
Total Governmental Activities Long-term Liabilities				<u>\$18,328,415</u>	<u>\$7,719,412</u>	<u>(\$4,062,525)</u>	<u>\$21,985,302</u>	<u>\$2,994,543</u>
Business-Type Activities:								
General Obligation Bonds:								
2005	Cedar Ridge Sewer Bonds	3.00 - 4.38%	2025	\$143,000	\$0	(\$9,000)	\$134,000	\$9,000
2005	Merrimont Sewer Bonds	3.00 - 4.38%	2025	867,000	0	(52,000)	815,000	61,000
2007	Conwood Sewer	3.875 - 4.4%	2027	167,515	0	(7,515)	160,000	8,000
2008	County Road 25-A Sewer	3.00 - 4.85%	2028	1,931,999	0	(87,999)	1,844,000	95,000
2011	Shenandoah Sewer Bonds	2.00 - 5.00%	2030	16,041	0	(3,040)	13,001	3,105
2011	Evanston Sewer Bonds	2.00 - 5.00%	2030	171,833	0	(32,565)	139,268	33,258
2011	Deercliff Sewer Bonds	2.00 - 5.00%	2030	159,344	0	(30,198)	129,146	30,841
2011	Camp Troy Sewer Bonds	2.00 - 5.00%	2030	491,619	0	(93,170)	398,449	95,152
2011	County Road 25 Bonds-Sewer	2.00 - 5.00%	2030	34,840	0	(3,120)	31,720	3,160
2011	Monin Sewer Bonds	2.00 - 5.00%	2030	161,135	0	(14,430)	146,705	14,615
2011	Kessler Sewer Bonds	2.00 - 5.00%	2030	21,775	0	(1,950)	19,825	1,975
2011	Lytle Road Sewer Bonds	2.00 - 5.00%	2030	58,231	0	(2,554)	55,677	2,554
2011	Camp Troy Sewer Bonds (2)	2.00 - 5.00%	2030	75,377	0	(3,306)	72,071	3,306
Total Sewer Bonds				<u>4,299,709</u>	<u>0</u>	<u>(340,847)</u>	<u>3,958,862</u>	<u>360,966</u>
2008	Transfer Station	3.00 - 4.85%	2028	1,038,000	0	(47,000)	991,000	49,000
2011	Transfer Station Improvement Bonds	2.00 - 5.00%	2030	163,354	0	(30,958)	132,396	31,617
Total Transfer Station Bonds				<u>1,201,354</u>	<u>0</u>	<u>(77,958)</u>	<u>1,123,396</u>	<u>80,617</u>
2005	Cedar Ridge Water Bonds	3.00 - 4.38%	2025	205,000	0	(11,000)	194,000	12,000
2005	Merrimont Water Bonds	3.00 - 4.38%	2025	300,000	0	(18,000)	282,000	18,000
2007	Conwood Water	3.875 - 4.4%	2027	196,821	0	(11,821)	185,000	11,000
2007	Rosewood/Stonewood Water	3.875 - 4.4%	2027	165,461	0	(7,461)	158,000	8,000
2007	Wonder Way Waterline	3.875 - 4.4%	2027	65,204	0	(3,204)	62,000	3,000
2008	UVMC Water Tower	3.00 - 4.85%	2028	120,000	0	(5,000)	115,000	6,000
2011	Camp Troy Water Bonds	2.00 - 5.00%	2030	237,809	0	(45,069)	192,740	46,028
2011	Water Line Improvement Bonds	2.00 - 5.00%	2030	522,600	0	(46,800)	475,800	47,400
2011	Lytle Road Water Bonds	2.00 - 5.00%	2030	160,968	0	(7,060)	153,908	7,060
2011	South Co. Rd. 25-A Water Bonds	2.00 - 5.00%	2030	275,424	0	(12,080)	263,344	12,080
Total Water Bonds				<u>2,249,287</u>	<u>0</u>	<u>(167,495)</u>	<u>2,081,792</u>	<u>170,568</u>
Total General Obligation Bonds				<u>7,750,350</u>	<u>0</u>	<u>(586,300)</u>	<u>7,164,050</u>	<u>612,151</u>

(Continued)

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 14 - LONG-TERM LIABILITIES (Continued)

	Interest	Maturity	Balance			Balance	Amounts
	Rate	Date	January 1, 2013	Additions	Retired	December 31, 2013	Due Within One Year
Ohio Public Works Commission Loans:							
1995 Shenandoah Sewer Replacement	0.00%	2015	39,200	0	(19,600)	19,600	19,600
2006 Merrimont Area Water Replacement	0.00%	2026	130,000	0	(10,000)	120,000	10,000
2006 Merrimont Area Sewer Replacement	0.00%	2026	130,000	0	(10,000)	120,000	10,000
2002 Brandt Water Line	0.00%	2022	225,000	0	(25,000)	200,000	25,000
2008 Casstown Sanitary Sewer	0.00%	2028	180,000	0	(11,250)	168,750	11,250
2011 Camp Troy Sewer Extension	0.00%	2033	100,000	0	(5,000)	95,000	5,000
2011 Camp Troy Water Extension	0.00%	2033	50,000	0	(2,500)	47,500	2,500
Total Ohio Public Works Commission Loans			854,200	0	(83,350)	770,850	83,350
Ohio Water Development Authority Loans:							
2009 Casstown Sewers	0.00%	2029	997,790	0	(60,472)	937,318	60,472
2010 Hoke Plat Sewer Design	0.00%	2020	85,400	0	0	85,400	0
2010 Ludlow Falls	0.00%	2020	400	0	(400)	0	0
2010 Preliminary Engineering Reports	0.00%	2020	78,149	0	0	78,149	0
2010 Fletcher Sanitary Sewers	0.00%	2031	1,307,150	0	(70,657)	1,236,493	70,657
2010 Hilltop Combined Sewer Separation	0.00%	2031	57,272	0	(3,182)	54,090	3,182
2010 N. County Rd. 25A Sanitary Sewers	0.00%	2031	175,269	0	(9,737)	165,532	9,737
2010 Brandt Phase III Sewers	0.00%	2032	150,556	42,122	(9,634)	183,044	0
2011 Distribution System Design-Water	4.77%	2017	10,511	442	(2,520)	8,433	0
2011 Sewer Design	4.77%	2017	10,508	442	(2,520)	8,430	0
2011 Boone Hill Waterline Design	2.00%	2017	45,797	0	(8,264)	37,533	0
2011 Brandt Sanitary Sewers Phase II	0.00%	2033	486,600	368,175	(42,739)	812,036	0
2011 Camp Troy Sewer Extension	0.00%	2032	349,714	0	(17,934)	331,780	17,934
2012 Camp Troy Waterline	2.00%	2032	229,523	0	(9,730)	219,793	9,730
2013 Phoneton Sanitary Sewers	0.00%	2033	0	1,567,537	0	1,567,537	0
2013 Boone Hill Sanitary Sewers	0.00%	2033	0	349,060	(23,356)	325,704	0
Total Ohio Water Development Authority Loans			3,984,639	2,327,778	(261,145)	6,051,272	171,712
Landfill Postclosure Care Liability			28,465	398	0	28,863	0
Compensated Absences Payable			135,657	138,078	(135,657)	138,078	74,013
Total Business-Type Activities Long-term Liabilities			\$12,753,311	\$2,466,254	(\$1,066,452)	\$14,153,113	\$941,226

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 14 - 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, 2013 follows:

Years	General Obligation Bonds			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2014	\$592,850	\$468,454	\$612,151	\$280,805
2015	617,000	452,227	623,000	263,749
2016	825,300	436,550	629,700	246,102
2017	847,750	413,354	662,249	225,822
2018	916,900	387,519	418,100	203,447
2019-2023	4,606,150	1,362,861	2,263,850	738,643
2024-2028	2,150,000	533,263	1,870,000	263,210
2029-2032	1,570,000	193,400	85,000	5,850
Totals	<u>\$12,125,950</u>	<u>\$4,247,628</u>	<u>\$7,164,050</u>	<u>\$2,227,628</u>

Years	OPWC Loans		OWDA Loans	
	Principal	Interest	Principal	Interest
2014	\$83,350	\$0	\$171,712	\$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	63,750	0	172,730	3,524
2019-2023	268,750	0	866,981	14,292
2024-2028	133,750	0	872,951	8,320
2029-2032	30,000	0	343,695	1,940
Totals	<u>\$770,850</u>	<u>\$0</u>	<u>\$2,945,006</u>	<u>\$44,248</u>

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 \$930,000 at December 31, 2013 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, 2013***

NOTE 14 - 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 \$1,030,000 at December 31, 2013 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 \$3,870,000 at December 31, 2013 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, 2013, 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 \$34,725,000 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, 2013 was \$193,337.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 15 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

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

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, 2013***

NOTE 15 - 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 \$6,759,940. 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 \$250,645 in revenues in 2013 leaving the fund balance in the Super Cleanup Fund at \$391,656. 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 16 - RELATED PARTY TRANSACTIONS

During 2013, 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 \$1,039,333 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 \$728,440.

NOTE 17 - CONTINGENCIES

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

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 2014, 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.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 18 - RISK MANAGEMENT

A. Insurance

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

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

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

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.

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 18 - RISK MANAGEMENT

B. Self Insurance (Continued)

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 \$6,267,486. The claims liability of \$368,583 reported in the Hospitalization Fund at December 31, 2013 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 2012 and 2013 were as follows:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2012	\$685,351	\$3,811,436	(\$4,269,267)	\$227,520
2013	227,520	3,367,485	(3,226,422)	368,583

NOTE 19 – FUND DEFICITS

The fund deficits at December 31, 2013 of \$930 in the Community Based Corrections Act Grant Fund (special revenue) and of \$112,834 in the Ditch Construction Fund (capital projects fund) 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 20 – CONSTRUCTION COMMITMENTS

As of December 31, 2013, the County had the following construction commitments outstanding:

Fund/Project	Remaining Construction Commitment	Expected Completion
Courthouse & Safety Building HVAC	\$185,500	2016
Various Water/Sewer Projects	44,676	2015

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 21 - 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 2013, the County contributed \$1,934,481 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.

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 2013, the County spent \$2,884,173 of the balance on deposit with West Con while receiving \$2,899,648. The balance at December 31, 2013 was \$418,071. Financial information can be obtained from Renee Place, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

*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.

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, 2013**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 8,676,537	\$ 113,927	\$ 2,055,951	\$ 10,846,415
Investments	8,281,423	0	0	8,281,423
Receivables:				
Taxes	656,594	0	0	656,594
Accounts	89,333	0	0	89,333
Intergovernmental	3,416,897	0	0	3,416,897
Loans	2,145,950	0	0	2,145,950
Due from Other Funds	114,087	0	0	114,087
Prepaid Items	10,305	0	0	10,305
Total Assets	<u>\$ 23,391,126</u>	<u>\$ 113,927</u>	<u>\$ 2,055,951</u>	<u>\$ 25,561,004</u>
Liabilities:				
Accounts Payable	\$ 385,596	\$ 0	\$ 0	\$ 385,596
Accrued Wages and Benefits Payable	316,188	0	0	316,188
Intergovernmental Payable	76,453	0	0	76,453
Due to Other Funds	325,875	0	0	325,875
Interfund Loans Payable	130,468	0	0	130,468
Advances from Other Funds	0	0	112,834	112,834
Total Liabilities	<u>1,234,580</u>	<u>0</u>	<u>112,834</u>	<u>1,347,414</u>
Deferred Inflows of Resources:				
Unavailable Amounts	4,310,565	0	0	4,310,565
Property Tax Levy for Next Fiscal Year	110,918	0	0	110,918
Total Deferred Inflows of Resources	<u>4,421,483</u>	<u>0</u>	<u>0</u>	<u>4,421,483</u>
Fund Balances:				
Nonspendable	10,305	0	0	10,305
Restricted	17,199,859	113,927	2,055,951	19,369,737
Committed	525,829	0	0	525,829
Unassigned	(930)	0	(112,834)	(113,764)
Total Fund Balances	<u>17,735,063</u>	<u>113,927</u>	<u>1,943,117</u>	<u>19,792,107</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 23,391,126</u>	<u>\$ 113,927</u>	<u>\$ 2,055,951</u>	<u>\$ 25,561,004</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2013***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 3,496,645	\$ 0	\$ 0	\$ 3,496,645
Intergovernmental Revenues	9,988,528	0	0	9,988,528
Charges for Services	7,164,654	0	0	7,164,654
Licenses and Permits	16	0	0	16
Fines and Forfeitures	278,479	0	0	278,479
All Other Revenues	329,533	88,154	13,439	431,126
Total Revenue	21,257,855	88,154	13,439	21,359,448
Expenditures:				
Current:				
Public Safety	6,996,026	0	0	6,996,026
Health	341,205	0	0	341,205
Human Services	5,885,630	0	0	5,885,630
Conservation and Recreation	133,307	0	0	133,307
Public Works	2,430,863	0	0	2,430,863
General Government	2,719,224	0	0	2,719,224
Capital Outlay	0	0	69,071	69,071
Debt Service:				
Principal Retirement	0	583,700	0	583,700
Interest and Fiscal Charges	2,896	326,920	4,721	334,537
Total Expenditures	18,509,151	910,620	73,792	19,493,563
Excess (Deficiency) of Revenues Over Expenditures	2,748,704	(822,466)	(60,353)	1,865,885
Other Financing Sources (Uses):				
Transfers In	30,605	876,946	0	907,551
Transfers Out	(512,902)	0	0	(512,902)
Total Other Financing Sources (Uses)	(482,297)	876,946	0	394,649
Net Change in Fund Balance	2,266,407	54,480	(60,353)	2,260,534
Fund Balances at Beginning of Year	15,468,656	59,447	2,003,470	17,531,573
Fund Balances End of Year	\$ 17,735,063	\$ 113,927	\$ 1,943,117	\$ 19,792,107

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013***

	Child Support Enforcement Agency	Dog and Kennel	Shelter/Domestic Violence	Youth Services Subsidy
Assets:				
Cash and Cash Equivalents	\$ 900,962	\$ 190,764	\$ 43,744	\$ 379,282
Investments	1,975,742	0	0	831,734
Receivables:				
Taxes	0	0	0	0
Accounts	32,895	0	1,184	0
Intergovernmental	0	5,006	105,563	253,421
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 2,909,599</u>	<u>\$ 195,770</u>	<u>\$ 150,491</u>	<u>\$ 1,464,437</u>
Liabilities:				
Accounts Payable	0	0	12,706	6,198
Accrued Wages and Benefits Payable	27,574	7,395	4,730	22,920
Intergovernmental Payable	0	2,001	0	0
Due to Other Funds	131,718	0	0	0
Interfund Loans Payable	0	0	0	0
Total Liabilities	<u>159,292</u>	<u>9,396</u>	<u>17,436</u>	<u>29,118</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	98,336	101,867
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>98,336</u>	<u>101,867</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	2,750,307	186,374	34,719	1,333,452
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>2,750,307</u>	<u>186,374</u>	<u>34,719</u>	<u>1,333,452</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,909,599</u>	<u>\$ 195,770</u>	<u>\$ 150,491</u>	<u>\$ 1,464,437</u>

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013***

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy
\$ 1,188,363	\$ 70,243	\$ 379,948	\$ 514,250	\$ 10,331	\$ 79,476
2,605,990	0	0	0	0	0
501,299	0	0	0	0	115,191
0	1,260	0	0	0	0
8,400	34,538	0	0	44,875	7,951
0	0	0	0	0	0
0	0	0	0	0	0
0	822	0	0	0	0
<u>\$ 4,304,052</u>	<u>\$ 106,863</u>	<u>\$ 379,948</u>	<u>\$ 514,250</u>	<u>\$ 55,206</u>	<u>\$ 202,618</u>
54,009	0	0	69,327	0	0
51,706	11,953	4,050	19,107	2,978	0
0	0	0	0	0	65,588
101,979	0	0	0	0	0
0	0	0	0	9,026	0
<u>207,694</u>	<u>11,953</u>	<u>4,050</u>	<u>88,434</u>	<u>12,004</u>	<u>65,588</u>
0	0	0	0	22,437	12,224
0	0	0	0	0	110,918
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,437</u>	<u>123,142</u>
0	822	0	0	0	0
4,096,358	94,088	375,898	425,816	20,765	13,888
0	0	0	0	0	0
0	0	0	0	0	0
<u>4,096,358</u>	<u>94,910</u>	<u>375,898</u>	<u>425,816</u>	<u>20,765</u>	<u>13,888</u>
<u>\$ 4,304,052</u>	<u>\$ 106,863</u>	<u>\$ 379,948</u>	<u>\$ 514,250</u>	<u>\$ 55,206</u>	<u>\$ 202,618</u>

(Continued)

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013***

	<u>Community Based Corrections Act Grant</u>	<u>Super Cleanup</u>	<u>Emergency Management Agency</u>	<u>Enforcement and Education</u>
Assets:				
Cash and Cash Equivalents	\$ 411	\$ 356,102	\$ 38,687	\$ 193,058
Investments	0	0	0	0
Receivables:				
Taxes	0	40,104	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	92,532	17,123
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 411</u>	<u>\$ 396,206</u>	<u>\$ 131,219</u>	<u>\$ 210,181</u>
Liabilities:				
Accounts Payable	0	4,550	0	18,700
Accrued Wages and Benefits Payable	1,341	0	3,114	0
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Interfund Loans Payable	0	0	0	5,299
Total Liabilities	<u>1,341</u>	<u>4,550</u>	<u>3,114</u>	<u>23,999</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	81,880	5,060
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>81,880</u>	<u>5,060</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	0	0	46,225	181,122
Committed	0	391,656	0	0
Unassigned	(930)	0	0	0
Total Fund Balances	<u>(930)</u>	<u>391,656</u>	<u>46,225</u>	<u>181,122</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 411</u>	<u>\$ 396,206</u>	<u>\$ 131,219</u>	<u>\$ 210,181</u>

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013**

Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board
\$ 436,351	\$ 173,627	\$ 49,100	\$ 898,271	\$ 225,574	\$ 871,472
956,884	0	0	0	0	1,911,073
0	0	0	0	0	0
0	5,397	0	0	0	16,426
1,000,200	199,311	0	178,334	34,401	1,371,935
0	0	0	0	2,145,950	0
26,579	0	0	12,474	0	75,034
6,787	0	0	0	0	2,696
<u>\$ 2,426,801</u>	<u>\$ 378,335</u>	<u>\$ 49,100</u>	<u>\$ 1,089,079</u>	<u>\$ 2,405,925</u>	<u>\$ 4,248,636</u>
21,759	4,178	0	55,946	2,375	124,520
86,121	9,061	305	0	0	48,532
3,935	0	0	0	0	0
7,953	0	0	11,291	36,692	0
0	1,143	0	0	115,000	0
<u>119,768</u>	<u>14,382</u>	<u>305</u>	<u>67,237</u>	<u>154,067</u>	<u>173,052</u>
402,338	134,081	0	0	2,145,950	1,279,702
0	0	0	0	0	0
<u>402,338</u>	<u>134,081</u>	<u>0</u>	<u>0</u>	<u>2,145,950</u>	<u>1,279,702</u>
6,787	0	0	0	0	2,696
1,897,816	229,872	48,795	1,021,842	105,908	2,659,158
92	0	0	0	0	134,028
0	0	0	0	0	0
<u>1,904,695</u>	<u>229,872</u>	<u>48,795</u>	<u>1,021,842</u>	<u>105,908</u>	<u>2,795,882</u>
<u>\$ 2,426,801</u>	<u>\$ 378,335</u>	<u>\$ 49,100</u>	<u>\$ 1,089,079</u>	<u>\$ 2,405,925</u>	<u>\$ 4,248,636</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013**

	<u>Legal Research</u>	<u>One-Stop Shop</u>	<u>Law Enforcement</u>	<u>Court Computerization</u>
Assets:				
Cash and Cash Equivalents	\$ 80,362	\$ 97,422	\$ 205,143	\$ 522,928
Investments	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	5,099	0	0	12,243
Intergovernmental	0	0	50,255	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 85,461</u>	<u>\$ 97,422</u>	<u>\$ 255,398</u>	<u>\$ 535,171</u>
Liabilities:				
Accounts Payable	2,241	0	0	0
Accrued Wages and Benefits Payable	1,023	6,980	0	139
Intergovernmental Payable	0	0	3,729	0
Due to Other Funds	0	0	23,565	12,677
Interfund Loans Payable	0	0	0	0
Total Liabilities	<u>3,264</u>	<u>6,980</u>	<u>27,294</u>	<u>12,816</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	26,690	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>26,690</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	82,197	90,442	201,414	522,355
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>82,197</u>	<u>90,442</u>	<u>201,414</u>	<u>522,355</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 85,461</u>	<u>\$ 97,422</u>	<u>\$ 255,398</u>	<u>\$ 535,171</u>

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013***

Dispute Resolution	Court Security Grant	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution
\$ 75,292	\$ 89,037	\$ 193,640	\$ 378,884	\$ 1,567	\$ 53
0	0	0	0	0	0
0	0	0	0	0	0
4,488	2,084	0	8,257	0	0
0	0	13,052	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 79,780</u>	<u>\$ 91,121</u>	<u>\$ 206,692</u>	<u>\$ 387,141</u>	<u>\$ 1,567</u>	<u>\$ 53</u>
0	0	6,634	0	0	0
3,008	0	551	3,600	0	0
0	0	0	1,200	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,008</u>	<u>0</u>	<u>7,185</u>	<u>4,800</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
76,772	91,121	199,507	382,341	1,567	0
0	0	0	0	0	53
0	0	0	0	0	0
<u>76,772</u>	<u>91,121</u>	<u>199,507</u>	<u>382,341</u>	<u>1,567</u>	<u>53</u>
<u>\$ 79,780</u>	<u>\$ 91,121</u>	<u>\$ 206,692</u>	<u>\$ 387,141</u>	<u>\$ 1,567</u>	<u>\$ 53</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013**

	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
Assets:			
Cash and Cash Equivalents	\$ 28,949	\$ 3,244	\$ 8,676,537
Investments	0	0	8,281,423
Receivables:			
Taxes	0	0	656,594
Accounts	0	0	89,333
Intergovernmental	0	0	3,416,897
Loans	0	0	2,145,950
Due from Other Funds	0	0	114,087
Prepaid Items	0	0	10,305
Total Assets	<u>\$ 28,949</u>	<u>\$ 3,244</u>	<u>\$ 23,391,126</u>
Liabilities:			
Accounts Payable	2,453	0	385,596
Accrued Wages and Benefits Payable	0	0	316,188
Intergovernmental Payable	0	0	76,453
Due to Other Funds	0	0	325,875
Interfund Loans Payable	0	0	130,468
Total Liabilities	<u>2,453</u>	<u>0</u>	<u>1,234,580</u>
Deferred Inflows of Resources:			
Unavailable Amounts	0	0	4,310,565
Property Tax Levy for Next Fiscal Year	0	0	110,918
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>4,421,483</u>
Fund Balances:			
Nonspendable	0	0	10,305
Restricted	26,496	3,244	17,199,859
Committed	0	0	525,829
Unassigned	0	0	(930)
Total Fund Balances	<u>26,496</u>	<u>3,244</u>	<u>17,735,063</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 28,949</u>	<u>\$ 3,244</u>	<u>\$ 23,391,126</u>



MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Child Support Enforcement Agency	Dog and Kennel	Shelter/Domestic Violence	Youth Services Subsidy
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,287,078	0	163,738	800,985
Charges for Services	400,726	351,267	291	766,659
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	21,247	0	9,260
All Other Revenue	156,590	9,815	500	6,512
Total Revenue	<u>1,844,394</u>	<u>382,329</u>	<u>164,529</u>	<u>1,583,416</u>
Expenditures:				
Current:				
Public Safety	0	0	0	520,786
Health	0	341,205	0	0
Human Services	1,586,505	0	191,742	643,558
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>1,586,505</u>	<u>341,205</u>	<u>191,742</u>	<u>1,164,344</u>
Excess (Deficiency) of Revenues Over Expenditures	257,889	41,124	(27,213)	419,072
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
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	257,889	41,124	(27,213)	419,072
Fund Balances at Beginning of Year	<u>2,492,418</u>	<u>145,250</u>	<u>61,932</u>	<u>914,380</u>
Fund Balances End of Year	<u>\$ 2,750,307</u>	<u>\$ 186,374</u>	<u>\$ 34,719</u>	<u>\$ 1,333,452</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy
\$ 3,133,038	\$ 0	\$ 0	\$ 0	\$ 0	\$ 112,962
0	358,379	0	0	88,619	16,406
283,744	67,578	124,000	1,004,645	0	0
0	0	0	16	0	0
0	0	0	0	0	0
6,122	88	750	0	0	0
<u>3,422,904</u>	<u>426,045</u>	<u>124,750</u>	<u>1,004,661</u>	<u>88,619</u>	<u>129,368</u>
2,284,482	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	133,307
0	0	0	0	0	0
0	436,681	140,475	1,011,028	92,244	0
0	0	0	0	0	0
<u>2,284,482</u>	<u>436,681</u>	<u>140,475</u>	<u>1,011,028</u>	<u>92,244</u>	<u>133,307</u>
1,138,422	(10,636)	(15,725)	(6,367)	(3,625)	(3,939)
0	0	0	0	0	0
(427,902)	0	0	0	0	0
<u>(427,902)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
710,520	(10,636)	(15,725)	(6,367)	(3,625)	(3,939)
3,385,838	105,546	391,623	432,183	24,390	17,827
<u>\$ 4,096,358</u>	<u>\$ 94,910</u>	<u>\$ 375,898</u>	<u>\$ 425,816</u>	<u>\$ 20,765</u>	<u>\$ 13,888</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, 2013***

	Community Based Corrections Act Grant	Super Cleanup	Emergency Management Agency	Enforcement and Education
Revenues:				
Taxes	\$ 0	\$ 250,645	\$ 0	\$ 0
Intergovernmental Revenues	27,000	0	229,159	26,182
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	20,394
All Other Revenue	0	0	0	0
Total Revenue	27,000	250,645	229,159	46,576
Expenditures:				
Current:				
Public Safety	0	0	288,696	5,009
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	0	86,432	0	0
General Government	35,996	0	0	26,514
Debt Service:				
Interest and Fiscal Charges	0	2,896	0	0
Total Expenditures	35,996	89,328	288,696	31,523
Excess (Deficiency) of Revenues Over Expenditures	(8,996)	161,317	(59,537)	15,053
Other Financing Sources (Uses):				
Transfers In	0	0	30,605	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	30,605	0
Net Change in Fund Balance	(8,996)	161,317	(28,932)	15,053
Fund Balances at Beginning of Year	8,066	230,339	75,157	166,069
Fund Balances End of Year	\$ (930)	\$ 391,656	\$ 46,225	\$ 181,122

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,578,104	138,202	20,000	1,023,856	1,341,249	2,587,564
2,277,943	248,709	0	253,797	0	901,396
0	0	0	0	0	0
0	20,380	0	0	0	0
478	0	0	5,000	18,434	73,638
<u>3,856,525</u>	<u>407,291</u>	<u>20,000</u>	<u>1,282,653</u>	<u>1,359,683</u>	<u>3,562,598</u>
3,636,657	0	0	5,056	0	0
0	0	0	0	0	0
0	0	0	0	0	3,444,881
0	0	0	0	0	0
0	0	0	967,134	1,377,297	0
0	278,898	14,786	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>3,636,657</u>	<u>278,898</u>	<u>14,786</u>	<u>972,190</u>	<u>1,377,297</u>	<u>3,444,881</u>
219,868	128,393	5,214	310,463	(17,614)	117,717
0	0	0	0	0	0
(85,000)	0	0	0	0	0
<u>(85,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
134,868	128,393	5,214	310,463	(17,614)	117,717
1,769,827	101,479	43,581	711,379	123,522	2,678,165
<u>\$ 1,904,695</u>	<u>\$ 229,872</u>	<u>\$ 48,795</u>	<u>\$ 1,021,842</u>	<u>\$ 105,908</u>	<u>\$ 2,795,882</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, 2013***

	Legal Research	One-Stop Shop	Law Enforcement	Court Computerization
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	61,606	0
Charges for Services	5,574	60,430	85,811	221,818
Licenses and Permits	0	0	0	0
Fines and Forfeitures	94,663	0	2,492	0
All Other Revenue	104	13,605	0	0
Total Revenue	100,341	74,035	149,909	221,818
Expenditures:				
Current:				
Public Safety	0	0	103,173	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	67,064	82,721	0	179,048
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	67,064	82,721	103,173	179,048
Excess (Deficiency) of Revenues Over Expenditures	33,277	(8,686)	46,736	42,770
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	33,277	(8,686)	46,736	42,770
Fund Balances at Beginning of Year	48,920	99,128	154,678	479,585
Fund Balances End of Year	\$ 82,197	\$ 90,442	\$ 201,414	\$ 522,355

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

Dispute Resolution	Court Security Grant	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
70,560	0	169,841	0	0	0
0	0	0	110,266	0	0
0	0	0	0	0	0
83,446	26,597	0	0	0	0
0	0	0	0	0	37,897
<u>154,006</u>	<u>26,597</u>	<u>169,841</u>	<u>110,266</u>	<u>0</u>	<u>37,897</u>
0	0	151,533	0	0	0
0	0	0	0	0	0
0	0	16,491	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
115,773	9,466	0	189,655	0	38,875
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>115,773</u>	<u>9,466</u>	<u>168,024</u>	<u>189,655</u>	<u>0</u>	<u>38,875</u>
38,233	17,131	1,817	(79,389)	0	(978)
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>
38,233	17,131	1,817	(79,389)	0	(978)
38,539	73,990	197,690	461,730	1,567	1,031
<u>\$ 76,772</u>	<u>\$ 91,121</u>	<u>\$ 199,507</u>	<u>\$ 382,341</u>	<u>\$ 1,567</u>	<u>\$ 53</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, 2013***

	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
Revenues:			
Taxes	\$ 0	\$ 0	\$ 3,496,645
Intergovernmental Revenues	0	0	9,988,528
Charges for Services	0	0	7,164,654
Licenses and Permits	0	0	16
Fines and Forfeitures	0	0	278,479
All Other Revenue	0	0	329,533
Total Revenue	<u>0</u>	<u>0</u>	<u>21,257,855</u>
Expenditures:			
Current:			
Public Safety	0	634	6,996,026
Health	0	0	341,205
Human Services	2,453	0	5,885,630
Conservation and Recreation	0	0	133,307
Public Works	0	0	2,430,863
General Government	0	0	2,719,224
Debt Service:			
Interest and Fiscal Charges	0	0	2,896
Total Expenditures	<u>2,453</u>	<u>634</u>	<u>18,509,151</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,453)	(634)	2,748,704
Other Financing Sources (Uses):			
Transfers In	0	0	30,605
Transfers Out	0	0	(512,902)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(482,297)</u>
Net Change in Fund Balance	(2,453)	(634)	2,266,407
Fund Balances at Beginning of Year	<u>28,949</u>	<u>3,878</u>	<u>15,468,656</u>
Fund Balances End of Year	<u>\$ 26,496</u>	<u>\$ 3,244</u>	<u>\$ 17,735,063</u>

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2013***

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Assets:			
Cash and Cash Equivalents	\$ 111,198	\$ 2,729	\$ 113,927
Total Assets	<u>\$ 111,198</u>	<u>\$ 2,729</u>	<u>\$ 113,927</u>
Liabilities:			
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:			
Restricted	111,198	2,729	113,927
Total Fund Balances	<u>111,198</u>	<u>2,729</u>	<u>113,927</u>
Total Liabilities and Fund Balances	<u>\$ 111,198</u>	<u>\$ 2,729</u>	<u>\$ 113,927</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2013***

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Revenues:			
All Other Revenues	\$ 88,154	\$ 0	\$ 88,154
Total Revenue	<u>88,154</u>	<u>0</u>	<u>88,154</u>
Expenditures:			
Debt Service:			
Principal Retirement	583,700	0	583,700
Interest and Fiscal Charges	326,920	0	326,920
Total Expenditures	<u>910,620</u>	<u>0</u>	<u>910,620</u>
Excess (Deficiency) of Revenues Over Expenditures	(822,466)	0	(822,466)
Other Financing Sources (Uses):			
Transfers In	876,946	0	876,946
Total Other Financing Sources (Uses)	<u>876,946</u>	<u>0</u>	<u>876,946</u>
Net Change in Fund Balance	54,480	0	54,480
Fund Balances at Beginning of Year	56,718	2,729	59,447
Fund Balances End of Year	<u>\$ 111,198</u>	<u>\$ 2,729</u>	<u>\$ 113,927</u>

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2013**

	Sewer System Improvement	Health Care Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Projects Funds
Assets:					
Cash and Cash Equivalents	\$ 5,394	\$ 1,982,059	\$ 68,498	\$ 0	\$ 2,055,951
Total Assets	\$ 5,394	\$ 1,982,059	\$ 68,498	\$ 0	\$ 2,055,951
Liabilities:					
Advances from Other Funds	\$ 0	\$ 0	\$ 0	\$ 112,834	\$ 112,834
Total Liabilities	0	0	0	112,834	112,834
Fund Balances:					
Restricted	5,394	1,982,059	68,498	0	2,055,951
Unassigned	0	0	0	(112,834)	(112,834)
Total Fund Balances	5,394	1,982,059	68,498	(112,834)	1,943,117
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 5,394	\$ 1,982,059	\$ 68,498	\$ 0	\$ 2,055,951

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013***

	Sewer System Improvement	Health Care Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Project Funds
Revenues:					
All Other Revenues	\$ 0	\$ 0	\$ 0	\$ 13,439	\$ 13,439
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,439</u>	<u>13,439</u>
Expenditures:					
Capital Outlay	0	69,071	0	0	69,071
Debt Service:					
Interest and Fiscal Charges	0	0	0	4,721	4,721
Total Expenditures	<u>0</u>	<u>69,071</u>	<u>0</u>	<u>4,721</u>	<u>73,792</u>
Net Change in Fund Balance	0	(69,071)	0	8,718	(60,353)
Fund Balances at Beginning of Year	5,394	2,051,130	68,498	(121,552)	2,003,470
Fund Balances End of Year	<u>\$ 5,394</u>	<u>\$ 1,982,059</u>	<u>\$ 68,498</u>	<u>\$ (112,834)</u>	<u>\$ 1,943,117</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2013***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 15,458,470	\$ 15,458,470	\$ 16,448,562	\$ 990,092
Intergovernmental Revenues	2,478,800	2,478,800	2,752,722	273,922
Charges for Services	2,172,099	2,172,099	2,935,141	763,042
Licenses and Permits	795,065	795,065	1,060,170	265,105
Investment Earnings	281,000	281,000	190,809	(90,191)
Fines and Forfeitures	1,012,500	1,012,500	927,682	(84,818)
All Other Revenues	318,506	318,506	471,266	152,760
Total Revenues	22,516,440	22,516,440	24,786,352	2,269,912
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services	7,379,338	7,220,668	5,976,422	1,244,246
Materials and Supplies	860,749	926,049	665,771	260,278
Contractual Services	1,378,963	1,425,960	888,933	537,027
Other Expenditures	1,000	1,000	0	1,000
Capital Outlay	568,589	584,357	493,276	91,081
Total Sheriff	10,188,639	10,158,034	8,024,402	2,133,632
Coroner:				
Personal Services	74,932	74,932	72,246	2,686
Materials and Supplies	125	325	75	250
Contractual Services	89,964	89,764	67,863	21,901
Total Coroner	165,021	165,021	140,184	24,837
Adult Probation:				
Personal Services	107,683	119,565	107,251	12,314
Travel and Transportation	500	500	0	500
Materials and Supplies	7,450	7,450	1,372	6,078
Contractual Services	42,678	42,678	8,505	34,173
Total Adult Probation	158,311	170,193	117,128	53,065
Juvenile Probation:				
Personal Services	357,137	362,163	336,124	26,039
Travel and Transportation	4,590	4,590	1,380	3,210
Materials and Supplies	12,660	13,060	8,906	4,154
Contractual Services	322,404	322,404	256,022	66,382
Total Juvenile Probation	696,791	702,217	602,432	99,785

(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, 2013***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Emergency Management:				
Personal Services	43,040	44,295	33,580	10,715
Travel and Transportation	668	668	212	456
Contractual Services	118,666	118,334	107,683	10,651
Total Emergency Management	162,374	163,297	141,475	21,822
Building Regulations:				
Personal Services	924,026	942,463	792,758	149,705
Travel and Transportation	2,250	5,220	4,669	551
Materials and Supplies	38,255	39,185	22,247	16,938
Contractual Services	152,660	152,202	120,105	32,097
Other Expenditures	2,000	1,398	1,398	0
Capital Outlay	80,000	75,000	63,601	11,399
Total Building Regulations	1,199,191	1,215,468	1,004,778	210,690
Total Public Safety	12,570,327	12,574,230	10,030,399	2,543,831
Health:				
Vital Statistics:				
Contractual Services	2,500	2,500	1,234	1,266
Total Vital Statistics	2,500	2,500	1,234	1,266
Children with Medical Handicaps:				
Contractual Services	245,319	245,319	193,801	51,518
Total Children with Medical Handicaps	245,319	245,319	193,801	51,518
TB Patients:				
Materials and Supplies	1,600	1,600	105	1,495
Contractual Services	4,600	4,600	1,628	2,972
Total TB Patients	6,200	6,200	1,733	4,467
Total Health	254,019	254,019	196,768	57,251
Human Services:				
Victim Witness:				
Contractual Services	77,152	77,152	77,152	0
Total Victim Witness	77,152	77,152	77,152	0
County Home:				
Materials and Supplies	12,000	12,740	12,129	611
Total County Home	12,000	12,740	12,129	611

(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, 2013***

	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	271,364	252,576	248,814	3,762
Travel and Transportation	14,600	8,260	7,492	768
Materials and Supplies	5,250	4,700	3,329	1,371
Contractual Services	602,096	617,824	614,481	3,343
Total Soldiers' Relief	893,310	883,360	874,116	9,244
Veterans' Services:				
Materials and Supplies	14,871	13,471	11,782	1,689
Contractual Services	33,657	25,948	21,765	4,183
Capital Outlay	0	23,562	23,562	0
Total Veterans' Services	48,528	62,981	57,109	5,872
Public Assistance:				
Contractual Services	225,750	225,750	224,918	832
Total Public Assistance	225,750	225,750	224,918	832
Total Human Services	2,379,740	2,384,983	2,368,424	16,559
Conservation and Recreation:				
Agriculture:				
Contractual Services	412,644	412,644	410,829	1,815
Total Agriculture	412,644	412,644	410,829	1,815
Neal Farm:				
Materials and Supplies	7,500	6,760	2,740	4,020
Total Neal Farm	7,500	6,760	2,740	4,020
Total Conservation and Recreation	420,144	419,404	413,569	5,835
Public Works:				
Transit System:				
Personal Services	126,132	128,095	101,566	26,529
Contractual Services	115,000	115,000	115,000	0
Total Public Works	241,132	243,095	216,566	26,529

(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, 2013***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Government:				
Commissioners:				
Personal Services	672,034	678,614	644,432	34,182
Travel and Transportation	3,248	3,883	2,508	1,375
Materials and Supplies	9,495	15,636	13,030	2,606
Contractual Services	150,391	146,015	93,934	52,081
Capital Outlay	955	4,781	3,826	955
Total Commissioners	836,123	848,929	757,730	91,199
Auditor:				
Personal Services	606,331	609,171	532,624	76,547
Travel and Transportation	997	897	249	648
Materials and Supplies	12,472	15,125	12,371	2,754
Contractual Services	87,327	85,858	70,878	14,980
Other Expenditures	35	35	0	35
Total Auditor	707,162	711,086	616,122	94,964
Treasurer:				
Personal Services	188,524	193,175	191,287	1,888
Travel and Transportation	1,250	1,250	864	386
Materials and Supplies	2,000	8,902	7,504	1,398
Contractual Services	76,900	66,963	28,523	38,440
Total Treasurer	268,674	270,290	228,178	42,112
Prosecutor:				
Personal Services	869,896	881,903	814,400	67,503
Travel and Transportation	6,587	6,572	4,021	2,551
Materials and Supplies	4,164	6,479	5,329	1,150
Contractual Services	76,183	73,883	61,299	12,584
Total Prosecutor	956,830	968,837	885,049	83,788
Planning:				
Data Processing:				
Personal Services	339,660	413,399	383,428	29,971
Materials and Supplies	8,033	8,033	7,605	428
Contractual Services	96,782	107,776	113,148	(5,372)
Total Data Processing	444,475	529,208	504,181	25,027
Purchasing:				
Materials and Supplies	4,000	5,808	3,703	2,105
Contractual Services	234,071	234,071	207,748	26,323
Total Purchasing	238,071	239,879	211,451	28,428

(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, 2013***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Poll Workers:				
Personal Services	107,800	107,800	88,744	19,056
Total Poll Workers	<u>107,800</u>	<u>107,800</u>	<u>88,744</u>	<u>19,056</u>
Elections:				
Personal Services	282,451	293,667	251,915	41,752
Travel and Transportation	5,000	3,650	2,989	661
Materials and Supplies	60,660	37,659	22,097	15,562
Contractual Services	127,458	130,061	115,062	14,999
Capital Outlay	6,000	20,340	19,350	990
Total Elections	<u>481,569</u>	<u>485,377</u>	<u>411,413</u>	<u>73,964</u>
Recorder:				
Personal Services	267,912	283,030	257,927	25,103
Travel and Transportation	1,174	1,174	625	549
Materials and Supplies	14,035	7,035	1,974	5,061
Contractual Services	2,489	2,489	2,377	112
Total Recorder	<u>285,610</u>	<u>293,728</u>	<u>262,903</u>	<u>30,825</u>
Microfilm:				
Personal Services	55,895	51,703	1,858	49,845
Material and Supplies	3,668	3,668	0	3,668
Contractual Services	1,010	1,010	76	934
Total Microfilm	<u>60,573</u>	<u>56,381</u>	<u>1,934</u>	<u>54,447</u>
Copiers:				
Materials and Supplies	32,000	32,000	28,001	3,999
Contractual Services	146,773	146,773	65,032	81,741
Total Copiers	<u>178,773</u>	<u>178,773</u>	<u>93,033</u>	<u>85,740</u>
Economic Development:				
Contractual Services	7,799	7,799	672	7,127
Total Economic Development	<u>7,799</u>	<u>7,799</u>	<u>672</u>	<u>7,127</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, 2013***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance and Operations:				
Personal Services	525,350	462,623	450,684	11,939
Travel and Transportation	1,000	1,000	207	793
Materials and Supplies	203,507	197,144	103,544	93,600
Contractual Services	1,156,525	1,250,748	844,634	406,114
Capital Outlay	35,092	39,827	34,214	5,613
Total Maintenance and Operations	1,921,474	1,951,342	1,433,283	518,059
Annexations:				
Other Expenditures	0	24	24	0
Total Annexations	0	24	24	0
Contingencies:				
Contractual Services	250,000	107,065	0	107,065
Total Contingencies	250,000	107,065	0	107,065
Administration:				
Materials and Supplies	41	141	31	110
Contractual Services	530,995	547,598	493,819	53,779
Other Expenditures	1,000	2,675	2,500	175
Capital Outlay	20,000	20,000	19,337	663
Total Administration	552,036	570,414	515,687	54,727
Bureau of Inspection:				
Contractual Services	78,767	78,767	74,144	4,623
Total Bureau of Inspection	78,767	78,767	74,144	4,623
Court of Appeals:				
Contractual Services	33,233	33,233	30,731	2,502
Total Court of Appeals	33,233	33,233	30,731	2,502
Common Pleas Court:				
Personal Services	277,209	289,822	278,915	10,907
Travel and Transportation	300	300	0	300
Materials and Supplies	10,990	11,157	3,897	7,260
Contractual Services	138,803	130,295	75,908	54,387
Capital Outlay	10,000	10,000	9,586	414
Total Common Pleas Court	437,302	441,574	368,306	73,268

(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, 2013***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court:				
Personal Services	241,149	244,512	234,533	9,979
Travel and Transportation	3,000	3,000	1,276	1,724
Materials and Supplies	8,555	8,355	7,149	1,206
Contractual Services	36,368	36,668	20,006	16,662
Total Probate Court	289,072	292,535	262,964	29,571
Municipal Court:				
Personal Services	1,109,386	1,123,745	1,005,120	118,625
Travel and Transportation	7,500	8,628	5,395	3,233
Materials and Supplies	98,352	97,293	29,205	68,088
Contractual Services	201,198	202,009	117,233	84,776
Other Expenditures	798	798	0	798
Total Municipal Court	1,417,234	1,432,473	1,156,953	275,520
Jury Commission:				
Personal Services	2,216	2,331	2,240	91
Materials and Supplies	2,000	2,000	882	1,118
Total Jury Commission	4,216	4,331	3,122	1,209
Juvenile Court:				
Personal Services	607,994	615,865	556,773	59,092
Travel and Transportation	3,500	3,500	2,869	631
Materials and Supplies	8,674	9,174	5,862	3,312
Contractual Services	502,769	503,519	447,109	56,410
Total Juvenile Court	1,122,937	1,132,058	1,012,613	119,445
Municipal Court Prosecutor:				
Contractual Services	120,000	122,100	122,100	0
Total Municipal Court Prosecutor	120,000	122,100	122,100	0
Clerk of Courts:				
Personal Services	955,404	968,836	949,508	19,328
Materials and Supplies	35,459	31,107	24,180	6,927
Contractual Services	31,107	31,407	23,707	7,700
Capital Outlay	0	32,653	32,653	0
Total Clerk of Courts	1,021,970	1,064,003	1,030,048	33,955

(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, 2013***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Common Pleas Magistrate:				
Personal Services	306,402	311,944	310,562	1,382
Travel and Transportation	200	200	0	200
Materials and Supplies	3,896	3,896	1,308	2,588
Contractual Services	15,600	15,600	3,443	12,157
Total Common Pleas Magistrate	326,098	331,640	315,313	16,327
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	35,818	35,818	35,818	0
Total Magistrate	35,818	35,818	35,818	0
Engineer:				
Personal Services	261,660	264,523	247,234	17,289
Materials and Supplies	2,650	4,290	3,237	1,053
Contractual Services	1,250	1,250	800	450
Capital Outlay	5,000	5,000	0	5,000
Total Engineer	270,560	275,063	251,271	23,792
Total General Government	12,647,318	12,763,669	10,866,929	1,896,740
Total Expenditures	28,512,680	28,639,400	24,092,655	4,546,745
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,996,240)	(6,122,960)	693,697	6,816,657
Other Financing Sources (Uses):				
Transfers In	0	0	27,600	27,600
Transfers Out	(431,279)	(461,884)	(416,405)	45,479
Advances In	150,000	150,000	206,622	56,622
Advances Out	(50,000)	(56,622)	(56,622)	0
Total Other Financing Sources (Uses)	(331,279)	(368,506)	(238,805)	129,701
Net Change in Fund Balance	(6,327,519)	(6,491,466)	454,892	6,946,358
Fund Balance at Beginning of Year	11,527,831	11,527,831	11,527,831	0
Prior Year Encumbrances	1,324,624	1,324,624	1,324,624	0
Fund Balance at End of Year	\$ 6,524,936	\$ 6,360,989	\$ 13,307,347	\$ 6,946,358

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, 2013***

MOTOR VEHICLE AND GASOLINE TAX FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 774,300	\$ 774,300	\$ 797,273	\$ 22,973
Intergovernmental Revenues	4,811,000	6,624,926	6,880,531	255,605
Charges for Services	356,971	669,126	716,083	46,957
Investment Earnings	600	600	1,145	545
Fines and Forfeitures	42,000	42,000	51,622	9,622
All Other Revenues	87,450	87,450	209,771	122,321
Total Revenues	6,072,321	8,198,402	8,656,425	458,023
Expenditures:				
Public Works:				
Engineering:				
Personal Services	915,793	917,253	747,121	170,132
Travel and Transportation	1,500	2,340	2,190	150
Materials and Supplies	395,378	500,989	373,639	127,350
Contractual Services	661,174	576,036	257,201	318,835
Other Expenditures	17,700	18,082	8,274	9,808
Capital Outlay	190,100	2,100,026	2,077,994	22,032
Total Engineering	2,181,645	4,114,726	3,466,419	648,307
Roads:				
Personal Services	1,706,000	1,706,000	1,513,545	192,455
Travel and Transportation	400	8,410	8,330	80
Materials and Supplies	1,103,453	1,005,578	767,568	238,010
Contractual Services	1,468,005	2,437,040	1,907,377	529,663
Other Expenditures	1,000	4,000	1,179	2,821
Capital Outlay	310,000	339,007	270,591	68,416
Total Roads	4,588,858	5,500,035	4,468,590	1,031,445
Total Expenditures	6,770,503	9,614,761	7,935,009	1,679,752
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(698,182)	(1,416,359)	721,416	2,137,775
Fund Balance at Beginning of Year	3,394,322	3,394,322	3,394,322	0
Prior Year Encumbrances	421,439	421,439	421,439	0
Fund Balance at End of Year	\$ 3,117,579	\$ 2,399,402	\$ 4,537,177	\$ 2,137,775

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, 2013***

JOB AND FAMILY SERVICES FUND				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 3,838,757	\$ 3,838,757	\$ 2,914,346	\$ (924,411)
Charges for Services	0	0	23,228	23,228
All Other Revenues	153,000	153,000	111,960	(41,040)
Total Revenues	3,991,757	3,991,757	3,049,534	(942,223)
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services	2,197,650	1,691,111	1,623,186	67,925
Travel and Transportation	100	100	88	12
Materials and Supplies	59,778	57,944	38,611	19,333
Contractual Services	644,818	675,503	519,424	156,079
Other Expenditures	1,000	1,850	1,345	505
Capital Outlay	0	45,738	45,046	692
Total Public Assistance	2,903,346	2,472,246	2,227,700	244,546
Job and Family Services:				
Material and Supplies	4,551	480	480	0
Contractual Services	1,066,595	485,977	424,015	61,962
Total Job and Family Services	1,071,146	486,457	424,495	61,962
Public Social Services:				
Contractual Services	148,902	401,502	406,810	(5,308)
Total Public Social Services	148,902	401,502	406,810	(5,308)
Total Expenditures	4,123,394	3,360,205	3,059,005	301,200
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(131,637)	631,552	(9,471)	(641,023)
Fund Balance at Beginning of Year				
	812,061	812,061	812,061	0
Prior Year Encumbrances				
	170,763	170,763	170,763	0
Fund Balance at End of Year	\$ 851,187	\$ 1,614,376	\$ 973,353	\$ (641,023)

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, 2013***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 7,668,844	\$ 7,668,844	\$ 7,417,422	\$ (251,422)
Intergovernmental Revenues	5,257,506	5,797,506	6,603,305	805,799
Charges for Services	309,185	309,185	469,101	159,916
Investment Earnings	150	150	89	(61)
All Other Revenues	27,400	87,400	75,505	(11,895)
Total Revenues	13,263,085	13,863,085	14,565,422	702,337
Expenditures:				
Health:				
Riverside School:				
Personal Services	7,677,439	7,457,433	7,132,901	324,532
Travel and Transportation	80,893	81,643	62,069	19,574
Materials and Supplies	328,546	342,072	222,191	119,881
Contractual Services	5,828,910	5,959,717	5,296,808	662,909
Other Expenditures	1,700	74,922	73,410	1,512
Capital Outlay	350,764	942,464	676,969	265,495
Total Riverside School	14,268,252	14,858,251	13,464,348	1,393,903
Gifts and Donations:				
Materials and Supplies	3,041	1,041	22	1,019
Contractual Services	5,632	20,132	9,087	11,045
Capital Outlay	2,500	0	0	0
Total Gifts and Donations	11,173	21,173	9,109	12,064
Total Expenditures	14,279,425	14,879,424	13,473,457	1,405,967
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(1,016,340)	(1,016,339)	1,091,965	2,108,304
Fund Balance at Beginning of Year	6,386,544	6,386,544	6,386,544	0
Prior Year Encumbrances	323,997	323,997	323,997	0
Fund Balance at End of Year	\$ 5,694,201	\$ 5,694,202	\$ 7,802,506	\$ 2,108,304

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, 2013***

PERMANENT IMPROVEMENT FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 235,000	\$ 250,789	\$ 15,789
Intergovernmental Revenues	154,000	154,178	178
Charges for Services	363,214	407,228	44,014
Total Revenues	752,214	812,195	59,981
Expenditures:			
Capital Outlay:			
Commissioners:			
Capital Outlay	2,622,022	1,639,292	982,730
Debt Service:			
Principal Retirement	6,799,000	6,799,000	0
Interest and Fiscal Charges	154,689	154,689	0
Total Expenditures	9,575,711	8,592,981	982,730
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(8,823,497)	(7,780,786)	1,042,711
Other Financing Sources (Uses):			
General Obligation Bonds Issued	4,599,000	4,620,000	21,000
General Obligation Notes Issued	3,186,135	3,200,000	13,865
Premium on General Obligation Bonds Issued	0	103,106	103,106
Premium on General Obligation Notes Issued	0	22,240	22,240
Transfers In	67,235	21,756	(45,479)
Total Other Financing Sources (Uses)	7,852,370	7,967,102	114,732
Net Change in Fund Balance	(971,127)	186,316	1,157,443
Fund Balance at Beginning of Year	1,846,127	1,846,127	0
Prior Year Encumbrances	1,566,977	1,566,977	0
Fund Balance at End of Year	\$ 2,441,977	\$ 3,599,420	\$ 1,157,443

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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILD SUPPORT ENFORCEMENT AGENCY FUND			
Revenues:			
Intergovernmental Revenues	\$ 1,355,000	\$ 1,380,719	\$ 25,719
Charges for Services	377,500	401,348	23,848
All Other Revenues	17,500	156,048	138,548
Total Revenues	1,750,000	1,938,115	188,115
Expenditures:			
Human Services:			
Child Support Enforcement:			
Personal Services	1,017,649	954,307	63,342
Travel and Transportation	760	459	301
Materials and Supplies	900	195	705
Contractual Services	922,778	641,747	281,031
Other Expenditures	1,000	0	1,000
Total Expenditures	1,943,087	1,596,708	346,379
Excess (Deficiency) of Revenues Over (Under) Expenditures	(193,087)	341,407	534,494
Fund Balance at Beginning of Year	2,344,419	2,344,419	0
Prior Year Encumbrances	190,878	190,878	0
Fund Balance at End of Year	\$ 2,342,210	\$ 2,876,704	\$ 534,494

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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DOG AND KENNEL FUND			
Revenues:			
Charges for Services	\$ 311,750	\$ 351,136	\$ 39,386
Fines and Forfeitures	18,000	21,247	3,247
All Other Revenues	5,000	9,815	4,815
Total Revenues	<u>334,750</u>	<u>382,198</u>	<u>47,448</u>
Expenditures:			
Health:			
Dog and Kennel:			
Personal Services	266,550	214,741	51,809
Travel and Transportation	3,478	795	2,683
Materials and Supplies	38,333	22,365	15,968
Contractual Services	138,321	104,447	33,874
Other Expenditures	1,400	240	1,160
Capital Outlay	400	0	400
Total Expenditures	<u>448,482</u>	<u>342,588</u>	<u>105,894</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(113,732)	39,610	153,342
Fund Balance at Beginning of Year	124,520	124,520	0
Prior Year Encumbrances	26,634	26,634	0
Fund Balance at End of Year	<u>\$ 37,422</u>	<u>\$ 190,764</u>	<u>\$ 153,342</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, 2013***

SHELTER/DOMESTIC VIOLENCE FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 182,085	\$ 156,511	\$ (25,574)
Charges for Services	0	291	291
All Other Revenues	3,450	500	(2,950)
Total Revenues	185,535	157,302	(28,233)
Expenditures:			
Human Services:			
Victim Witness Program:			
Personal Services	201,591	180,282	21,309
Materials and Supplies	2,000	2,000	0
Contractual Services	1,200	359	841
Other Expenditures	3,350	0	3,350
Total Expenditures	208,141	182,641	25,500
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(22,606)	(25,339)	(2,733)
Fund Balance at Beginning of Year	65,733	65,733	0
Prior Year Encumbrances	3,350	3,350	0
Fund Balance at End of Year	\$ 46,477	\$ 43,744	\$ (2,733)

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, 2013***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
YOUTH SERVICES SUBSIDY FUND			
Revenues:			
Intergovernmental Revenues	\$ 618,000	\$ 795,117	\$ 177,117
Charges for Services	698,392	794,830	96,438
Fines and Forfeitures	10,000	9,260	(740)
All Other Revenues	1,000	6,512	5,512
Total Revenues	<u>1,327,392</u>	<u>1,605,719</u>	<u>278,327</u>
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	236,739	222,666	14,073
Materials and Supplies	5,510	481	5,029
Contractual Services	601,726	274,404	327,322
Other Expenditures	2,200	431	1,769
Capital Outlay	21,000	20,871	129
Total Public Safety	<u>867,175</u>	<u>518,853</u>	<u>348,322</u>
Human Services:			
Miami County Youth Center:			
Personal Services	459,450	445,276	14,174
Travel and Transportation	500	33	467
Material and Supplies	66,412	48,670	17,742
Contractual Services	153,274	122,705	30,569
Other Expenditures	200	200	0
Capital Outlay	23,650	20,800	2,850
Total Human Services	<u>703,486</u>	<u>637,684</u>	<u>65,802</u>
Total Expenditures	<u>1,570,661</u>	<u>1,156,537</u>	<u>414,124</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(243,269)	449,182	692,451
Fund Balance at Beginning of Year	534,264	534,264	0
Prior Year Encumbrances	227,570	227,570	0
Fund Balance at End of Year	<u>\$ 518,565</u>	<u>\$ 1,211,016</u>	<u>\$ 692,451</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, 2013***

E-911 EMERGENCY OPERATIONS FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 2,565,000	\$ 3,134,866	\$ 569,866
Charges for Services	98,225	325,380	227,155
All Other Revenues	0	6,122	6,122
Total Revenues	2,663,225	3,466,368	803,143
Expenditures:			
Public Safety:			
Communications Center:			
Personal Services	1,633,549	1,518,724	114,825
Travel and Transportation	1,680	1,028	652
Materials and Supplies	36,271	16,052	20,219
Contractual Services	1,009,757	558,340	451,417
Capital Outlay	92,905	29,374	63,531
Total Expenditures	2,774,162	2,123,518	650,644
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(110,937)	1,342,850	1,453,787
Other Financing Sources (Uses):			
Transfers Out	(432,032)	(427,902)	4,130
Total Other Financing Sources (Uses)	(432,032)	(427,902)	4,130
Net Change in Fund Balance	(542,969)	914,948	1,457,917
Fund Balance at Beginning of Year	2,737,816	2,737,816	0
Prior Year Encumbrances	141,589	141,589	0
Fund Balance at End of Year	\$ 2,336,436	\$ 3,794,353	\$ 1,457,917

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, 2013***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
PUBLIC DEFENDER FUND			
Revenues:			
Intergovernmental Revenues	\$ 349,683	\$ 353,540	\$ 3,857
Charges for Services	65,317	66,318	1,001
All Other Revenues	0	88	88
Total Revenues	<u>415,000</u>	<u>419,946</u>	<u>4,946</u>
Expenditures:			
General Government:			
Indigent Guardianship:			
Contractual Services	<u>43,817</u>	<u>27,277</u>	<u>16,540</u>
Total Indigent Guardianship	43,817	27,277	16,540
Public Defender:			
Personal Services	408,104	402,485	5,619
Travel and Transportation	1,038	728	310
Materials and Supplies	1,400	1,314	86
Contractual Services	<u>8,009</u>	<u>4,506</u>	<u>3,503</u>
Total Public Defender	<u>418,551</u>	<u>409,033</u>	<u>9,518</u>
Total Expenditures	<u>462,368</u>	<u>436,310</u>	<u>26,058</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,368)	(16,364)	31,004
Fund Balance at Beginning of Year	76,404	76,404	0
Prior Year Encumbrances	<u>10,203</u>	<u>10,203</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 39,239</u>	<u>\$ 70,243</u>	<u>\$ 31,004</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DELINQUENT TAX COLLECTION FUND			
Revenues:			
Charges for Services	\$ 125,400	\$ 124,000	\$ (1,400)
All Other Revenues	0	750	750
Total Revenues	125,400	124,750	(650)
Expenditures:			
General Government:			
Treasurer:			
Personal Services	94,562	91,629	2,933
Materials and Supplies	3,000	2,523	477
Total Treasurer	97,562	94,152	3,410
Prosecutor:			
Personal Services	147,106	44,270	102,836
Contractual Services	9,350	1,350	8,000
Total Prosecutor	156,456	45,620	110,836
Total Expenditures	254,018	139,772	114,246
Excess (Deficiency) of Revenues Over (Under) Expenditures	(128,618)	(15,022)	113,596
Fund Balance at Beginning of Year	393,620	393,620	0
Prior Year Encumbrances	1,350	1,350	0
Fund Balance at End of Year	\$ 266,352	\$ 379,948	\$ 113,596

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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REAL ESTATE APPRAISAL FUND			
Revenues:			
Charges for Services	\$ 994,800	\$ 1,004,645	\$ 9,845
Licenses and Permits	100	16	(84)
Total Revenues	<u>994,900</u>	<u>1,004,661</u>	<u>9,761</u>
Expenditures:			
General Government:			
Auditor:			
Personal Services	661,333	641,374	19,959
Travel and Transportation	600	0	600
Materials and Supplies	20,131	5,587	14,544
Contractual Services	786,562	327,249	459,313
Other Expenditures	200	0	200
Capital Outlay	17,894	8,020	9,874
Total Expenditures	<u>1,486,720</u>	<u>982,230</u>	<u>504,490</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(491,820)	22,431	514,251
Fund Balance at Beginning of Year	214,789	214,789	0
Prior Year Encumbrances	277,030	277,030	0
Fund Balance at End of Year	<u>\$ (1)</u>	<u>\$ 514,250</u>	<u>\$ 514,251</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
PRE-TRIAL SERVICES FUND			
Revenues:			
Intergovernmental Revenues	\$ 90,409	\$ 90,409	\$ 0
Total Revenues	<u>90,409</u>	<u>90,409</u>	<u>0</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	90,971	90,672	299
Other Expenditures	<u>1,263</u>	<u>1,263</u>	<u>0</u>
Total Expenditures	<u>92,234</u>	<u>91,935</u>	<u>299</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,825)	(1,526)	299
Fund Balance at Beginning of Year	<u>11,857</u>	<u>11,857</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 10,032</u>	<u>\$ 10,331</u>	<u>\$ 299</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COUNTY CONSERVANCY FUND			
Revenues:			
Taxes	\$ 111,955	\$ 112,962	\$ 1,007
Intergovernmental Revenues	11,606	16,406	4,800
Total Revenues	<u>123,561</u>	<u>129,368</u>	<u>5,807</u>
Expenditures:			
Conservation and Recreation:			
Auditor:			
Contractual Services	134,540	133,307	1,233
Total Expenditures	<u>134,540</u>	<u>133,307</u>	<u>1,233</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,979)	(3,939)	7,040
Fund Balance at Beginning of Year	83,052	83,052	0
Prior Year Encumbrances	363	363	0
Fund Balance at End of Year	<u>\$ 72,436</u>	<u>\$ 79,476</u>	<u>\$ 7,040</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, 2013***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
COMMUNITY BASED CORRECTIONS ACT GRANT FUND			
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	36,301	35,890	411
Total Expenditures	<u>36,301</u>	<u>35,890</u>	<u>411</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(301)	110	411
Other Financing Sources (Uses):			
Advances In	3,000	3,000	0
Advances Out	(3,000)	(3,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(301)	110	411
Fund Balance at Beginning of Year	301	301	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 411</u>	<u>\$ 411</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, 2013***

		SUPER CLEANUP FUND		Variance with Final Budget Positive (Negative)
		Final Budget	Actual	
Revenues:				
Taxes		\$ 200,000	\$ 250,791	\$ 50,791
Total Revenues		<u>200,000</u>	<u>250,791</u>	<u>50,791</u>
Expenditures:				
Public Works:				
Transfer Station:				
Materials and Supplies		1,601	1,512	89
Contractual Services		211,554	80,370	131,184
Total Public Works		<u>213,155</u>	<u>81,882</u>	<u>131,273</u>
Debt Service:				
Principal Retirement		319,400	319,400	0
Interest and Fiscal Charges		3,159	3,159	0
Total Expenditures		<u>535,714</u>	<u>404,441</u>	<u>131,273</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures		(335,714)	(153,650)	182,064
Other Financing Sources (Uses):				
General Obligation Notes Issued		319,400	0	(319,400)
Total Other Financing Sources (Uses)		<u>319,400</u>	<u>0</u>	<u>(319,400)</u>
Net Change in Fund Balance		(16,314)	(153,650)	(137,336)
Fund Balance at Beginning of Year		404,992	404,992	0
Prior Year Encumbrances		104,760	104,760	0
Fund Balance at End of Year		<u>\$ 493,438</u>	<u>\$ 356,102</u>	<u>\$ (137,336)</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, 2013***

EMERGENCY MANAGEMENT AGENCY FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 275,747	\$ 247,588	\$ (28,159)
Total Revenues	275,747	247,588	(28,159)
Expenditures:			
Public Safety:			
Emergency Management:			
Personal Services	92,677	90,474	2,203
Travel and Transportation	415	323	92
Materials and Supplies	11,541	7,120	4,421
Contractual Services	186,897	156,356	30,541
Other Expenditures	30,605	30,605	0
Capital Outlay	11,254	7,966	3,288
Total Expenditures	333,389	292,844	40,545
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(57,642)	(45,256)	12,386
Other Financing Sources (Uses):			
Transfers In	30,605	30,605	0
Total Other Financing Sources (Uses)	30,605	30,605	0
Net Change in Fund Balance	(27,037)	(14,651)	12,386
Fund Balance at Beginning of Year	(4,871)	(4,871)	0
Prior Year Encumbrances	58,209	58,209	0
Fund Balance at End of Year	\$ 26,301	\$ 38,687	\$ 12,386

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, 2013***

ENFORCEMENT AND EDUCATION FUND			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 21,209	\$ 42,726	\$ 21,517
Fines and Forfeitures	20,600	20,394	(206)
Total Revenues	<u>41,809</u>	<u>63,120</u>	<u>21,311</u>
Expenditures:			
Public Safety:			
Sheriff:			
Personal Services	5,009	5,009	0
Materials and Supplies	3,000	0	3,000
Total Public Safety	<u>8,009</u>	<u>5,009</u>	<u>3,000</u>
General Government:			
Municipal Court:			
Contractual Services	75,262	7,814	67,448
Total General Government	<u>75,262</u>	<u>7,814</u>	<u>67,448</u>
Total Expenditures	<u>83,271</u>	<u>12,823</u>	<u>70,448</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,462)	50,297	91,759
Fund Balance at Beginning of Year	125,830	125,830	0
Prior Year Encumbrances	16,931	16,931	0
Fund Balance at End of Year	<u>\$ 101,299</u>	<u>\$ 193,058</u>	<u>\$ 91,759</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
JUVENILE DETENTION/REHABILITATION CENTER FUND			
Revenues:			
Intergovernmental Revenues	\$ 1,647,669	\$ 1,594,281	\$ (53,388)
Charges for Services	2,118,460	2,223,776	105,316
All Other Revenues	1,270	478	(792)
Total Revenues	3,767,399	3,818,535	51,136
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	1,351,593	1,325,915	25,678
Travel and Transportation	23	0	23
Materials and Supplies	95,228	79,108	16,120
Contractual Services	305,389	287,882	17,507
Capital Outlay	5,431	4,636	795
Total Juvenile Court	1,757,664	1,697,541	60,123
West Central Rehabilitation:			
Personal Services	1,696,638	1,538,020	158,618
Travel and Transportation	4,440	3,848	592
Materials and Supplies	204,466	124,072	80,394
Contractual Services	348,093	254,017	94,076
Other Expenditures	2,420	2,420	0
Capital Outlay	32,473	20,853	11,620
Total West Central Rehabilitation	2,288,530	1,943,230	345,300
Total Expenditures	4,046,194	3,640,771	405,423
Excess (Deficiency) of Revenues Over (Under) Expenditures	(278,795)	177,764	456,559
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	(363,795)	92,764	456,559
Fund Balance at Beginning of Year	1,140,802	1,140,802	0
Prior Year Encumbrances	159,669	159,669	0
Fund Balance at End of Year	\$ 936,676	\$ 1,393,235	\$ 456,559

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, 2013***

COUNTY PROBATION SERVICES FUND			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 81,987	\$ 81,987	\$ 0
Charges for Services	213,300	245,706	32,406
Fines and Forfeitures	10,000	18,990	8,990
Total Revenues	<u>305,287</u>	<u>346,683</u>	<u>41,396</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	232,975	231,602	1,373
Materials and Supplies	7,500	569	6,931
Contractual Services	48,918	41,839	7,079
Other Expenditures	3,420	345	3,075
Capital Outlay	4,000	0	4,000
Total Expenditures	<u>296,813</u>	<u>274,355</u>	<u>22,458</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,474	72,328	63,854
Other Financing Sources (Uses):			
Advances In	3,622	3,622	0
Advances Out	(3,622)	(3,622)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	8,474	72,328	63,854
Fund Balance at Beginning of Year	95,521	95,521	0
Prior Year Encumbrances	5,778	5,778	0
Fund Balance at End of Year	<u>\$ 109,773</u>	<u>\$ 173,627</u>	<u>\$ 63,854</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, 2013***

	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	11,267	10,472	795
Materials and Supplies	5,103	2,451	2,652
Contractual Services	5,768	1,850	3,918
Total Expenditures	<u>22,138</u>	<u>14,773</u>	<u>7,365</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,138)	5,227	7,365
Fund Balance at Beginning of Year	41,735	41,735	0
Prior Year Encumbrances	2,138	2,138	0
Fund Balance at End of Year	<u>\$ 41,735</u>	<u>\$ 49,100</u>	<u>\$ 7,365</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, 2013***

URBAN MASS TRANSPORTATION FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 963,626	\$ 845,522	\$ (118,104)
Charges for Services	280,000	262,509	(17,491)
All Other Revenues	0	5,000	5,000
Total Revenues	1,243,626	1,113,031	(130,595)
Expenditures:			
Public Works:			
Personal Services	5,056	5,056	0
Materials and Supplies	317,476	169,896	147,580
Contractual Services	962,081	729,646	232,435
Capital Outlay	313,608	106,765	206,843
Total Expenditures	1,598,221	1,011,363	586,858
Excess (Deficiency) of Revenues Over (Under) Expenditures	(354,595)	101,668	456,263
Fund Balance at Beginning of Year	456,538	456,538	0
Prior Year Encumbrances	340,065	340,065	0
Fund Balance at End of Year	\$ 442,008	\$ 898,271	\$ 456,263

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
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Nonmajor Special Revenue Funds
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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
COMMUNITY DEVELOPMENT BLOCK GRANT FUND			
Revenues:			
Intergovernmental Revenues	\$ 2,946,408	\$ 1,354,259	\$ (1,592,149)
All Other Revenues	10,716	18,434	7,718
Total Revenues	<u>2,957,124</u>	<u>1,372,693</u>	<u>(1,584,431)</u>
Expenditures:			
Public Works:			
Commissioners:			
Travel and Transportation	4,182	1,295	2,887
Materials and Supplies	5,917	4,137	1,780
Contractual Services	508,680	428,876	79,804
Total Commissioners	<u>518,779</u>	<u>434,308</u>	<u>84,471</u>
Community Development:			
Travel and Transportation	2,828	1,009	1,819
Materials and Supplies	4,196	2,196	2,000
Contractual Services	760,980	716,860	44,120
Other Expenditures	1,819,145	259,484	1,559,661
Total Community Development	<u>2,587,149</u>	<u>979,549</u>	<u>1,607,600</u>
Total Expenditures	<u>3,105,928</u>	<u>1,413,857</u>	<u>1,692,071</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(148,804)	(41,164)	107,640
Other Financing Sources (Uses):			
Advances In	50,000	50,000	0
Advances Out	(50,000)	(50,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(148,804)	(41,164)	107,640
Fund Balance at Beginning of Year	(1,668,077)	(1,668,077)	0
Prior Year Encumbrances	1,934,815	1,934,815	0
Fund Balance at End of Year	<u>\$ 117,934</u>	<u>\$ 225,574</u>	<u>\$ 107,640</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, 2013***

CHILDREN'S SERVICES BOARD FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,414,000	\$ 2,799,573	\$ 385,573
Charges for Services	120,000	828,298	708,298
All Other Revenues	24,700	72,208	47,508
Total Revenues	2,558,700	3,700,079	1,141,379
Expenditures:			
Human Services:			
Children's Services:			
Personal Services	1,624,864	1,604,812	20,052
Travel and Transportation	20,865	14,076	6,789
Materials and Supplies	39,780	30,000	9,780
Contractual Services	2,090,402	1,785,639	304,763
Other Expenditures	10,866	7,222	3,644
Capital Outlay	535	0	535
Total Children's Services	3,787,312	3,441,749	345,563
Children's Home Farm:			
Materials and Supplies	11,850	6,570	5,280
Contractual Services	5,074	5,074	0
Total Children's Home Farm	16,924	11,644	5,280
Total Expenditures	3,804,236	3,453,393	350,843
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,245,536)	246,686	1,492,222
Fund Balance at Beginning of Year	2,293,195	2,293,195	0
Prior Year Encumbrances	242,664	242,664	0
Fund Balance at End of Year	\$ 1,290,323	\$ 2,782,545	\$ 1,492,222

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
LEGAL RESEARCH FUND			
Revenues:			
Charges for Services	\$ 6,500	\$ 5,574	\$ (926)
Fines and Forfeitures	78,450	95,210	16,760
All Other Revenues	0	104	104
Total Revenues	84,950	100,888	15,938
Expenditures:			
General Government:			
Common Pleas Court:			
Contractual Services	2,395	2,176	219
Total Common Pleas Court	2,395	2,176	219
Juvenile Court:			
Materials and Supplies	1,500	330	1,170
Capital Outlay	7,500	0	7,500
Total Juvenile Court	9,000	330	8,670
Probate Court:			
Contractual Services	5,060	3,358	1,702
Total Probate Court	5,060	3,358	1,702
Law Library:			
Personal Services	29,232	28,756	476
Materials and Supplies	900	574	326
Contractual Services	36,935	30,861	6,074
Other Expenditures	1,800	1,303	497
Total Law Library	68,867	61,494	7,373
Total Expenditures	85,322	67,358	17,964
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(372)	33,530	33,902
Fund Balance at Beginning of Year	44,998	44,998	0
Prior Year Encumbrances	1,834	1,834	0
Fund Balance at End of Year	\$ 46,460	\$ 80,362	\$ 33,902

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
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Nonmajor Special Revenue Funds
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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
ONE-STOP SHOP FUND			
Revenues:			
Charges for Services	\$ 120,000	\$ 77,959	\$ (42,041)
All Other Revenues	700	13,605	12,905
Total Revenues	<u>120,700</u>	<u>91,564</u>	<u>(29,136)</u>
Expenditures:			
General Government:			
Commissioners:			
Contractual Services	129,367	75,741	53,626
Total Expenditures	<u>129,367</u>	<u>75,741</u>	<u>53,626</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,667)	15,823	24,490
Fund Balance at Beginning of Year	79,132	79,132	0
Prior Year Encumbrances	2,467	2,467	0
Fund Balance at End of Year	<u>\$ 72,932</u>	<u>\$ 97,422</u>	<u>\$ 24,490</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, 2013***

LAW ENFORCEMENT FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 72,910	\$ 61,882	\$ (11,028)
Charges for Services	55,000	85,811	30,811
Fines and Forfeitures	2,000	2,492	492
Total Revenues	129,910	150,185	20,275
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	5,100	2,734	2,366
Contractual Services	108,656	91,994	16,662
Other Expenditures	10	0	10
Capital Outlay	10,000	6,429	3,571
Total Expenditures	123,766	101,157	22,609
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	6,144	49,028	42,884
Fund Balance at Beginning of Year	150,441	150,441	0
Prior Year Encumbrances	5,674	5,674	0
Fund Balance at End of Year	\$ 162,259	\$ 205,143	\$ 42,884

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, 2013***

CERTIFICATE OF TITLE ADMINISTRATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 500,000	\$ 560,365	\$ 60,365
Total Revenues	500,000	560,365	60,365
Expenditures:			
General Government:			
Clerk of Courts:			
Personal Services	369,347	333,326	36,021
Travel and Transportation	1,500	0	1,500
Materials and Supplies	17,000	4,800	12,200
Contractual Services	64,517	44,784	19,733
Capital Outlay	15,379	11,648	3,731
Total Expenditures	467,743	394,558	73,185
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	32,257	165,807	133,550
Other Financing Sources (Uses):			
Transfers Out	(27,600)	(27,600)	0
Total Other Financing Sources (Uses)	(27,600)	(27,600)	0
Net Change in Fund Balance	4,657	138,207	133,550
Fund Balance at Beginning of Year	412,196	412,196	0
Prior Year Encumbrances	12,230	12,230	0
Fund Balance at End of Year	\$ 429,083	\$ 562,633	\$ 133,550

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
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COUNTY RECORDER EQUIPMENT FUND			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Charges for Services	\$ 67,712	\$ 75,721	\$ 8,009
Total Revenues	<u>67,712</u>	<u>75,721</u>	<u>8,009</u>
Expenditures:			
General Government:			
Recorder:			
Travel and Transportation	659	600	59
Materials and Supplies	8,215	2,693	5,522
Contractual Services	51,840	19,398	32,442
Capital Outlay	<u>109,116</u>	<u>13,495</u>	<u>95,621</u>
Total Expenditures	<u>169,830</u>	<u>36,186</u>	<u>133,644</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(102,118)	39,535	141,653
Fund Balance at Beginning of Year	195,553	195,553	0
Prior Year Encumbrances	1,309	1,309	0
Fund Balance at End of Year	<u>\$ 94,744</u>	<u>\$ 236,397</u>	<u>\$ 141,653</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, 2013***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Charges for Services	\$ 228,000	\$ 223,160	\$ (4,840)
Total Revenues	<u>228,000</u>	<u>223,160</u>	<u>(4,840)</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	86,726	2,955	83,771
Materials and Supplies	19,792	8,025	11,767
Contractual Services	108,970	74,802	34,168
Capital Outlay	<u>36,767</u>	<u>23,517</u>	<u>13,250</u>
Total Municipal Court	252,255	109,299	142,956
Common Pleas Court:			
Materials and Supplies	5,498	498	5,000
Contractual Services	43,741	37,283	6,458
Capital Outlay	<u>8,761</u>	<u>5,076</u>	<u>3,685</u>
Total Common Pleas Court	58,000	42,857	15,143
Probate Court:			
Materials and Supplies	3,500	509	2,991
Contractual Services	6,500	5,245	1,255
Capital Outlay	<u>28,676</u>	<u>4,862</u>	<u>23,814</u>
Total Probate Court	38,676	10,616	28,060
Juvenile Court:			
Personal Services	5,510	3,835	1,675
Materials and Supplies	3,917	3,124	793
Contractual Services	6,800	125	6,675
Capital Outlay	<u>7,629</u>	<u>0</u>	<u>7,629</u>
Total Juvenile Court	<u>23,856</u>	<u>7,084</u>	<u>16,772</u>
Total Expenditures	<u>372,787</u>	<u>169,856</u>	<u>202,931</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(144,787)	53,304	198,091
Fund Balance at Beginning of Year	449,502	449,502	0
Prior Year Encumbrances	20,122	20,122	0
Fund Balance at End of Year	<u>\$ 324,837</u>	<u>\$ 522,928</u>	<u>\$ 198,091</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, 2013***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
DISPUTE RESOLUTION FUND			
Revenues:			
Intergovernmental Revenues	\$ 70,560	\$ 70,560	\$ 0
Fines and Forfeitures	65,000	83,754	18,754
Total Revenues	<u>135,560</u>	<u>154,314</u>	<u>18,754</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	114,873	114,701	172
Total Municipal Court	<u>114,873</u>	<u>114,701</u>	<u>172</u>
Juvenile Court:			
Contractual Services	750	750	0
Total Juvenile Court	<u>750</u>	<u>750</u>	<u>0</u>
Total Expenditures	<u>115,623</u>	<u>115,451</u>	<u>172</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	19,937	38,863	18,926
Fund Balance at Beginning of Year	35,679	35,679	0
Prior Year Encumbrances	750	750	0
Fund Balance at End of Year	<u>\$ 56,366</u>	<u>\$ 75,292</u>	<u>\$ 18,926</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, 2013***

COMMISSARY FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Charges for Services	\$ 75,000	\$ 62,056	\$ (12,944)
Total Revenues	<u>75,000</u>	<u>62,056</u>	<u>(12,944)</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	24,819	6,505	18,314
Contractual Services	82,469	51,287	31,182
Other Expenditures	2,300	1,944	356
Total Expenditures	<u>109,588</u>	<u>59,736</u>	<u>49,852</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,588)	2,320	36,908
Fund Balance at Beginning of Year	137,794	137,794	0
Prior Year Encumbrances	15,588	15,588	0
Fund Balance at End of Year	<u>\$ 118,794</u>	<u>\$ 155,702</u>	<u>\$ 36,908</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, 2013***

COURT SECURITY GRANT FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Fines and Forfeitures	\$ 25,000	\$ 26,187	\$ 1,187
Total Revenues	25,000	26,187	1,187
Expenditures:			
General Government:			
Common Pleas Court:			
Personal Services	3,400	0	3,400
Materials and Supplies	2,972	1,534	1,438
Contractual Services	15,748	7,932	7,816
Capital Outlay	8,600	0	8,600
Total Expenditures	30,720	9,466	21,254
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,720)	16,721	22,441
Fund Balance at Beginning of Year	71,608	71,608	0
Prior Year Encumbrances	708	708	0
Fund Balance at End of Year	\$ 66,596	\$ 89,037	\$ 22,441

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, 2013***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
FOOD SERVICES FUND			
Revenues:			
Intergovernmental Revenues	\$ 171,978	\$ 191,577	\$ 19,599
Total Revenues	<u>171,978</u>	<u>191,577</u>	<u>19,599</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	21,454	19,947	1,507
Materials and Supplies	134,084	104,799	29,285
Contractual Services	20,000	20,000	0
Total West Central Rehabilitation	<u>175,538</u>	<u>144,746</u>	<u>30,792</u>
Total Public Safety	<u>195,538</u>	<u>144,746</u>	<u>50,792</u>
Human Services:			
Miami County Youth Center:			
Materials and Supplies	16,491	16,491	0
Total Human Services	<u>16,491</u>	<u>16,491</u>	<u>0</u>
Total Expenditures	<u>212,029</u>	<u>161,237</u>	<u>50,792</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,051)	30,340	70,391
Fund Balance at Beginning of Year	149,003	149,003	0
Prior Year Encumbrances	14,297	14,297	0
Fund Balance at End of Year	<u>\$ 123,249</u>	<u>\$ 193,640</u>	<u>\$ 70,391</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, 2013***

COMMON PLEAS COURT - SPECIAL PROJECTS FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Charges for Services	\$ 150,000	\$ 109,827	\$ (40,173)
Total Revenues	150,000	109,827	(40,173)
Expenditures:			
General Government:			
Common Pleas Court:			
Personal Services	142,795	141,565	1,230
Travel and Transportation	7,545	3,782	3,763
Materials and Supplies	1,472	8	1,464
Contractual Services	57,595	41,918	15,677
Capital Outlay	8,200	6,521	1,679
Total Expenditures	217,607	193,794	23,813
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(67,607)	(83,967)	(16,360)
Fund Balance at Beginning of Year	456,139	456,139	0
Prior Year Encumbrances	6,712	6,712	0
Fund Balance at End of Year	\$ 395,244	\$ 378,884	\$ (16,360)

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, 2013***

	<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	1,567	1,567	0
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, 2013***

MUNICIPAL COURT RESTITUTION FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
All Other Revenues	\$ 58,000	\$ 37,897	\$ (20,103)
Total Revenues	58,000	37,897	(20,103)
Expenditures:			
General Government:			
Municipal Court:			
Contractual Services	39,614	38,875	739
Total Expenditures	39,614	38,875	739
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	18,386	(978)	(19,364)
Fund Balance at Beginning of Year	268	268	0
Prior Year Encumbrances	763	763	0
Fund Balance at End of Year	\$ 19,417	\$ 53	\$ (19,364)

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, 2013***

CHILDREN'S SERVICES TRUST FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Human Services:			
Children's Services:			
Contractual Services	2,019	0	2,019
Total Expenditures	2,019	0	2,019
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(2,019)	0	2,019
Fund Balance at Beginning of Year	28,930	28,930	0
Prior Year Encumbrances	19	19	0
Fund Balance at End of Year	\$ 26,930	\$ 28,949	\$ 2,019

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, 2013***

D.A.R.E. TRUST FUND			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	<u>2,000</u>	<u>634</u>	<u>1,366</u>
Total Expenditures	<u>2,000</u>	<u>634</u>	<u>1,366</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(2,000)	(634)	1,366
Fund Balance at Beginning of Year	<u>3,878</u>	<u>3,878</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,878</u>	<u>\$ 3,244</u>	<u>\$ 1,366</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, 2013***

GENERAL OBLIGATION DEBT FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
All Other Revenues	\$ 0	\$ 88,154	\$ 88,154
Total Revenues	0	88,154	88,154
Expenditures:			
Debt Service:			
Principal Retirement	583,700	583,700	0
Interest and Fiscal Charges	326,920	326,920	0
Total Expenditures	910,620	910,620	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(910,620)	(822,466)	88,154
Other Financing Sources (Uses):			
Transfers In	911,121	876,946	(34,175)
Total Other Financing Sources (Uses)	911,121	876,946	(34,175)
Net Change in Fund Balance	501	54,480	53,979
Fund Balance at Beginning of Year	56,718	56,718	0
Fund Balance at End of Year	\$ 57,219	\$ 111,198	\$ 53,979

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, 2013***

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, 2013***

SEWER SYSTEM IMPROVEMENT FUND			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
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, 2013***

HEALTH CARE IMPROVEMENT FUND			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Capital Outlay:			
Capital Outlay	259,918	69,071	190,847
Total Expenditures	<u>259,918</u>	<u>69,071</u>	<u>190,847</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(259,918)	(69,071)	190,847
Fund Balance at Beginning of Year	1,791,212	1,791,212	0
Prior Year Encumbrances	259,918	259,918	0
Fund Balance at End of Year	<u>\$ 1,791,212</u>	<u>\$ 1,982,059</u>	<u>\$ 190,847</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, 2013***

	<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, 2013***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
DITCH CONSTRUCTION FUND			
Revenues:			
All Other Revenues	\$ 0	\$ 13,439	\$ 13,439
Total Revenues	<u>0</u>	<u>13,439</u>	<u>13,439</u>
Expenditures:			
Capital Outlay:			
Engineer:			
Capital Outlay	12	0	12
Debt Service:			
Interest and Fiscal Charges	<u>4,721</u>	<u>4,721</u>	<u>0</u>
Total Expenditures	<u>4,733</u>	<u>4,721</u>	<u>12</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,733)	8,718	13,451
Other Financing Sources (Uses):			
Advances Out	<u>(8,718)</u>	<u>(8,718)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(8,718)</u>	<u>(8,718)</u>	<u>0</u>
Net Change in Fund Balance	(13,451)	0	13,451
Fund Balance at Beginning of Year	(12)	(12)	0
Prior Year Encumbrances	<u>12</u>	<u>12</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (13,451)</u>	<u>\$ 0</u>	<u>\$ 13,451</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, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Payroll Deductions Fund				
Assets:				
Cash and Cash Equivalents	\$294,109	\$15,349,885	(\$15,340,647)	\$303,347
Total Assets	<u>\$294,109</u>	<u>\$15,349,885</u>	<u>(\$15,340,647)</u>	<u>\$303,347</u>
Liabilities:				
Due To Others	\$294,109	\$15,349,885	(\$15,340,647)	\$303,347
Total Liabilities	<u>\$294,109</u>	<u>\$15,349,885</u>	<u>(\$15,340,647)</u>	<u>\$303,347</u>
Workers' Compensation Fund				
Assets:				
Cash and Cash Equivalents	\$1,219,809	\$510,988	(\$209,168)	\$1,521,629
Total Assets	<u>\$1,219,809</u>	<u>\$510,988</u>	<u>(\$209,168)</u>	<u>\$1,521,629</u>
Liabilities:				
Due To Others	\$1,219,809	\$510,988	(\$209,168)	\$1,521,629
Total Liabilities	<u>\$1,219,809</u>	<u>\$510,988</u>	<u>(\$209,168)</u>	<u>\$1,521,629</u>
Local Government Fund				
Assets:				
Cash and Cash Equivalents	\$357	\$5,670,584	(\$5,670,584)	\$357
Total Assets	<u>\$357</u>	<u>\$5,670,584</u>	<u>(\$5,670,584)</u>	<u>\$357</u>
Liabilities:				
Due To Others	\$357	\$5,670,584	(\$5,670,584)	\$357
Total Liabilities	<u>\$357</u>	<u>\$5,670,584</u>	<u>(\$5,670,584)</u>	<u>\$357</u>
Auto Registration Fund				
Assets:				
Cash and Cash Equivalents	\$83,656	\$3,463,456	(\$3,463,456)	\$83,656
Total Assets	<u>\$83,656</u>	<u>\$3,463,456</u>	<u>(\$3,463,456)</u>	<u>\$83,656</u>
Liabilities:				
Intergovernmental Payables	\$83,656	\$3,463,456	(\$3,463,456)	\$83,656
Total Liabilities	<u>\$83,656</u>	<u>\$3,463,456</u>	<u>(\$3,463,456)</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, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Township Gas Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$1,032,310	(\$1,032,310)	\$0
Total Assets	<u>\$0</u>	<u>\$1,032,310</u>	<u>(\$1,032,310)</u>	<u>\$0</u>
Liabilities:				
Other Accrued Liabilities	\$0	\$1,032,310	(\$1,032,310)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,032,310</u>	<u>(\$1,032,310)</u>	<u>\$0</u>
 Cigarette Tax Fund				
Assets:				
Cash and Cash Equivalents	\$280	\$12,725	(\$13,005)	\$0
Total Assets	<u>\$280</u>	<u>\$12,725</u>	<u>(\$13,005)</u>	<u>\$0</u>
Liabilities:				
Due To Others	\$280	\$12,725	(\$13,005)	\$0
Total Liabilities	<u>\$280</u>	<u>\$12,725</u>	<u>(\$13,005)</u>	<u>\$0</u>
 Special Emergency Planning Fund				
Assets:				
Cash and Cash Equivalents	\$54,262	\$22,640	(\$26,765)	\$50,137
Total Assets	<u>\$54,262</u>	<u>\$22,640</u>	<u>(\$26,765)</u>	<u>\$50,137</u>
Liabilities:				
Due To Others	\$54,262	\$22,640	(\$26,765)	\$50,137
Total Liabilities	<u>\$54,262</u>	<u>\$22,640</u>	<u>(\$26,765)</u>	<u>\$50,137</u>
 Inheritance Tax Fund				
Assets:				
Cash and Cash Equivalents	\$523,720	\$1,432,748	(\$1,631,918)	\$324,550
Investments	679,642	0	(679,642)	0
Total Assets	<u>\$1,203,362</u>	<u>\$1,432,748</u>	<u>(\$2,311,560)</u>	<u>\$324,550</u>
Liabilities:				
Due To Others	\$1,203,362	\$1,432,748	(\$2,311,560)	\$324,550
Total Liabilities	<u>\$1,203,362</u>	<u>\$1,432,748</u>	<u>(\$2,311,560)</u>	<u>\$324,550</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Undivided Tax Settlement Fund				
Assets:				
Cash and Cash Equivalents	\$679,922	\$95,709,012	(\$95,726,919)	\$662,015
Investments	882,354	1,445,981	(882,354)	1,445,981
Taxes Receivable	71,964,360	73,053,670	(71,964,360)	73,053,670
Total Assets	<u>\$73,526,636</u>	<u>\$170,208,663</u>	<u>(\$168,573,633)</u>	<u>\$75,161,666</u>
Liabilities:				
Due To Others	\$73,526,636	\$170,208,663	(\$168,573,633)	\$75,161,666
Total Liabilities	<u>\$73,526,636</u>	<u>\$170,208,663</u>	<u>(\$168,573,633)</u>	<u>\$75,161,666</u>
 Special Assessment Collection Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$1,924,143	(\$1,924,143)	\$0
Special Assessments Receivable	3,228,451	4,144,297	(3,228,451)	4,144,297
Total Assets	<u>\$3,228,451</u>	<u>\$6,068,440</u>	<u>(\$5,152,594)</u>	<u>\$4,144,297</u>
Liabilities:				
Due To Others	\$3,228,451	\$6,068,440	(\$5,152,594)	\$4,144,297
Total Liabilities	<u>\$3,228,451</u>	<u>\$6,068,440</u>	<u>(\$5,152,594)</u>	<u>\$4,144,297</u>
 Tri-County Board Fund				
Assets:				
Cash and Cash Equivalents	\$2,133,341	\$3,037,905	(\$3,756,729)	\$1,414,517
Investments	2,768,489	3,089,608	(2,768,489)	3,089,608
Taxes Receivable	1,943,875	1,946,163	(1,943,875)	1,946,163
Total Assets	<u>\$6,845,705</u>	<u>\$8,073,676</u>	<u>(\$8,469,093)</u>	<u>\$6,450,288</u>
Liabilities:				
Due To Others	\$6,845,705	\$8,073,676	(\$8,469,093)	\$6,450,288
Total Liabilities	<u>\$6,845,705</u>	<u>\$8,073,676</u>	<u>(\$8,469,093)</u>	<u>\$6,450,288</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
County Court Agency Fund				
Assets:				
Cash and Cash Equivalents	\$264,586	\$3,451,243	(\$3,441,382)	\$274,447
Accounts Receivable	854,704	748,403	(854,704)	748,403
Total Assets	<u>\$1,119,290</u>	<u>\$4,199,646</u>	<u>(\$4,296,086)</u>	<u>\$1,022,850</u>
Liabilities:				
Due To Others	\$1,119,290	\$4,199,646	(\$4,296,086)	\$1,022,850
Total Liabilities	<u>\$1,119,290</u>	<u>\$4,199,646</u>	<u>(\$4,296,086)</u>	<u>\$1,022,850</u>
General County Agency Fund				
Assets:				
Cash and Cash Equivalents	\$1,421,347	\$19,703,578	(\$20,002,418)	\$1,122,507
Total Assets	<u>\$1,421,347</u>	<u>\$19,703,578</u>	<u>(\$20,002,418)</u>	<u>\$1,122,507</u>
Liabilities:				
Due To Others	\$1,421,347	\$19,703,578	(\$20,002,418)	\$1,122,507
Total Liabilities	<u>\$1,421,347</u>	<u>\$19,703,578</u>	<u>(\$20,002,418)</u>	<u>\$1,122,507</u>
Other County Agencies Fund				
Assets:				
Cash and Cash Equivalents	\$2,957,878	\$2,755,852	(\$3,775,868)	\$1,937,862
Investments	3,838,514	4,232,702	(3,838,514)	4,232,702
Taxes Receivable	2,791,325	2,728,934	(2,791,325)	2,728,934
Total Assets	<u>\$9,587,717</u>	<u>\$9,717,488</u>	<u>(\$10,405,707)</u>	<u>\$8,899,498</u>
Liabilities:				
Due To Others	\$9,587,717	\$9,717,488	(\$10,405,707)	\$8,899,498
Total Liabilities	<u>\$9,587,717</u>	<u>\$9,717,488</u>	<u>(\$10,405,707)</u>	<u>\$8,899,498</u>
Hotel and Motel Lodging Tax Fund				
Assets:				
Cash and Cash Equivalents	\$4,051	\$382,918	(\$380,954)	\$6,015
Total Assets	<u>\$4,051</u>	<u>\$382,918</u>	<u>(\$380,954)</u>	<u>\$6,015</u>
Liabilities:				
Due To Others	\$4,051	\$382,918	(\$380,954)	\$6,015
Total Liabilities	<u>\$4,051</u>	<u>\$382,918</u>	<u>(\$380,954)</u>	<u>\$6,015</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
State Board of Building Standards Fund				
Assets:				
Cash and Cash Equivalents	\$3,599	\$25,508	(\$24,701)	\$4,406
Total Assets	\$3,599	\$25,508	(\$24,701)	\$4,406
Liabilities:				
Due To Others	\$3,599	\$25,508	(\$24,701)	\$4,406
Total Liabilities	\$3,599	\$25,508	(\$24,701)	\$4,406
 Total - All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$9,640,917	\$154,485,495	(\$156,420,967)	\$7,705,445
Investments	8,168,999	8,768,291	(8,168,999)	8,768,291
Taxes Receivable	76,699,560	77,728,767	(76,699,560)	77,728,767
Accounts Receivable	854,704	748,403	(854,704)	748,403
Special Assessments Receivable	3,228,451	4,144,297	(3,228,451)	4,144,297
Total Assets	\$98,592,631	\$245,875,253	(\$245,372,681)	\$99,095,203
Liabilities:				
Intergovernmental Payables	\$83,656	\$3,463,456	(\$3,463,456)	\$83,656
Due to Others	98,508,975	241,379,487	(240,876,915)	99,011,547
Other Accrued Liabilities	0	1,032,310	(1,032,310)	0
Total Liabilities	\$98,592,631	\$245,875,253	(\$245,372,681)	\$99,095,203

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)*

	2004	2005	2006	2007
Governmental Activities:				
Net Investment in Capital Assets	\$72,650,169	\$71,271,399	\$76,641,124	\$78,520,372
Restricted	34,146,735	39,750,610	35,965,761	36,922,276
Unrestricted	18,897,181	15,099,138	18,028,477	18,028,324
Total Governmental Activities Net Position	<u>\$125,694,085</u>	<u>\$126,121,147</u>	<u>\$130,635,362</u>	<u>\$133,470,972</u>
Business-type Activities:				
Net Investment in Capital Assets	\$5,519,649	\$5,204,582	\$5,467,311	\$4,812,358
Unrestricted	1,829,297	2,401,888	1,649,492	2,460,862
Total Business-type Activities Net Position	<u>\$7,348,946</u>	<u>\$7,606,470</u>	<u>\$7,116,803</u>	<u>\$7,273,220</u>
Primary Government:				
Net Investment in Capital Assets	\$78,169,818	\$76,475,981	\$82,108,435	\$83,332,730
Restricted	34,146,735	39,750,610	35,965,761	36,922,276
Unrestricted	20,726,478	17,501,026	19,677,969	20,489,186
Total Primary Government Net Position	<u>\$133,043,031</u>	<u>\$133,727,617</u>	<u>\$137,752,165</u>	<u>\$140,744,192</u>

Source: County Auditor's Office

* - Restated

Miami County, Ohio

2008	2009	2010	2011	2012	2013
*		*			
\$78,053,727	\$75,816,438	\$80,495,795	\$76,873,751	\$85,184,865	\$84,623,128
27,605,258	28,447,736	27,924,768	29,506,150	41,635,181	48,622,838
17,063,147	18,177,572	14,393,118	19,033,723	10,991,479	13,699,188
<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>	<u>\$146,945,154</u>
			*		
\$5,094,224	\$7,277,791	\$12,746,045	\$16,374,119	\$23,385,478	\$23,150,045
3,152,627	1,684,946	2,225,637	3,318,358	4,021,911	5,290,439
<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>	<u>\$28,440,484</u>
\$83,147,951	\$83,094,229	\$93,241,840	\$93,247,870	\$108,570,343	\$107,773,173
27,605,258	28,447,736	27,924,768	29,506,150	41,635,181	48,622,838
20,215,774	19,862,518	16,618,755	22,352,081	15,013,390	18,989,627
<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>	<u>\$175,385,638</u>

Miami County, Ohio

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

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

Miami County, Ohio

2007	2008	2009	2010	2011	2012	2013
\$17,712,859	\$19,526,936	\$19,547,540	\$18,139,014	\$16,418,718	\$15,692,704	\$16,819,974
13,284,599	13,501,156	14,234,058	14,011,503	13,390,803	15,901,185	16,571,844
13,434,394	15,692,390	14,987,085	12,761,984	12,390,060	11,075,877	11,228,512
536,828	612,086	602,603	538,551	542,840	605,984	546,876
9,935,429	10,150,601	10,809,904	11,840,755	14,052,691	8,397,223	11,004,745
14,866,755	15,398,717	15,246,637	12,851,916	14,671,764	14,678,303	14,297,379
256,451	237,609	250,342	351,205	496,312	320,406	372,758
<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>	<u>70,842,088</u>
1,580,027	1,341,121	1,469,710	1,465,738	1,716,456	1,462,077	1,420,753
1,662,836	1,642,150	2,282,710	2,463,509	3,038,304	2,491,626	2,671,319
4,664,059	5,145,223	4,482,949	5,140,902	5,328,031	5,378,338	4,924,796
301,094	415,074	419,668	409,201	421,552	332,117	327,898
<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>9,344,766</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>	<u>\$80,186,854</u>
\$5,616,612	\$5,236,592	\$5,248,129	\$6,311,731	\$4,169,361	\$5,060,027	\$4,788,928
512,707	537,483	542,738	682,346	671,843	633,780	932,803
2,309,418	2,738,276	2,186,559	2,130,811	2,067,902	1,738,403	2,102,213
996,836	1,568,107	1,688,791	2,501,104	2,279,469	1,114,844	1,579,475
6,649,206	6,440,503	5,380,347	6,015,375	5,948,000	6,073,523	5,478,067
17,640,571	19,217,099	21,544,583	15,142,033	16,371,227	17,690,268	21,332,101
7,051,583	5,381,366	9,717,152	6,327,060	11,496,687	13,108,196	8,977,920
<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>	<u>45,191,507</u>

(Continued)

Miami County, Ohio

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

	2004	2005	2006
Business-type Activities:			
Charges for Services			
Water	1,004,109	1,227,159	862,526
Sewer	1,268,253	1,308,466	1,590,212
Transfer Station	4,734,357	4,693,047	4,866,833
Sheriff Police Rotary	169,463	185,895	206,534
Operating Grants and Contributions	0	211,943	0
Capital Grants and Contributions	91,626	313,825	255,135
<i>Total Business-type Activities Program Revenues</i>	<u>7,267,808</u>	<u>7,940,335</u>	<u>7,781,240</u>
<i>Total Primary Government Program Revenues</i>	<u>46,348,981</u>	<u>46,649,604</u>	<u>42,516,949</u>
Net (Expense)/Revenue			
Governmental Activities	(21,853,286)	(25,793,934)	(26,199,462)
Business-type Activities	830,964	537,417	(541,530)
<i>Total Primary Government Net (Expense)/Revenue</i>	<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	\$12,098,988	\$11,579,852	\$12,032,427
Sales Taxes	10,448,932	10,398,794	10,415,445
Intergovernmental, Unrestricted	3,678,939	3,332,363	4,093,762
Investment Earnings	781,755	1,458,833	3,384,196
Miscellaneous	645,128	882,953	787,847
Transfers	0	0	0
<i>Total Governmental Activities</i>	<u>27,653,742</u>	<u>27,652,795</u>	<u>30,713,677</u>
Business-type Activities:			
Investment Earnings	7,055	31,368	51,863
Transfers	0	0	0
<i>Total Business-type Activities</i>	<u>7,055</u>	<u>31,368</u>	<u>51,863</u>
<i>Total Primary Government</i>	<u>\$27,660,797</u>	<u>\$27,684,163</u>	<u>\$30,765,540</u>
Change in Net Position			
Governmental Activities	\$5,800,456	\$1,858,861	\$4,514,215
Business-type Activities	838,019	568,785	(489,667)
<i>Total Primary Government Change in Net Position</i>	<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	2013
1,252,273	1,234,564	1,400,272	1,514,081	1,635,328	1,863,830	1,767,248
1,282,360	1,826,296	1,837,662	2,277,358	2,210,553	2,316,751	2,267,529
5,095,856	5,388,401	4,724,944	4,931,863	5,306,795	5,246,512	5,177,900
331,537	440,144	453,597	450,831	436,890	353,477	362,366
0	0	0	2,000	0	0	0
619,456	630,225	954,448	6,312,162	3,982,755	7,598,500	802,818
<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>10,377,861</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>	<u>55,569,368</u>
(29,250,382)	(34,000,069)	(29,369,870)	(31,384,468)	(28,958,699)	(21,252,641)	(25,650,581)
373,466	976,062	715,886	6,008,945	3,067,978	7,714,912	1,033,095
<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>	<u>(\$24,617,486)</u>
\$12,041,927	\$12,025,273	\$11,543,867	\$11,660,153	\$11,630,674	\$12,870,358	\$12,673,082
10,799,612	10,903,586	10,212,579	13,068,296	13,898,866	14,992,078	15,653,671
4,549,470	4,597,786	5,566,441	5,582,505	4,645,087	4,105,750	4,678,415
3,534,795	2,586,035	1,050,564	399,929	467,556	374,294	81,793
899,188	754,691	716,033	657,784	916,459	1,308,062	1,697,249
261,000	0	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>	<u>34,784,210</u>
43,951	(2,431)	0	0	0	0	0
(261,000)	0	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>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>	<u>\$34,784,210</u>
\$2,835,610	(\$3,132,698)	(\$280,386)	(\$15,801)	\$2,599,943	\$12,397,901	\$9,133,629
156,417	973,631	715,886	6,008,945	3,067,978	7,714,912	1,033,095
<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>	<u>\$10,166,724</u>

Miami County, Ohio

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

	2004	2005	2006	2007
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	903,688	872,622	894,445	576,108
Unreserved	16,182,044	15,118,408	15,754,138	16,022,522
<i>Total General Fund</i>	<u>17,085,732</u>	<u>15,991,030</u>	<u>16,648,583</u>	<u>16,598,630</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	2,034,744	2,699,879	3,368,175	3,251,450
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	17,751,218	22,360,201	23,224,956	22,667,534
Capital Projects Funds	4,080,736	3,443,341	3,623,891	3,794,010
<i>Total All Other Governmental Funds</i>	<u>23,866,698</u>	<u>28,503,421</u>	<u>30,217,022</u>	<u>29,712,994</u>
<i>Total Governmental Funds</i>	<u>\$40,952,430</u>	<u>\$44,494,451</u>	<u>\$46,865,605</u>	<u>\$46,311,624</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

2008	2009	2010	2011	2012	2013
\$0	\$0	\$0	\$608,364	\$592,566	\$655,377
0	0	0	619,924	1,072,498	5,220,127
0	0	0	13,530,557	14,887,562	11,283,760
1,283,243	1,569,366	1,457,500	0	0	0
13,782,335	9,836,526	10,759,197	0	0	0
<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>	<u>17,159,264</u>
0	0	0	362,752	287,289	370,333
0	0	0	28,737,844	30,327,389	34,628,641
0	0	0	301,552	484,169	525,829
0	0	0	(71,394)	(3,764,797)	(113,764)
3,469,785	6,295,585	6,540,518	0	0	0
22,832,667	22,745,377	21,013,612	0	0	0
3,285,072	(2,106,161)	1,774,822	0	0	0
<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>35,411,039</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>	<u>\$52,570,303</u>

Miami County, Ohio

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

	2004	2005	2006	2007
Revenues:				
Taxes	\$22,332,039	\$22,358,954	\$22,464,867	\$22,861,955
Intergovernmental Revenues	23,099,591	28,238,711	27,391,229	27,826,871
Charges for Services	12,544,201	12,746,020	13,167,486	13,116,307
Licenses and Permits	536,189	569,560	831,512	677,437
Investment Earnings	778,890	1,307,248	3,284,614	3,754,229
Fines and Forfeitures	1,324,446	1,588,780	1,683,942	1,577,088
All Other Revenue	1,028,869	1,778,436	1,132,191	1,185,525
Total Revenue	<u>61,644,225</u>	<u>68,587,709</u>	<u>69,955,841</u>	<u>70,999,412</u>
Expenditures:				
Current:				
Public Safety	16,396,824	16,641,367	17,106,536	17,968,563
Health	10,630,088	10,887,323	12,164,068	13,923,150
Human Services	12,666,216	13,121,151	13,714,744	14,184,550
Conservation and Recreation	484,357	605,586	591,531	536,828
Public Works	7,528,033	9,030,828	8,912,625	9,329,376
General Government	13,167,295	14,572,874	14,194,800	14,921,902
Capital Outlay	636,854	710,288	403,473	141,335
Debt Service:				
Principal Retirement	563,336	557,008	575,550	597,728
Interest and Fiscal Charges	315,666	296,583	277,989	259,302
Total Expenditures	<u>62,388,669</u>	<u>66,423,008</u>	<u>67,941,316</u>	<u>71,862,734</u>
Excess (Deficiency) of Revenues Over Expenditures	(744,444)	2,164,701	2,014,525	(863,322)

Miami County, Ohio

2008	2009	2010	2011	2012	2013
\$22,934,316	\$21,716,888	\$24,642,365	\$25,492,122	\$27,828,466	\$28,408,050
31,213,247	32,292,173	30,947,595	30,090,830	28,084,064	32,371,448
13,621,453	12,730,797	14,402,523	11,851,532	12,128,557	12,603,491
887,866	618,133	816,818	787,109	1,079,176	1,062,559
2,553,524	1,036,191	564,401	498,547	378,514	93,228
1,651,543	1,533,246	1,431,709	1,307,434	1,321,412	1,254,510
961,104	1,224,378	1,060,312	1,894,260	1,244,690	1,385,518
<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>	<u>77,178,804</u>
19,119,238	18,600,299	17,690,873	15,544,939	15,725,885	17,040,768
13,461,964	13,801,169	13,918,324	12,853,797	15,969,575	16,939,084
15,857,126	14,748,863	12,609,589	12,039,941	11,271,869	11,423,078
612,086	602,603	538,551	542,840	605,984	546,876
9,994,405	10,217,135	11,997,282	13,213,684	7,388,860	10,785,487
14,993,615	14,576,070	13,643,226	13,524,986	14,069,902	14,081,283
853,981	4,068,048	3,982,949	1,456,394	6,424,365	1,436,435
488,185	504,400	516,886	423,179	375,871	583,700
239,051	251,900	375,980	308,840	334,673	464,028
<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>	<u>73,300,739</u>
(1,796,598)	(6,218,681)	(1,407,937)	2,013,234	(102,105)	3,878,065

(Continued)

Miami County, Ohio

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

	2004	2005	2006	2007
Other Financing Sources (Uses):				
Other Financing Sources - Capital Leases	0	52,480	26,240	99,508
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	1,088,577	932,871	1,382,344	1,352,867
Transfers Out	(1,088,577)	(932,871)	(1,382,344)	(1,091,867)
Total Other Financing Sources (Uses)	<u>0</u>	<u>52,480</u>	<u>26,240</u>	<u>360,508</u>
Net Change in Fund Balance	<u>(\$744,444)</u>	<u>\$2,217,181</u>	<u>\$2,040,765</u>	<u>(\$502,814)</u>
Debt Service as a Percentage of Noncapital Expenditures	1.79%	1.39%	1.42%	1.27%

Source: County Auditor's Office

Miami County, Ohio

2008	2009	2010	2011	2012	2013
0	0	0	0	0	0
0	0	0	3,730,850	0	0
0	0	4,570,000	0	0	4,620,000
0	0	0	106,770	0	0
0	0	40,979	0	0	103,106
0	0	0	(3,785,568)	0	0
729,814	976,550	714,551	705,846	971,850	929,307
(729,814)	(976,550)	(714,551)	(705,846)	(971,850)	(929,307)
<u>0</u>	<u>0</u>	<u>4,610,979</u>	<u>52,052</u>	<u>0</u>	<u>4,723,106</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>	<u>\$8,601,171</u>

0.99%

1.05%

1.31%

1.10%

1.22%

1.48%

Miami County, Ohio

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

Tax year	2004	2005	2006	2007
Real Property				
Assessed	\$1,773,597	\$1,830,420	\$1,860,507	\$2,054,076
Actual	5,067,420	5,229,771	5,315,734	5,868,789
Public Utility				
Assessed	63,432	62,042	60,255	53,199
Actual	181,234	177,263	172,157	151,997
Tangible Personal Property				
Assessed	281,330	269,489	200,084	131,018
Actual	1,125,320	1,077,956	1,067,115	1,048,144
Total				
Assessed	2,118,359	2,161,951	2,120,846	2,238,293
Actual	6,373,974	6,484,990	6,555,006	7,068,930
Assessed Value as a Percentage of Actual Value	33.23%	33.34%	32.35%	31.66%
Total Direct Tax Rate	9.11	9.12	8.81	8.80

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

2008	2009	2010	2011	2012	2013
\$2,075,563	\$2,104,198	\$2,103,557	\$2,110,201	\$2,112,239	\$2,046,764
5,930,180	6,011,994	6,010,163	6,029,146	6,034,969	5,847,897
54,562	53,868	56,115	57,423	61,065	66,912
155,891	153,909	160,329	164,066	174,471	191,177
64,837	0	0	0	0	0
1,037,392	0	0	0	0	0
2,194,962	2,158,066	2,159,672	2,167,624	2,173,304	2,113,676
7,123,463	6,165,903	6,170,491	6,193,211	6,209,440	6,039,074
30.81%	35.00%	35.00%	35.00%	35.00%	35.00%
8.81	8.81	8.81	8.81	8.75	8.81

Miami County, Ohio

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</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	0.45	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	0.01	0.02	0.06	0.05
Total	<u>9.11</u>	<u>9.12</u>	<u>8.81</u>	<u>8.80</u>
Overlapping Rates				
Corporations	1.40 - 18.52	1.40 - 18.53	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	29.87 - 64.15	29.87 - 65.15	29.87 - 66.80	29.50 - 70.05
Joint Vocational School Districts	2.58 - 5.45	2.58 - 5.45	2.58 - 5.45	2.58 - 5.35

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

2008	2009	2010	2011	2012	2013
2.40	2.40	2.40	2.40	2.34	2.40
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
0.06	0.06	0.06	0.06	0.06	0.06
8.81	8.81	8.81	8.81	8.75	8.81
1.40 - 18.53	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53	.70 - 18.53	1.40-18.53
1.10 - 9.40	1.10 - 9.40	.40 - 9.40	.40 - 9.40	0 - 9.40	1.10 - 9.40
29.50 - 70.05	29.15 - 70.05	29.15 - 70.05	29.15 - 70.05	29.07 - 75.95	28.90 - 75.95
2.58 - 5.18	2.58 - 5.36	2.58 - 5.32	2.58 - 5.32	2.58 - 5.30	2.58 - 5.32

Miami County, Ohio

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

		2013		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power & Light	Utilities	\$53,719,860	1	2.62%
Meijer Distribution Inc	Warehouse	11,383,900	2	0.56%
Vectren Energy Delivery	Utilities	7,542,660	3	0.37%
Pioneer Rural Electric	Utilities	6,405,010	4	0.31%
American Honda Motor	Manufacturing	6,363,460	5	0.31%
F & P America Mfg. Inc	Manufacturing	4,186,490	6	0.20%
Menard Inc	Retail	4,154,370	7	0.20%
Aileron Real Estate LLC	Property Management	3,672,990	8	0.18%
Harvey A Tolson	Retail	3,516,520	9	0.17%
Midamco	Manufacturing	3,392,950	10	0.17%
Subtotal		104,338,210		5.09%
All Others		1,942,425,790		94.91%
Total		<u>\$2,046,764,000</u>		<u>100.00%</u>
		2004		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
M T Picture Display	Manufacturing	\$41,897,830	1	2.36%
Dayton Power & Light	Utilities	37,393,500	2	2.11%
American Honda Motor	Manufacturing	24,956,150	3	1.41%
Meijers Inc	Retail	21,828,020	4	1.23%
I;inois Tool Works Inc	Manufacturing	14,595,730	5	0.82%
Goodrich Corporation	Manufacturing	13,805,060	6	0.78%
F & P America	Manufacturing	9,872,960	7	0.56%
Jackson Tube Services	Manufacturing	9,171,400	8	0.52%
Midamco	Manufacturing	8,849,340	9	0.50%
Evenflo	Manufacturing	8,650,400	10	0.49%
Subtotal		191,020,390		10.78%
All Others		1,582,576,610		89.22%
Total		<u>\$1,773,597,000</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings



Miami County, Ohio

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

Collection Year	<u>2004</u>	<u>2005</u>	<u>2006</u>
Total Tax Levy (1)	\$16,886,055	\$17,119,135	\$16,616,509
Collections within the Fiscal Year of the Levy			
Current Tax Collections	16,516,878	16,608,418	16,203,212
Percent of Levy Collected	97.81%	97.02%	97.51%
Delinquent Tax Collections	<u>535,588</u>	<u>533,555</u>	<u>623,936</u>
Total Tax Collections (2)	17,052,466	17,141,973	16,827,148
Percent of Total Tax Collections To Tax Levy	100.99%	100.13%	101.27%
Accumulated Outstanding Delinquent Taxes	1,028,662	1,095,502	967,892
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	6.09%	6.40%	5.82%

Note:

(1) Taxes levied and collected are presented on a cash basis.

(2) The County's current computer system is unable to track delinquent tax collections by tax year.

Source: County Auditor's Office

Miami County, Ohio

2007	2008	2009	2010	2011	2012	2013
\$17,319,900	\$16,817,019	\$16,271,945	\$17,091,793	\$17,248,629	\$19,239,431	\$19,262,043
16,861,590	16,330,796	15,844,376	16,614,668	16,815,236	18,779,671	18,808,282
97.35%	97.11%	97.37%	97.21%	97.49%	97.61%	97.64%
493,813	1,093,485	481,486	454,667	461,353	458,971	444,413
17,355,403	17,424,281	16,325,862	17,069,335	17,276,589	19,238,642	19,252,695
100.20%	103.61%	100.33%	99.87%	100.16%	100.00%	99.95%
1,186,677	1,458,507	881,820	910,935	920,963	1,015,772	995,414
6.85%	8.67%	5.42%	5.33%	5.34%	5.28%	5.17%

Miami County, Ohio

Taxable Sales By Industry (Category) Last Ten Years

	2004	2005	2006	2007
Sales Tax Payments	\$3,287,791	\$3,274,208	\$3,226,079	\$3,270,156
Direct Pay Tax Return Payments	220,309	255,101	274,567	385,540
Seller's Use Tax Return Payments	799,544	815,409	695,175	798,282
Consumer's Use Tax Return Payments	192,440	257,052	285,595	288,787
Motor Vehicle Tax Payments	1,903,762	1,763,393	1,639,974	1,691,254
Non-Resident Motor Vehicle Tax	N/A	N/A	N/A	2,293
Watercraft and Outboard Motors	33,742	31,819	27,620	26,760
Department of Liquor Control	22,543	24,219	26,531	28,530
Sales Tax on Motor Vehicle Fuel Refunds	1,751	2,633	3,098	2,354
Sales/Use Tax Voluntary Payments	8,996	7,314	4,992	5,664
Statewide Master Numbers	3,920,292	4,209,616	4,318,793	4,333,283
Sales/Use Tax Assessment Payments	18,017	29,062	42,767	13,372
Streamlined Sales Tax Payments	N/A	N/A	N/A	1,010
Adjustments Made to Prior Allocations	(267)	0	0	0
Less 1% Administrative Rotary Fund	(104,089)	(106,698)	(105,377)	(108,378)
Sales/Use Tax Refunds Approved	(27,927)	(39,592)	(47,507)	(9,459)
Total	\$10,276,904	\$10,523,536	\$10,392,307	\$10,729,448
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

2008	2009	2010	2011	2012	2013
\$3,364,045	\$2,926,985	\$3,689,071	\$4,139,377	\$4,343,084	\$4,618,687
442,275	294,993	680,578	678,571	979,056	1,017,411
910,110	774,112	997,562	1,151,794	1,197,025	1,387,780
284,375	162,733	280,535	322,199	331,917	378,298
1,578,728	1,406,095	1,759,562	1,986,967	2,189,811	2,429,481
24,087	13,391	23,433	34,242	37,492	48,821
22,307	18,739	30,252	20,434	25,485	29,024
30,863	31,852	40,655	42,136	43,977	46,730
4,199	3,849	1,707	3,378	4,294	4,432
9,254	5,376	10,523	7,939	12,084	18,188
4,411,571	4,276,822	5,420,346	5,494,965	5,701,430	5,719,148
52,396	125,969	76,003	94,439	95,173	88,435
3,153	4,890	5,700	6,942	7,376	6,627
(389)	0	0	23	8,192	46,094
(111,181)	(99,871)	(129,516)	(139,418)	(149,178)	(158,164)
(19,269)	(58,738)	(64,258)	(41,561)	(58,534)	(22,707)
<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>	<u>\$15,658,285</u>
1.00%	1.00%	1.25%	1.25%	1.25%	1.25%

Miami County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2004	2005	2006	2007
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$7,050,000	\$6,525,000	\$5,985,000	\$5,445,000
Superfund Site Liability	2,914,659	2,745,227	2,080,553	1,899,771
Capital Leases	99,379	119,851	110,541	152,321
Business-type Activities ⁽¹⁾				
General Obligation Bonds Payable	\$4,890,000	\$6,590,000	\$6,150,000	\$6,410,000
OPWC Loans Payable	621,000	576,400	911,800	847,200
OWDA Loans Payable	0	0	0	0
Total Primary Government	<u>\$15,575,038</u>	<u>\$16,556,478</u>	<u>\$15,237,894</u>	<u>\$14,754,292</u>
Population ⁽²⁾				
Miami County	98,868	98,868	98,868	98,868
Outstanding Debt Per Capita	\$158	\$167	\$154	\$149
Income ⁽³⁾				
Personal (in thousands)	3,006,675	3,029,810	3,173,366	3,281,330
Percentage of Personal Income	0.52%	0.55%	0.48%	0.45%

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

2008	2009	2010	2011	2012	2013
(4)					
\$4,995,000	\$4,530,000	\$8,620,000	\$8,452,850	\$8,089,650	\$12,125,950
9,267,390	8,765,900	8,264,410	7,762,920	7,261,430	6,759,940
114,136	74,736	37,850	12,671	0	0
			(5)		
\$9,515,000	\$8,865,000	\$8,190,000	\$8,317,150	\$7,750,350	\$7,164,050
1,007,600	931,750	855,900	930,050	854,200	770,850
945,347	1,171,436	2,655,212	3,134,611	3,984,639	6,051,272
<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>	<u>\$32,872,062</u>
98,868	98,868	102,506	102,506	102,506	102,506
\$261	\$246	\$279	\$279	\$273	\$321
3,418,163	3,331,852	3,593,040	3,794,875	4,016,288	4,016,288
0.76%	0.73%	0.80%	0.75%	0.70%	0.82%

Miami County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2004	2005	2006	2007
Population ⁽¹⁾	98,868	98,868	98,868	98,868
Assessed Value ⁽²⁾	\$2,118,359	\$2,161,951	\$2,120,846	\$2,238,293
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$7,050,000	\$6,525,000	\$5,985,000	\$5,445,000
Resources Available to Pay Principal ⁽⁴⁾	\$86,776	\$100,095	\$127,347	\$119,832
Net General Bonded Debt	\$6,963,224	\$6,424,905	\$5,857,653	\$5,325,168
Ratio of Net Bonded Debt to Estimated Actual Value	0.33%	0.30%	0.28%	0.24%
Net Bonded Debt per Capita	\$70.43	\$64.98	\$59.25	\$53.86

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.

Miami County, Ohio

2008	2009	2010	2011	2012	2013
98,868	98,868	102,506	102,506	102,506	102,506
\$2,194,962	\$2,158,066	\$2,159,672	\$2,167,624	\$2,173,304	\$2,113,676
\$4,995,000	\$4,530,000	\$8,620,000	\$8,452,850	\$8,089,650	\$12,125,950
\$120,392	\$84,564	\$43,696	\$43,203	\$56,718	\$74,889
\$4,874,608	\$4,445,436	\$8,576,304	\$8,409,647	\$8,032,932	\$12,051,061
0.22%	0.21%	0.40%	0.39%	0.37%	0.57%
\$49.30	\$44.96	\$83.67	\$82.04	\$78.37	\$117.56



Miami County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2013*

<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	\$18,885,890	100.00%	\$18,885,890
Overlapping:			
Corporations wholly within the County	12,744,412	100.00%	12,744,412
Corporations with Overlapping Boundaries	48,368,233	1.75%	846,444
School Districts wholly within the County	85,625,313	100.00%	<u>85,625,313</u>
		Subtotal	<u>99,216,169</u>
		Total	<u><u>\$118,102,059</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	2004	2005	2006	2007
<u>Total Debt</u>				
Net Assessed Valuation	\$2,118,359,000	\$2,161,951,000	\$2,120,846,000	\$2,238,293,000
Debt Limit (1)	51,458,975	52,548,775	51,521,150	54,457,325
County Debt Outstanding (2)	7,050,000	6,525,000	5,985,000	5,445,000
Less:				
Applicable Debt Service Fund Amounts	(86,776)	(100,095)	(127,347)	(119,832)
Net Indebtedness Subject to Limit	<u>6,963,224</u>	<u>6,424,905</u>	<u>5,857,653</u>	<u>5,325,168</u>
Overall Legal Debt Margin	<u>\$44,495,751</u>	<u>\$46,123,870</u>	<u>\$45,663,497</u>	<u>\$49,132,157</u>
	86.47%	87.77%	88.63%	90.22%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$2,118,359,000	\$2,161,951,000	\$2,120,846,000	\$2,238,293,000
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	21,183,590	21,619,510	21,208,460	22,382,930
Net Indebtedness Subject to Limit	<u>6,963,224</u>	<u>6,424,905</u>	<u>5,857,653</u>	<u>5,325,168</u>
Overall Legal Debt Margin	<u>\$14,220,366</u>	<u>\$15,194,605</u>	<u>\$15,350,807</u>	<u>\$17,057,762</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

2008	2009	2010	2011	2012	2013
\$2,194,962,000	\$2,158,066,000	\$2,159,672,000	\$2,167,624,000	\$2,173,304,000	\$2,113,676,000
53,374,050	52,451,650	52,491,800	52,690,600	52,832,600	51,341,900
4,995,000	4,530,000	8,620,000	8,452,850	8,089,650	12,125,950
(120,392)	(84,564)	(43,696)	(43,203)	(56,718)	(74,889)
4,874,608	4,445,436	8,576,304	8,409,647	8,032,932	12,051,061
<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>	<u>\$39,290,839</u>
90.87%	91.52%	83.66%	84.04%	84.80%	76.53%
\$2,194,962,000	\$2,158,066,000	\$2,159,672,000	\$2,167,624,000	\$2,173,304,000	\$2,113,676,000
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
21,949,620	21,580,660	21,596,720	21,676,240	21,733,040	21,136,760
4,874,608	4,445,436	8,576,304	8,409,647	8,032,932	12,051,061
<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>	<u>\$9,085,699</u>

Miami County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2004	2005	2006	2007
Population ⁽¹⁾				
Miami County	98,868	98,868	98,868	98,868
Income ⁽²⁾				
Total Personal (in thousands)	\$3,006,675	\$3,029,810	\$3,173,366	\$3,281,330
Per Capita	\$30,411	\$30,645	\$32,097	\$33,189
Unemployment Rate ⁽³⁾				
Federal	6.0%	5.5%	4.6%	4.6%
State	6.1%	6.0%	5.5%	5.6%
Miami County	5.7%	5.6%	5.5%	5.4%
Civilian Work Force Estimates ⁽³⁾				
State	5,875,300	5,900,400	5,934,000	5,976,500
Miami County	54,300	54,100	55,100	55,400

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

2008	2009	2010	2011	2012	2013
98,868	98,868	102,506	102,506	102,506	102,506
\$3,418,163	\$3,331,852	\$3,593,040	\$3,794,875	\$4,016,288	\$4,016,288
\$34,573	\$33,700	\$35,052	\$37,021	\$39,181	\$39,181
5.8%	9.3%	9.6%	8.5%	8.1%	7.4%
6.6%	10.2%	10.1%	7.9%	7.2%	7.4%
6.4%	11.7%	9.6%	7.6%	7.0%	7.2%
5,986,400	5,970,200	5,897,600	5,791,000	5,747,900	5,765,700
55,400	55,400	54,200	53,100	52,400	52,100



Miami County, Ohio

Principal Employers Current Year and Nine Years Ago

		2013		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Upper Valley Medical Center	Hospital	1,369	1	2.63%
Clopay Bldg./ Products	Manufacturing	936	2	1.80%
Miami County	Government	841	3	1.61%
Meijer Distribution	Warehouse	835	4	1.60%
ConAgra	Manufacturing	684	5	1.31%
F & P America	Manufacturing	673	6	1.29%
UTC Aerospace Systems	Manufacturing	670	7	1.29%
Hobart Corporation	Manufacturing	513	8	0.98%
ITW/Hobart Brothers Company	Manufacturing	500	9	0.96%
Troy City School District	School	479	10	0.92%
Total		<u>7,500</u>		
Total Employment within the County		<u><u>52,100</u></u>		
		2004		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Upper Valley Medical Center	Hospital	1,800	1	3.31%
Miami County	Government	1,021	2	1.88%
Meijer Distribution	Warehouse	884	3	1.63%
M T Picture Display	Manufacturing	829	4	1.53%
Goodrich Corporation	Manufacturing	698	5	1.29%
Hobart Corporation	Manufacturing	651	6	1.20%
F & P America Mfg. Inc	Manufacturing	600	7	1.10%
ITW/Hobart Brothers Company	Manufacturing	539	8	0.99%
Troy City School District	School	486	9	0.90%
Evenflo Juvenile Furniture Company	Manufacturing	311	10	0.57%
Total		<u>7,819</u>		
Total Employment within the County		<u><u>54,300</u></u>		

Source: County Auditor's Office

Miami County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2004	2005	2006	2007	2008
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	12.25	12.75	13.25	13.00	12.00
Auditor	23.75	24.75	24.75	24.50	25.00
Treasurer	5.00	5.00	5.00	5.00	5.00
Prosecutor	11.00	11.00	11.00	11.50	11.50
Planning and Zoning	6.00	3.50	3.50	3.00	3.00
Elections	9.00	10.00	10.00	8.50	8.00
Records Center	8.75	8.00	8.00	8.00	7.00
Building Regulations	7.00	7.00	11.00	11.00	11.00
Maintenance	14.00	14.50	14.50	14.50	15.50
Department of Development	1.00	1.00	1.00	2.00	2.50
Judicial					
Law Library	2.00	2.00	2.00	1.00	1.00
Common Pleas Court	18.00	13.00	14.00	12.00	13.00
Probate Court	6.00	6.50	6.50	6.00	5.00
Municipal Court	43.50	44.00	43.00	40.50	45.00
Juvenile Court	21.00	22.00	22.50	19.00	18.00
Public Defender	6.00	6.00	6.00	6.00	6.00
Clerk of Courts	17.25	17.25	17.25	16.00	16.00
Public Safety					
Coroner	1.00	1.00	1.00	1.00	1.00
Communication Center - 911	28.00	30.00	29.50	27.00	29.00
Sheriff	131.00	133.50	134.50	140.50	139.00
Adult Probation	3.00	3.00	3.00	3.00	3.00
Juvenile Probation	6.00	6.00	6.00	6.00	7.00
Juvenile Detention Center	29.25	30.75	30.75	30.50	25.50
Juvenile Rehabilitation Center	35.50	36.50	34.50	33.50	35.50
Public Works					
Water Districts	1.00	2.00	2.00	2.00	5.00
Sanitary Sewer	7.00	7.00	9.00	9.00	6.00
Transfer Station	12.50	14.00	13.50	13.50	14.50
Engineering	51.25	51.25	51.25	53.50	53.50
Transit	1.00	2.00	3.00	3.00	2.50
Health					
Board of Health	39.00	38.00	35.00	34.50	35.50
Dog and Kennel	4.50	5.50	5.50	5.50	5.50
Riverside MRDD	157.00	149.00	147.00	146.00	140.00
FCFC / Help Me Grow	6.00	6.00	7.00	7.50	6.50
WIC	4.00	4.00	4.00	4.50	4.00
Tri-County	15.00	15.00	16.00	17.00	16.00

Miami County, Ohio

2009	2010	2011	2012	2013
10.00	11.00	11.00	11.50	10.00
23.50	21.00	21.00	24.50	27.00
5.00	5.00	5.00	5.00	5.50
11.50	9.50	9.50	10.50	12.00
3.00	2.00	0.00	0.00	0.00
7.00	7.00	7.00	6.00	8.00
6.00	6.50	6.00	5.50	6.00
10.00	9.00	0.00	0.00	0.00
10.00	8.00	9.00	9.50	10.50
3.00	3.00	13.00	13.00	15.00
1.00	1.00	0.50	0.50	0.50
11.00	12.00	13.00	13.00	14.00
5.00	5.00	5.00	5.00	5.00
38.50	36.00	26.50	26.50	27.00
18.00	17.00	16.00	13.50	21.50
6.00	6.00	5.50	5.50	5.50
16.00	15.00	24.00	26.50	25.00
1.00	1.00	1.00	1.00	1.00
28.00	27.00	26.00	23.00	25.00
116.00	86.00	84.00	84.00	101.50
3.00	2.00	1.50	1.50	1.00
7.00	5.00	5.00	8.00	5.00
27.00	27.50	26.00	27.00	27.50
32.50	35.00	31.50	27.00	24.50
3.00	3.00	2.00	2.00	2.00
6.00	7.00	6.00	5.50	6.50
15.50	15.50	18.00	16.50	14.50
53.00	51.00	40.00	40.00	39.00
2.50	2.00	2.00	2.00	2.00
36.00	27.50	26.50	25.00	25.50
5.50	5.50	5.50	5.50	5.50
128.50	125.50	121.00	118.50	118.50
5.50	5.50	3.50	4.00	3.00
3.50	5.00	5.50	5.50	5.50
14.00	13.00	14.00	11.00	14.00

(Continued)

Miami County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Human Services					
Children's Services	37.00	37.00	37.00	38.00	36.00
Veteran Services	5.00	5.00	5.00	5.50	5.50
Child Support Enforcement Agency	19.50	19.50	21.50	21.50	20.50
Jobs and Family Services	44.50	49.50	51.00	51.00	52.50
David L Brown Youth Center	15.00	13.00	13.00	13.00	12.50
Victim Witness Program	4.50	4.50	4.50	4.50	3.50
Conservation and Recreation					
Soil and Water Conservation	6.50	6.50	6.50	5.50	6.50
Park District	25.00	27.50	30.25	34.50	30.00
	<u>900.50</u>	<u>905.25</u>	<u>914.50</u>	<u>912.50</u>	<u>900.50</u>

Source: Miami County Auditor

Miami County, Ohio

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
35.50	32.00	31.00	30.50	32.50
5.50	5.50	5.50	6.50	7.00
19.50	20.50	21.00	21.50	20.50
48.50	45.50	43.50	39.50	37.00
10.50	10.00	10.00	9.50	9.00
3.50	4.00	3.00	4.00	3.00
6.00	6.00	6.00	5.00	5.00
<u>34.50</u>	<u>36.50</u>	<u>36.00</u>	<u>38.00</u>	<u>39.00</u>
<u>835.50</u>	<u>778.00</u>	<u>747.00</u>	<u>737.50</u>	<u>767.00</u>

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2004	2005	2006	2007
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,234	2,072	2,042	1,985
Number of Public Hearings	41	27	39	29
Auditor				
Number of Non-exempt Conveyances	2,878	3,000	2,604	2,305
Number of Exempt Conveyances	1,708	1,633	1,510	1,470
Number of Real Estate Transfers	4,586	4,633	4,114	3,775
Number of General Warrants Issued	31,797	29,420	28,821	28,668
Number of Payroll Warrants Issued	25,908	25,416	25,653	25,942
Number of Receipt Pay-ins Issued	21,808	22,037	26,314	21,343
Treasurer				
Number of Parcels Billed ***	N/A	N/A	46,898	47,203
Number of Parcels Collected ***	N/A	N/A	44,367	44,759
Prosecuting Attorney				
Number of Criminal Cases - Common Pleas	524	643	628	191
Number of Criminal Cases - Juvenile Court	1,532	1,348	1,389	1,357
Board of Elections				
Number of Registered Voters	72,169	66,698	68,732	69,972
Number of Voters Last General Election	52,104	26,775	37,390	21,243
Percentage of Registered Voters that Voted	72.20%	40.14%	54.40%	30.36%
Recorder				
Number of Deeds Recorded	4,757	4,778	4,274	3,588
Number of Mortgages Recorded	9,433	8,503	7,295	6,124
Number of Military Discharges Recorded	20	10	21	7
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	846	828	960	1,053
Number of Criminal Cases Filed	524	643	628	553
Number of Domestic Cases Filed	540	569	548	761

Miami County, Ohio

2008	2009	2010	2011	2012	2013
1,845	1,995	1,860	1,818	1,825	1,829
18	20	29	24	27	17
1,987	1,870	1,983	1,861	1,499	2,485
1,369	1,345	1,328	1,365	2,135	1,590
3,356	3,215	3,311	3,226	3,634	4,075
29,369	27,838	26,681	25,207	23,819	23,391
25,893	25,597	22,783	21,949	21,472	21,454
22,388	27,448	21,177	22,289	19,084	20,329
47,320	49,699	49,765	49,982	50,073	50,164
44,923	47,481	47,414	47,631	47,616	47,518
587	569	451	426	506	510
1,342	1,187	1,234	1,548	1,293	1,143
71,373	72,080	71,894	68,220	70,675	69,695
51,496	32,348	38,985	35,107	52,014	14,547
72.15%	44.88%	54.23%	47.97%	73.90%	20.87%
3,372	3,156	3,468	3,122	3,229	4,019
4,420	5,236	4,918	4,106	4,974	5,164
11	10	11	10	9	10
47	47	47	36	35	35
615,363	615,363	615,363	500,161	408,874	408,874
1,117	1,203	1,146	915	846	673
587	569	451	426	506	477
787	462	517	509	473	422

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2004	2005	2006	2007
Probate Court				
Number of Estates Filed	614	568	562	546
Number of Guardianships Filed	82	69	81	30
Number of Adoptions Filed	50	58	55	42
Number of Marriages Filed	695	718	673	700
Juvenile Court				
Number of Civil Cases Filed	2,421	2,242	2,363	2,272
Number of Criminal / Delinquent Cases	1,532	1,348	1,389	1,357
Number of Traffic Cases	867	788	749	705
Number of Adult Cases	120	151	131	169
Number of Unruly Cases	N/A	N/A	N/A	N/A
Municipal Court				
Number of Civil Cases Filed	2,307	2,475	2,588	3,114
Number of Criminal and Traffic Cases Filed	16,980	19,864	20,520	19,340
Clerk of Courts				
Number of Domestic relations Cases Filed	540	569	548	441
Number of Civil Cases Filed	846	828	960	1,053
Number of Criminal Cases Filed	528	643	628	553
Number of Domestic Violence Cases Filed	226	290	304	320
Number of Appeals Filed	43	46	52	37
Number of Certificates of Judgement Filed	917	1,592	1,652	2,058
Number of Titles Issued	50,653	46,628	43,708	41,737
Public Safety				
Sheriff				
Jail Operation				
Average Daily Jail Census	86	87	85	104
Prisoners Booked	3,575	3,824	6,007	3,752
Prisoners Released	2,976	2,837	2,944	2,764
Incarceration Facility *				
Average Daily Jail Census	218	196	226	201
Prisoners Booked	2,244	1,753	2,202	2,051
Prisoners Released	2,232	1,748	2,203	2,043
Enforcement				
Number of Citations Issued	2,879	3,019	3,262	2,850
Number of Warrants Served	558	655	729	1,120
Number of Calls for Service	37,141	37,284	40,327	47,997
Number of Sheriff Sales - Real Estate	391	400	431	553

Miami County, Ohio

2008	2009	2010	2011	2012	2013
558	584	556	618	631	534
94	75	55	66	60	67
69	45	52	42	48	34
690	643	654	620	652	666
2,361	2,808	2,817	2,944	2,923	2,637
1,342	1,187	1,000	1,261	971	845
651	683	589	572	571	478
160	117	100	138	116	100
N/A	237	234	323	322	298
3,996	3,123	3,094	2,921	2,908	2,184
20,204	18,742	15,859	15,164	17,310	1,601
455	462	517	509	473	422
1,123	1,203	1,146	915	846	673
629	587	470	452	506	510
332	311	352	326	336	392
46	47	38	32	26	44
2,669	3,214	3,289	3,570	3,904	3,452
40,987	37,977	39,335	41,891	42,958	44,174
81	89	104	99	106	N/A
3,827	3,718	3,060	2,600	2,380	2,330
2,887	3,103	3,002	2,614	2,385	2,341
183	138	0	0	0	0
1,423	1,098	0	0	0	0
1,464	1,381	0	0	0	0
3,166	2,987	1,268	1,461	2,327	2,274
693	772	632	584	616	478
54,859	35,975	46,642	20,189	20,970	21,508
572	747	801	549	369	510

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2004	2005	2006	2007
Disaster Services				
Number of Calls for Service	227,645	223,072	219,645	215,699
Number of 9-1-1 Calls	N/A	81,782	83,029	79,998
Coroner				
Number of Cases Investigated	95	103	72	101
Number of Autopsies Performed	69	82	46	70
Public Works				
Engineer				
Miles of Road Resurfaced	16.78	20.35	10.01	20.00
Number of Bridges Replaced / Improved	3	6	7	14
Number of Culverts Built / Replaced / Improved	4	1	3	4
Building Department				
Number of Residential Permits Issued	272	219	180	199
Number of Commercial Permits Issued	158	148	230	346
Number of Inspections Performed	4,300	3,670	4,100	5,450
Sewer District				
Number of Tap-ins	38	76	41	76
Number of Customers	1,751	1,865	1,906	1,956
Water District				
Number of Tap-ins	30	90	26	72
Number of Customers	1,623	1,741	1,764	1,809
Health				
Dog and Kennel				
Number of Dog Tags Sold - Regular	18,351	19,112	19,261	19,044
Number of Dog Tags Sold - Kennel Sets	98	98	97	103
Board of Developmental Disabilities				
Number of Students Enrolled				
Early Intervention Program	105	115	111	123
Preschool Program	26	20	23	28
Number Employed at Workshop	144	140	138	215
Mental Health				
Average Client Count - Intensive	490	459	511	483
Average Client Count - Non-intensive	10,256	10,473	10,170	10,346
Average Client Count - Early Intervention	193	202	173	147

Miami County, Ohio

2008	2009	2010	2011	2012	2013
190,000	138,157	121,099	142,816	133,501	153,072
86,387	72,441	75,023	85,850	74,584	68,612
126	119	70	230	200	88
67	51	44	37	54	39
8.00	9.33	16.00	13.00	9.00	10.53
10	5	17	15	10	11
38	24	27	32	28	53
158	117	111	307	116	114
345	335	301	295	419	368
5,030	4,520	4,120	7,200	5,350	4,820
20	266	37	13	31	97
2,003	2,097	2,127	2,262	2,336	2,545
12	12	6	8	6	5
1,858	1,847	1,878	1,887	1,882	1,909
19,111	19,407	19,817	19,722	19,640	19,937
99	97	101	95	73	76
138	139	140	128	127	106
26	27	20	16	14	16
115	109	107	132	130	122
425	401	341	393	294	140
10,400	10,541	10,333	10,243	10,602	14,034
151	421	385	294	119	26

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2004	2005	2006	2007
Human Services				
Job and Family Services				
Average Client Count - Food Stamps	49,113	50,995	54,460	53,396
Average Client Count - Disability Assistance	726	937	1,063	948
Average Client Count - WIA	14,404	16,720	18,279	22,654
Childrens Services				
Average Client Count - Foster Care	144	142	135	154
Average Client Count - Adoption	7	9	13	5
Veterans Services				
Number of Clients Served	587	561	681	616
Amount of Financial Assistance Paid	237,213	272,154	296,608	346,768
Conservation and Recreation				
Parks				
Number of Parks	N/A	N/A	11	11
Total Acreage	N/A	N/A	1,507	1,931
Miles of Trails	N/A	N/A	18.00	18.00

Source: County Auditor's Office

*** = Tax Year, Not Collection Year

* Facility Closed in late 2009.

Miami County, Ohio

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
60,862	94,140	46,560	50,316	46,740	46,176
992	876	804	852	804	600
26,083	38,503	28,280	21,066	21,275	17,646
134	92	67	70	74	67
20	14	11	7	3	13
843	925	923	883	1,043	1,190
448,315	451,953	539,801	513,838	582,725	613,131
12	14	12	15	15	15
2,134	2,138	2,131	2,037	2,037	2,037
22.00	28.00	30.00	31.00	41.00	30.00

Miami County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2004	2005	2006	2007
Governmental Activities				
General Government				
Legislative				
Land	\$535,930	\$513,338	\$513,338	\$513,338
Construction in Progress	153,618	0	0	0
Buildings	23,181,386	23,270,679	23,255,954	23,255,954
Improvements Other than Buildings	50,361	41,541	41,541	41,541
Machinery and Equipment	5,542,334	4,273,024	4,093,094	4,200,223
Judicial				
Buildings	44,796	44,796	59,521	59,521
Improvements Other than Buildings	6,985	0	0	0
Machinery and Equipment	1,837,824	965,405	1,014,357	1,001,232
Public Safety				
Land	24,921	24,921	24,921	24,921
Construction in Progress	541,639	0	0	0
Buildings	7,662,557	7,700,216	7,700,216	7,700,216
Improvements Other than Buildings	20,888	30,948	30,948	30,948
Machinery and Equipment	6,906,812	6,229,257	6,370,396	6,711,450
Public Works				
Land	4,961,951	4,904,735	4,952,876	4,952,876
Buildings	1,441,797	1,485,532	2,120,659	2,120,659
Improvements Other than Buildings	117,151	105,694	105,694	105,694
Machinery and Equipment	3,854,670	3,413,594	3,735,973	3,960,766
Infrastructure	61,023,662	62,509,029	68,126,400	71,281,880
Health				
Land	26,600	26,600	26,600	26,600
Buildings	1,320,258	1,297,386	1,297,386	1,297,386
Improvements Other than Buildings	44,214	30,992	30,992	30,992
Machinery and Equipment	1,609,800	1,366,360	1,442,387	1,541,184
Human Services				
Buildings	1,634,371	1,601,903	1,601,903	1,601,903
Improvements Other than Buildings	16,792	0	0	0
Machinery and Equipment	727,523	370,839	445,539	539,847
Total Governmental Cost	<u>\$123,288,840</u>	<u>\$120,206,789</u>	<u>\$126,990,695</u>	<u>\$130,999,131</u>

Source: County Auditor's Office

Miami County, Ohio

2008	2009	2010	2011	2012	2013
\$513,338	\$513,338	\$513,338	\$513,338	\$513,338	\$513,338
0	0	0	0	0	0
23,255,954	25,968,992	29,863,179	30,827,682	35,205,636	35,392,639
41,541	41,541	41,541	80,050	80,050	80,050
4,614,668	4,709,707	4,825,686	4,861,781	5,179,706	5,467,335
59,521	59,521	59,521	59,521	59,521	59,521
0	0	0	0	0	0
1,016,394	1,041,329	1,039,383	1,071,473	1,027,627	1,021,131
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	8,432,010	8,432,010
30,948	30,948	30,948	30,948	30,948	30,948
6,772,284	6,867,177	7,264,281	7,361,807	7,617,859	7,699,911
4,952,876	4,952,876	4,952,876	4,952,876	4,952,876	4,952,876
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
4,217,932	4,716,002	4,871,449	4,971,189	5,010,565	5,123,108
72,122,799	73,517,878	75,553,036	77,023,050	84,071,457	84,690,127
26,600	26,600	26,600	26,600	26,600	26,600
1,297,386	1,297,386	1,433,682	1,433,682	1,433,682	1,880,787
30,992	30,992	30,992	30,992	42,314	42,314
1,419,808	1,421,127	1,529,472	1,510,914	1,706,230	1,762,989
1,601,903	1,601,903	1,601,903	1,601,903	1,601,903	1,601,903
188,616	94,305	94,305	94,305	94,305	94,305
575,152	494,715	494,715	513,021	540,728	605,733
<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>	<u>\$161,728,899</u>





Dave Yost • Auditor of State

MIAMI COUNTY FINANCIAL CONDITION

MIAMI COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 24, 2014