



**Auditor of State  
Betty Montgomery**



**FINANCIAL CONDITION  
MIAMI COUNTY**

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**MIAMI COUNTY FINANCIAL CONDITION  
MIAMI COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>CFDA Number</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed Through Ohio Department of Education:</i>				
Nutrition Cluster:				
Food Distribution Program	N/A	10.550		\$22,225
National School Breakfast Program	05-PU	10.553	\$62,337	
National School Lunch Program	04-PU	10.555	100,793	
Total Nutrition Cluster			<u>163,130</u>	<u>22,225</u>
<b>Total U.S. Department of Agriculture</b>			<b>163,130</b>	<b>22,225</b>
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>				
<i>Passed Through Ohio Department of Development</i>				
Community Development Block Grant	B-F-01-051-1	14.228	59,109	
	B-F-02-051-1		32,844	
	B-C-01-051-1		42,659	
Total Community Development Block Grant			<u>134,612</u>	
Home Investment Partnership Plan	B-C-01-051-2	14.239	246,463	
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<b>381,075</b>	
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Passed through Ohio Office of Criminal Justice Services</i>				
Juvenile Accountability Incentive Block Grant	2000-JB-013-A015	16.523	12,356	
	2000-JB-001-A213		27,635	
Total Juvenile Accountability Incentive Block Grant			<u>39,991</u>	
Crime Victim Assistance Grant	2003VAGENE120	16.575	36,615	
	2003VAGENE546		14,140	
	2001VAGENE120X		7,385	
	2004VAGENE120		12,497	
	2004VAGENE614		2,238	
	2004VAGENE546		5,402	
Total Crime Victim Assistance Grant			<u>78,277</u>	
Residential Substance Abuse Treatment	2002-RS-SAT-143	16.593	11,397	
	1999-RS-SAT-182		17,395	
	2000-RS-SAT-182A		24,001	
Total Residential Substance Abuse Treatment			<u>52,793</u>	
Bulletproof Vest Partnership Program	N/A	16.607	3,129	
	N/A		4,262	
Total Bulletproof Vest Partnership Program			<u>7,391</u>	
Public Safety Partnership & Community Policing Grant	1999CMWX2065	16.710	108,528	
<b>Total U.S. Department of Justice</b>			<b>286,980</b>	
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed through Ohio Department of Job &amp; Family Services</i>				
Children Welfare Services	n/a	93.645	49,858	
Foster Care Independent Living	n/a	93.674	9,541	
<i>Passed through Ohio Department of Mental Retardation</i>				
Social Services Block Grant	n/a	93.667	102,314	
Medical Assistance Program	n/a	93.778	715,871	
<b>Total U.S. Department of Health and Human Services</b>			<b>877,584</b>	

(Continued)

**MIAMI COUNTY FINANCIAL CONDITION  
MIAMI COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2003  
(Continued)**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>CFDA Number</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Passed through Ohio Department of Public Safety</i>				
Emergency Management Performance Grant	n/a	97.042	24,586	
State & Local All Hazards Emergency Operations Planning	EMC-2003-GR-7026	97.051	45,830	
<i>Passed through Ohio Emergency Management</i>				
Public Assistance Grant	n/a	97.036	23,476	
<i>Passed through Ohio Department of Public Safety</i>				
State Domestic Preparedness Equipment Support Program	2002-TE-CX-0106	97.004	2,045	
	n/a		4,223	
	2002-TE-CX-0049		48,272	
Total State Domestic Preparedness Equipment Support Program			<u>54,540</u>	
<b>Total U.S. Department of Homeland Security</b>			<b>148,432</b>	
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<i>Passed through Ohio Department of Education</i>				
Special Education Cluster:				
Special Education Grant to State	071142-6B-SF-03	84.027	17,551	
	071142-6B-SF-04		4,014	
Special Education - Preschool Grant	071142-PGS1	84.173	9,957	
	071142-PGS2		2,172	
Total Special Education Cluster			<u>33,694</u>	
Innovative Educational Program Strategies	71142-C2-S1-2003	84.298	290	
	71142-C2-S1-2004		48	
Total Innovative Educational Program Strategies			<u>338</u>	
<b>Total U.S. Department of Education</b>			<b>34,032</b>	
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>Passed through Ohio Department of Transportation</i>				
Highway Planning and Construction	n/a	20.205	123,240	
<b>Total U.S. Department of Transportation</b>			<b>123,240</b>	
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>Passed through Ohio Department of Job &amp; Family Services</i>				
Workplace Investment Act Cluster:				
Workplace Investment Act - Adult	n/a	17.258	173,143	
Workplace Investment Act - Adult Administrative			19,931	
			<u>193,074</u>	
Workplace Investment Act - Displaced Worker	n/a	17.260	70,971	
Workplace Investment Act - Displaced Worker Administrative			11,545	
			<u>82,516</u>	
Workplace Investment Act - Youth	n/a	17.259	103,318	
Workplace Investment Act - Youth Administrative			8,518	
			<u>111,836</u>	
<b>Total U.S. Department of Labor - Workplace Investment Act Cluster</b>			<b>387,426</b>	
<b>CORPORATION FOR NATIONAL &amp; COMMUNITY SERVICES</b>				
<i>Passed through Ohio Department of Youth Services</i>				
AmeriCorps	YCP-002-00	94.006	9,032	
<b>Total Corporation for National &amp; Community Services</b>			<u>9,032</u>	
<b>Total Federal Assistance</b>			<b><u>\$2,410,931</u></b>	<b><u>\$22,225</u></b>

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

**MIAMI COUNTY FINANCIAL CONDITION  
MIAMI COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2003**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - FOOD DISTRIBUTION**

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2003, the County had no significant food commodities in inventory.

**NOTE C - COMMINGLING OF FEDERAL MONIES**

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

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND  
ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

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

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

We have 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, 2003, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 25, 2004, wherein we noted the County implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board, No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. We did not audit the financial statements of Riverside Training Industries, Inc., which represents 100 percent of the assets and revenues of the component unit column. Those financial statements were audited by other auditors whose report thereon has been furnished to us and the opinion, in so far as it relates to the amount included for the discretely presented unit, is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted by the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the County's management in a separate letter dated August 25, 2004.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated August 25, 2004.

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

August 25, 2004



## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

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

#### Compliance

We have audited the compliance of Miami County, (the County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2003. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2003.

#### Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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**Internal Control Over Compliance  
(Continued)**

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

**Schedule of Federal Awards Expenditures**

We have audited the basic financial statements of Miami County as of and for the year ended December 31, 2003, and have issued our report thereon dated August 25, 2004. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Betty Montgomery**  
Auditor of State

August 25, 2004

**FINANCIAL CONDITION  
MIAMI COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2003**

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

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

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

None.

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

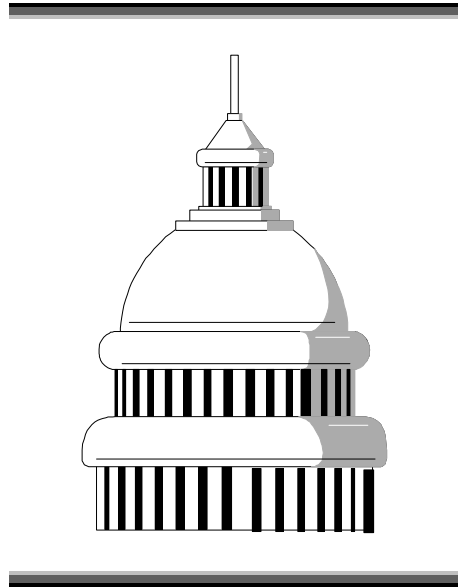
None.

**FINANCIAL CONDITION  
MIAMI COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 §.315 (b)  
DECEMBER 31, 2003**

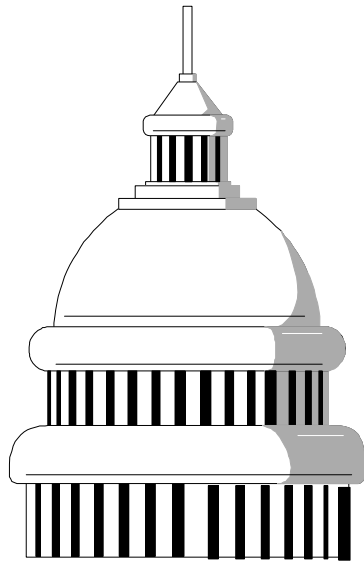
<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2002-001	Theft in Miami County Municipal Court.	Yes	
2002-002	Theft in the Auto Title Department.	Yes	
2002-003	Not submitting for reimbursement for breakfast and lunches served.	Yes	
2002-004	Over-reimbursements to County from MRDD.	Yes	

*County Seat  
Troy, Ohio*



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2003





COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2003

*Chris A. Peeples  
County Auditor*

*Prepared by the  
Miami County Auditor's Office*

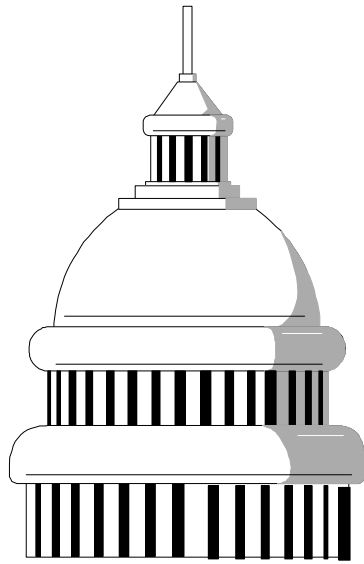


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**III**

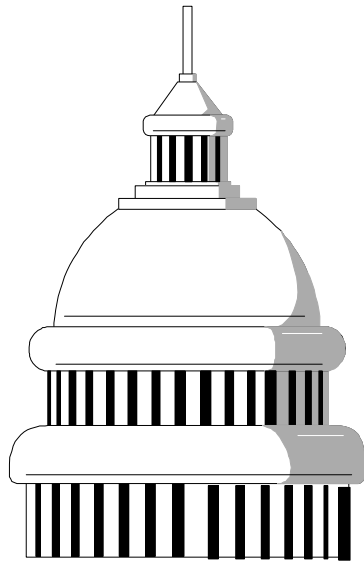
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## *INTRODUCTORY SECTION*

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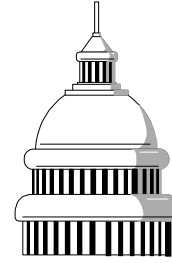


# **CHRIS A. PEEPLES**

## **Miami County Auditor**

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

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August 25, 2004

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, 2003 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 accountants' report.

### **The Report:**

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

1. *The Introductory Section* includes this letter of transmittal which presents the County's organization, operational structure and accomplishments; an organizational chart, a list of elected officials; and the Certificate of Achievement for Excellence in Financial Reporting.

***Letter of Transmittal***

***For the Year Ended December 31, 2003***

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2. *The Financial Section* contains the Independent Accountants' Report, Management's Discussion and Analysis, the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, the Combining Statements for nonmajor funds and other schedules that provide detailed information relative to the Basic Financial Statements.
3. *The Statistical Section* presents social, economic, and historical data in a multi-year format which can be used to identify financial trends and data relative to the fiscal capacity of the County.

**The Reporting Entity:**

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

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

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

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

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

***Letter of Transmittal***

***For the Year Ended December 31, 2003***

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

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

A thorough presentation of the County's reporting entity is contained in Note 1 of the 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 is located in the west central part of the state, approximately 70 miles north of Cincinnati and 70 miles west of Columbus. Its 429.92 square mile area serves a residential population estimated at 98,868 (2000 U.S. Bureau of Census) and is classified as the 27th largest populated county in the state. The County includes 12 townships, 9 villages and 3 cities, with the City of Troy serving as the county seat. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four year terms. The Board of County Commissioners serves as the taxing authority, the contracting body and the chief administrator of public services for the County. The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

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

**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2003***

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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.

**Economic Outlook**

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

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

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

The average 2003 unemployment rate for Miami County held steady from 2002 to 2003 at 5.3% Compared with a 6.1% rate for the State of Ohio and the 6.0% for the nation, Miami County's 5.3% unemployment rate is indicative of the diversity of the County's agricultural, commercial and industrial economic base. Historically, Miami County has experienced a lower unemployment rate than that of the state or the nation.

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

<u>Company</u>	<u>Industry</u>
A.O. Smith	Electric motors
American Honda Motor	Automotive parts distribution
Goodrich Corporation	Aircraft wheels and brakes
Evenflo Company Inc.	Juvenile furniture
F & P America Manufacturing Inc.	Automotive parts manufacturing

**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2003***

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<u>Company</u>	<u>Industry</u>
French Oil Mill Machinery Co.	Vegetable oil extraction machinery
Charter Corp.	Aircraft propellers
Hartzell Industries	Air movement equipment and wood products
ITW/Hobart Corporation	Commercial food and scale systems
IVEX Corporation	Paper converting
Kerry Ingredients Inc.	Specialty dairy products
MT Picture Display Corp.	Cathode ray (electron) tubes
Systemax Manufacturing	Computers
Orr Felt	Paper and felts
Spinnaker Coatings, Inc.	Adhesive coated papers
Upper Valley Medical Center	Health Care

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

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

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

Retail, commercial and industrial operations continue to locate and expand within Miami County.

Within the City of Troy, the restaurant chain, Ruby Tuesday, entered into the market by purchasing and replacing the former Golden Corral franchise building. Goodwill built a new store on the vacant site of a former hotel along the Interstate 75 interchange. The Troy Lumber Company expanded its operations at a new location, while Walgreens constructed a 13,682 sq. ft. pharmacy at the former Troy Lumber site. Wal-Mart upgraded its Troy facility to a "Superstore" by adding 92,000 square feet at an approximate cost of \$4.1 million. The Kroger Company continued its investment in the County by upgrading the Troy store at an estimated cost of \$1.5 million and the Raymath Company, a small machine shop that has doubled in size within the last four years, expanded its facilities to help with further projected growth.

Springhill Nurseries, a large wholesale and retail nursery located in Tipp City, continued to expand its facilities by adding a horticulture building to be utilized for research and development activities. The Kroger Company also built a new, expanded store in the City of Piqua at an estimated cost of \$3.3 million.

The above are just a sampling of the business activities occurring in Miami County.

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

In the south central portion of the County, a public-private partnership between the City of Tipp City and a private developer (Logan-Berry Properties) is facilitating the installation of necessary infrastructure for a new, 90 acre commercial development. The property was subdivided into six commercial lots and four industrial lots ranging from 3.4 to 33.2 acres. Also in the City of Tipp City, the Northgate Commerce

## ***MIAMI COUNTY, OHIO***

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### ***Letter of Transmittal***

***For the Year Ended December 31, 2003***

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Center, located south of State Route 571, has 50 acres in phase one and 80 acres in phase two available for industrial development. In the City of Troy, the Town Park Drive development broke ground in 2003 and will be home to a commercial mix of offices and retail. Each of these properties are conveniently located along Interstate 75, which will help with the marketing of these important commercial developments.

### **Major Initiatives**

#### **Present:**

##### **Miami County Sanitary Engineer**

Infrastructure improvements continued in the Merrimont subdivision with the extension of water and sewer lines throughout the subdivision to replace wells and failing septic systems. Design work and construction of water and sewer lines, originally began in 2000, and work continues into 2004 with additional water and sewer line construction. Reimbursement for the residents share of the cost of the projects will be derived from assessments to the property owners and from tap fees as connections are made to the new lines. The cost of construction is approximately \$2.2 million.

##### **Digital Communications**

The Miami County Commissioners authorized the installation of a new digital communications system which was completed in February 2003. The decision to move forward with the project was based upon the desire to improve customer service to the citizens, promote better communications between departments of the County and take advantage of a very competitive marketplace. NEC Business Network Solutions, Inc. was awarded the contract to network equipment at eight (8) County sites using fiber optics. Upon completion, the new system will reduce telephone service costs, provide an efficient four (4) digit internal dialing plan, create expanded user capabilities, improve reliability and convert a majority of the County phone numbers to a 440 prefix.

##### **Miami County Transit System**

The Miami County Commissioners implemented the Miami County Transit System in July of 2003. The system was established to provide a quality, efficient, safe and reliable transportation program to the citizens of the County. The program has flexible daily service schedules, inexpensive fares and assists individuals, groups and community service organizations with their transportation needs. The County is transporting nearly 5,000 riders per month utilizing 19 vehicles. The County has successfully obtained a number of Federal, State and local subsidy funding sources which will reduce the overall cost of the system to the Miami County taxpayers.

#### **Future:**

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

The MCGIS is a multi-layered computerized mapping system. Phases I, II and III of the project have been completed. Cadastral maps (also referred to by a variety of names including assessment, appraisal, property, real estate and tax maps) show the boundaries of the 47,482 parcels of land in Miami County. In addition, the maps display the size and location of each parcel relative to other properties, streams, roads and other major physical and cultural features. The MCGIS will be used in conjunction with the Auditor's existing computer assisted mass appraisal system (CAMA) to improve the quality and accuracy of the property tax assessments which are related to the market value appraisals and the Current Agricultural Use Valuation program.

**MIAMI COUNTY, OHIO**

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**Letter of Transmittal**

**For the Year Ended December 31, 2003**

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

The next step in the development of the MCGIS is implementation, which will be accomplished by integrating the MCGIS with the current Auditor's CAMA and tax accounting systems. Contracts for the integration phase were signed in the fall of 2003, with implementation anticipated in the fall of 2004.

**Bridge**

Future major bridge improvement projects include the following:

<u>Project Name</u>	<u>Project Type</u>	<u>Estimated Cost</u>	<u>Estimated Completion Date</u>
Covington-Gettysburg Road Bridge No. 2.30	Bridge Replacement	\$468,000	October 2005
Shawnee Bridge, Piqua	Bridge Replacement	6,200,000	July 2006

**Financial Information**

This is the first year the County has prepared financial statements following GASB Statement 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." GASB 34 creates new basic financial statements for reporting on the County's financial activities as follows:

**Government-wide financial statements** These statements are prepared on an accrual basis of accounting, which is similar to the basis of accounting followed by businesses. The government-wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

**Fund financial statements** These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the governmental activities accrual information presented in the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

**Statement of budgetary comparisons** These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As part of this new reporting model, management is responsible for preparing Management's Discussion and Analysis (MD&A) of the County. This discussion appears after the Independent Accountants' Report in the financial section of this report. MD&A provides an assessment of the County's finances for 2003.

***Letter of Transmittal  
For the Year Ended December 31, 2003***

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**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**

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**Letter of Transmittal  
For the Year Ended December 31, 2003**

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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.

**Cash Management:**

Cash management is a vital component of the County's overall financial strategy. The primary objective of the County's investment activity is the preservation of capital and the protection of invested principal. The County pools its cash to simplify cash management. Miami County participates in the State Treasury Asset Reserve of Ohio (STAR Ohio). The statewide investment pool was established in January 1986, for governmental entities in Ohio and is administered by the Treasurer of the State of Ohio. In addition to STAR Ohio, the Treasurer invests in short-term certificates of deposit and U. S. Treasury Notes. Certain agency fund money is deposited and maintained in segregated bank accounts. Investment income is allocated to the General Fund and other qualifying funds, as prescribed by Ohio law. Investment income for all funds of the primary government was \$860,974 for fiscal year 2003.

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

**Risk Management:**

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

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

**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2003***

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The County Risk Sharing Authority was established in 1987 by the County Commissioners Association of Ohio to provide comprehensive property and liability coverage for counties in Ohio. The objectives of the program are comprehensive protection, stability, and long-term cost savings. CORSA is governed by a nine member Board of Trustees which are elected by the members of the pool. The County maintains general, automobile, law enforcement and public officials liability coverage in the amount of \$6,000,000 for each occurrence with a \$2,500 deductible. Blanket building and personal property insurance is in the amount of \$106,299,515.

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

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

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

**Debt Administration:**

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

The County's general obligation bonds are presently rated Aa3 by Moody's Investors Service. The total bonded debt of the County at December 31, 2003, was \$12,785,000 which consisted entirely of the following:

Unvoted general obligation bonds/non-self supported	\$7,560,000
Unvoted general obligation bonds/self supported	\$5,225,000

Under current state statutes, the total voted and unvoted net debt of the County, less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. At December 31, 2003, the County had an unvoted debt margin of \$12,903,443 and a direct margin of \$41,981,378.

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

***Letter of Transmittal  
For the Year Ended December 31, 2003***

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**Other Information**

**Independent Audit:**

Included in this report is an unqualified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the combined financial statements for the year ended December 31, 2003, by Auditor of State, Betty Montgomery. 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, 2002. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

A Certificate of Achievement is valid for a period of one year only. Miami County has received a Certificate of Achievement for the last twelve consecutive years (fiscal years ended 1991 - 2002). I believe this current report continues to conform to the Certificate of Achievement program requirements, and I am submitting it to GFOA.

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

**Acknowledgments:**

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

***MIAMI COUNTY, OHIO***

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***Letter of Transmittal  
For the Year Ended December 31, 2003***

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

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

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

Respectfully,



Chris A. Peeples  
Miami County Auditor

## ***MIAMI COUNTY, OHIO***

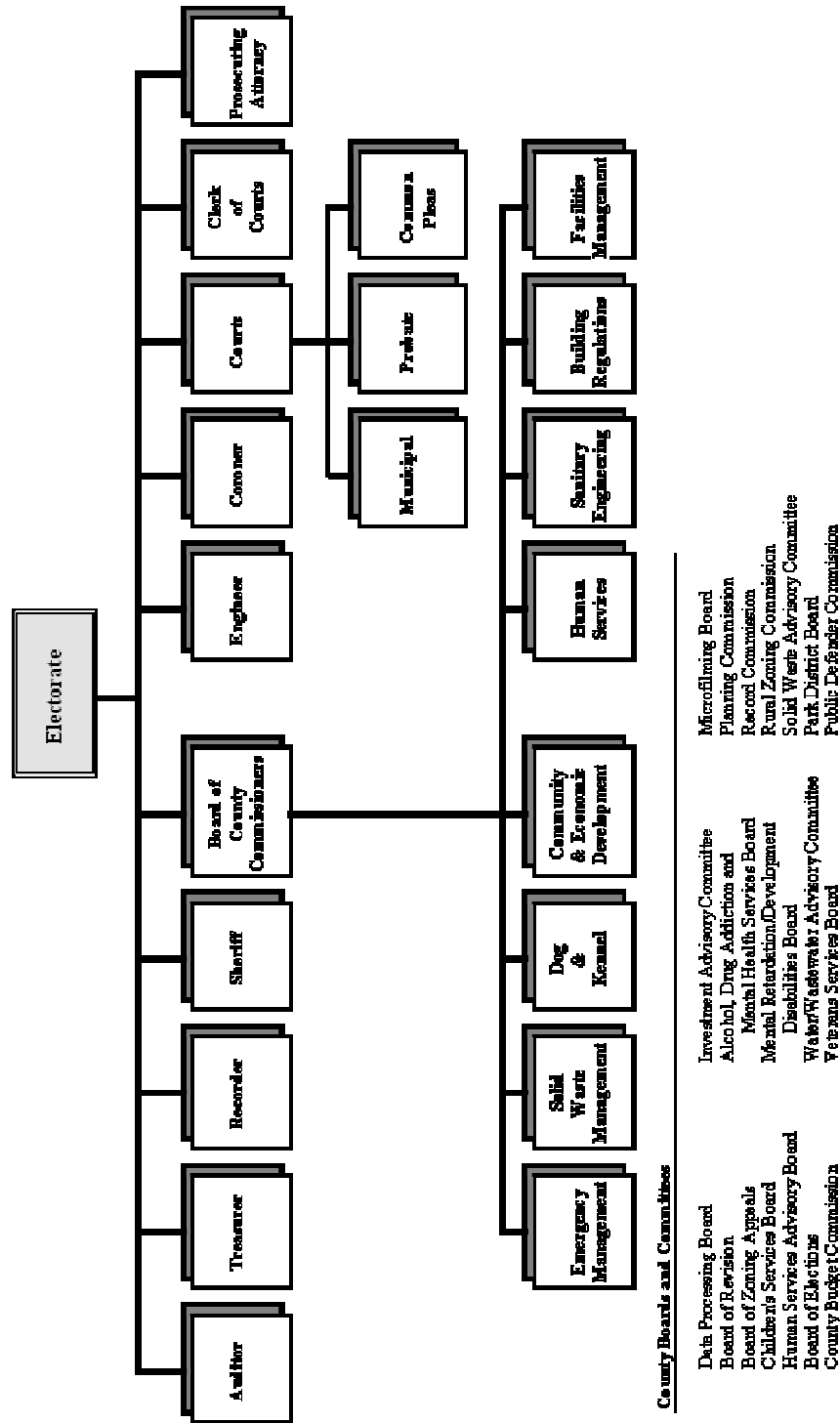
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### ***List of Elected Officials For the Year Ended December 31, 2003***

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<u>NAME</u>	<u>OFFICE</u>	<u>TERM</u>
<b>BOARD OF COUNTY COMMISSIONERS</b>		
D. Ann Baird	President	01/01/95 - 12/31/06
Ron Widener	Commissioner	01/03/01 - 01/02/05
John F. Evans	Commissioner	12/01/03 - 01/01/05
 <b>OTHER ELECTED OFFICIALS</b>		
Chris A. Peeples	Auditor	03/01/91 - 03/11/07
Lydia Callison	Treasurer	01/01/91 - 09/02/05
Douglas L. Christian	Engineer	02/05/79 - 12/31/05
Jan A. Mottinger	Clerk of Courts	01/01/77 - 12/31/05
John O'Brien	Recorder	01/02/96 - 12/31/05
Charles A. Cox, Jr.	Sheriff	01/01/89 - 12/31/05
Gary A. Nasal	Prosecutor	01/30/95 - 12/31/05
Judith A. Nickras, M.D.	Coroner	01/04/93 - 12/31/05
 <b>COMMON PLEAS COURT</b>		
Honorable Robert J. Lindeman	Administrative Judge	02/01/91 - 02/08/09
Honorable Jeffrey M. Welbaum	Judge	01/01/95 - 12/31/06
Probate Division:		
Honorable Lynnita K. Wagner	Judge	02/09/97 - 02/08/09
 <b>COUNTY MUNICIPAL COURT</b>		
Honorable Michael W. Hemm	Administrative Judge	03/28/94 - 12/31/03
Honorable Elizabeth S. Gutmann	Judge	01/01/00 - 12/31/05

County Organizational Chart  
For the Year Ended December 31, 2003



Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

Miami County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2002

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

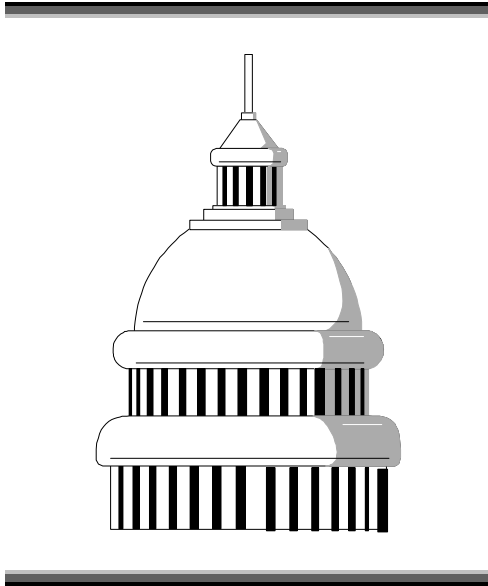


*Edward Haney*

President

*Jeffrey R. Emer*

Executive Director

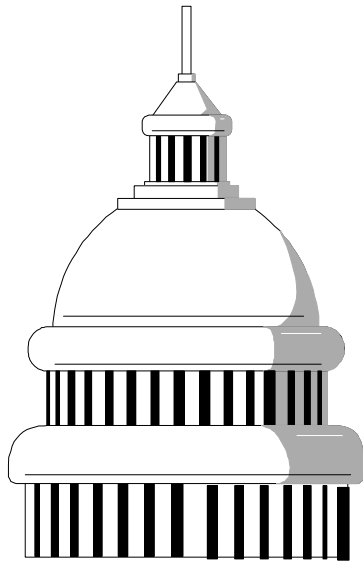




## *FINANCIAL SECTION*

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Board of Miami County Commissioners  
Miami County Auditor  
Miami County Treasurer  
Miami County Safety Building  
201 West Main Street  
Troy, Ohio 45373

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, (the County), as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Riverside Training Industries, Inc., which represents 100 percent of the assets and revenues of the component unit column. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it related to the amounts included for Riverside Training Industries, Inc. is based on the report of the other auditors.

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

In our opinion, 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 as of December 31, 2003, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General Fund and Motor Vehicle and Gasoline Tax, Job and Family Services, and the Mental Retardation and Developmental Disabilities Funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2003, the County implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments*.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 25, 2004, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to form opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables are presented for additional analysis and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. 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 tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



**Betty Montgomery**  
Auditor of State

August 25, 2004

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, 2003. 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 2003 are as follows:**

- ❑ In total, net assets increased \$1.3 million. Net assets of governmental activities increased \$1.7 million, which represents a 1.4% increase from 2002. Net assets of business-type activities decreased \$370,268, or 5.4% from 2002.
- ❑ General revenues accounted for \$29.5 million in revenue or 44.4% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$36.9 million or 55.6% of total revenues of \$66.4 million.
- ❑ The County had \$57.9 million in expenses related to governmental activities; only \$30.1 million of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$21.7 million in revenues and \$22 million in expenditures. The general fund's fund balance decreased \$18,952 to a balance of \$17.8 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 assets 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 assets and how they have changed. Net-assets (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 assets are 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, community and economic development 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 and the Mental Retardation and Development Disabilities Board 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.

Because the focus of the governmental funds is narrower 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 a private purpose trust and agency funds.

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**FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

This is the first year for government-wide financial statements using the full accrual basis of accounting, therefore a comparison with prior year's information is not available. A comparative analysis will be provided in future years when prior year's information is available.

	Governmental Activities	Business-type Activities	Total
	2003	2003	2003
Current and other assets	\$68,387,417	\$1,534,172	\$69,921,589
Capital assets, Net	79,409,085	11,529,466	90,938,551
Total assets	147,796,502	13,063,638	160,860,140
Long-term debt outstanding	10,262,080	6,029,603	16,291,683
Other liabilities	14,598,948	523,108	15,122,056
Total liabilities	24,861,028	6,552,711	31,413,739
Net assets			
Invested in capital assets, net of related debt	72,021,370	5,877,948	77,899,318
Restricted	32,097,580	0	32,097,580
Unrestricted	18,816,524	632,979	19,449,503
Total net assets	\$122,935,474	\$6,510,927	\$129,446,401

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**MIAMI COUNTY, OHIO**

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**Management's Discussion and Analysis  
For the Year Ended December 31, 2003**

**Unaudited**

**Changes in Net Assets** – The following table shows the changes in net assets for the fiscal year 2003:

	Governmental Activities	Business-type Activities	Total
	2003	2003	2003
Revenues			
Program revenues:			
Charges for Services and Sales	\$15,744,054	\$6,807,299	\$22,551,353
Operating Grants and Contributions	13,254,316	0	13,254,316
Capital Grants and Contributions	1,079,269	0	1,079,269
General revenues:			
Property Taxes	11,644,400	0	11,644,400
Sales Taxes	9,648,557	0	9,648,557
Shared Revenues	2,873,288	0	2,873,288
Motor Vehicle and Gasoline Taxes	4,154,581	0	4,154,581
Investment Earnings	856,489	4,485	860,974
Miscellaneous	335,284	0	335,284
Total revenues	<u>59,590,238</u>	<u>6,811,784</u>	<u>66,402,022</u>
Program Expenses:			
Public Safety	15,547,338	0	15,547,338
Health	9,718,113	0	9,718,113
Human Services	12,136,393	0	12,136,393
Conservation and Recreation	449,267	0	449,267
Public Works	6,376,942	0	6,376,942
General Government	13,372,441	0	13,372,441
Interest and Fiscal Charges	332,390	0	332,390
Business Type Activities:			
Water	0	872,925	872,925
Sewer	0	1,463,920	1,463,920
Transfer Station	0	4,711,489	4,711,489
Sheriff Police Rotary	0	133,718	133,718
Total expenses	<u>57,932,884</u>	<u>7,182,052</u>	<u>65,114,936</u>
Total Change in Net Assets	1,657,354	(370,268)	1,287,086
Beginning Net Assets	<u>121,278,120</u>	<u>6,881,195</u>	<u>128,159,315</u>
Ending Net Assets	<u>\$122,935,474</u>	<u>\$6,510,927</u>	<u>\$129,446,401</u>

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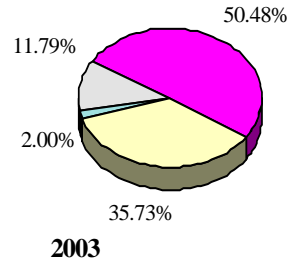
**Governmental Activities**

Net assets of the County's governmental activities increased by \$1,657,354. This was primarily a result of increased tax revenue collections in 2003 related to the Mental Retardation and Developmental Disabilities Board replacement levy.

Tax revenue accounts for \$21,292,957 of the \$59,590,238 in total revenues for governmental activities. Property tax accounted for \$11,644,400, or approximately 54.7% of total tax revenue.

The County's net charges to users of governmental services totaled \$27,855,245. This amount was subsidized by the County's general revenues of \$29,512,599.

Revenue Sources	2003	Percent of Total
Shared Revenues	\$7,027,869	11.79%
Program Revenues	30,077,639	50.48%
General Tax Revenues	21,292,957	35.73%
General Other	1,191,773	2.00%
<b>Total Revenue</b>	<b>\$59,590,238</b>	<b>100.00%</b>



**Business-Type Activities**

Net assets of the business-type activities decreased by \$370,268. This decrease is attributable to decreased operating revenues in the water and sewer funds coupled with increased expense levels. These programs had revenues of \$6,807,299 and expenses of \$7,182,052 for fiscal year 2003. Business-type activities receive no support from tax revenues and remain self-supporting.

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

The County's governmental funds reported a combined fund balance of \$41,677,415, which is a decrease from last year's total of \$41,844,573. The schedule below indicates the fund balance and the total change in fund balance by major fund (Other Governmental fund) as of December 31, 2003 and 2002.

	Fund Balance December 31, 2003	Fund Balance December 31, 2002	Increase (Decrease)
General	\$17,847,389	\$17,866,341	(\$18,952)
Motor Vehicle and Gasoline Tax	1,916,433	1,797,580	118,853
Job and Family Services	1,152,989	895,502	257,487
Mental Retardation and Developmental Disabilities Board	6,381,332	6,567,686	(186,354)
Other Governmental	14,379,272	14,717,464	(338,192)
<b>Total</b>	<b>\$41,677,415</b>	<b>\$41,844,573</b>	<b>(\$167,158)</b>

**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2003**

**Unaudited**

*General Fund* – The County's General Fund revenues were exceeded by the fund's expenditures by \$290,403. The General Fund's balance decreased (overall) by \$18,952. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2003 Revenues	2002 Revenues	Increase (Decrease)
Taxes	\$11,179,290	\$10,977,531	\$201,759
Intergovernmental Revenues	2,613,275	2,618,755	(5,480)
Charges for Services	4,799,896	4,432,281	367,615
Licenses and Permits	482,030	431,304	50,726
Investment Earnings	920,073	1,523,930	(603,857)
Fines and Forfeitures	1,343,830	1,254,157	89,673
All Other Revenue	364,216	428,997	(64,781)
<b>Total</b>	<b>\$21,702,610</b>	<b>\$21,666,955</b>	<b>\$35,655</b>

Although taxes and charges for services generated an additional \$569,374 over the previous year, the 40% decrease in investment earnings resulted in an overall modest increase in total revenue for the General Fund.

	2003 Expenditures	2002 Expenditures	Increase (Decrease)
Public Safety	\$9,596,298	\$9,210,123	\$386,175
Health	193,201	189,369	3,832
Human Services	1,823,337	1,791,537	31,800
Conservation and Recreation	404,451	311,315	93,136
Public Works	36,131	0	36,131
General Government	9,939,595	9,797,056	142,539
<b>Total</b>	<b>\$21,993,013</b>	<b>\$21,299,400</b>	<b>\$693,613</b>

The expenditures increased by \$693,613 or 3.3% over the prior year. This is the main result of routine increases in personnel, salaries and fringe benefits along with price increases for goods and services used by employees.

*Motor Vehicle and Gasoline Tax Fund* – Revenues increased by 8.8% over 2002 while expenditure increases were limited to only a 0.7% increase. The fund balance increased by \$118,853 in 2003.

*Job and Family Services Fund* – Revenues increased by 7.2% over 2002 while expenditure increases were limited to only a 2% increase. The fund balance increased by \$257,487 in 2003.

*Mental Retardation and Developmental Disabilities Board Fund* – Revenues increased by 17.9% over 2002 while expenditure increases were limited to only a 6.7% increase. The fund balance decreased by \$186,354 in 2003.

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 2003 the County amended its General Fund budget several times, none significant.

For the General Fund, budget basis revenue of \$19.2 million changed less than \$2,000 when compared to the original budget estimates. The General Fund had an adequate fund balance to cover expenditures.

### **CAPITAL ASSETS AND DEBT ADMINISTRATION**

#### **Capital Assets**

At the end of fiscal 2003 the County had \$90,938,551 net of accumulated depreciation invested in capital assets for its governmental and business-type activities. Of this total, \$79,409,085 was related to governmental activities and \$11,529,466 to the business-type activities.

Governmental activities largest increase incurred in the machinery and equipment category. Large capital outlays for road improvement equipment accounted for the majority of the increase.

Acquisitions in the business-type activities amounted to \$206,372. The transfer station accounted for 81.2% of the total acquisitions.

The following table summarizes the County's capital assets as of December 31, 2003 and December 31, 2002:

	Governmental Activities		Increase (Decrease)
	2003	2002	
Land	\$5,492,186	\$5,492,186	\$0
Construction in Progress	10,323,593	9,584,211	739,382
Total Non-Depreciable Capital Assets	<u>15,815,779</u>	<u>15,076,397</u>	<u>739,382</u>
Buildings	26,828,483	26,789,494	38,989
Improvements Other Than Buildings	237,243	237,243	0
Machinery and Equipment	18,093,940	17,107,890	986,050
Infrastructure	59,245,921	59,180,181	65,740
Less: Accumulated Depreciation	<u>(40,812,281)</u>	<u>(39,136,752)</u>	<u>(1,675,529)</u>
Total Depreciable Capital Assets	<u>63,593,306</u>	<u>64,178,056</u>	<u>(584,750)</u>
Totals	<u>\$79,409,085</u>	<u>\$79,254,453</u>	<u>\$154,632</u>

**MIAMI COUNTY, OHIO****Management's Discussion and Analysis  
For the Year Ended December 31, 2003****Unaudited**

	Business-Type Activities		Increase (Decrease)
	2003	2002	
Land	\$90,000	\$90,000	\$0
Construction in Progress	438,818	410,203	28,615
Total Non-Depreciable Capital Assets	528,818	500,203	28,615
Buildings	2,479,272	2,479,272	0
Improvements Other Than Buildings	11,967,925	11,967,925	0
Machinery and Equipment	1,364,988	1,330,765	34,223
Less: Accumulated Depreciation	(4,811,537)	(4,457,957)	(353,580)
Total Non-Depreciable Capital Assets	11,000,648	11,320,005	(319,357)
Totals	\$11,529,466	\$11,820,208	(\$290,742)

**Debt**

At December 31, 2003, the County had \$12.8 million in bonds outstanding, \$845,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2003 and December 31, 2002:

	2003	2002
Governmental Activities:		
General Obligation Bonds	\$7,560,000	\$8,020,000
Superfund Site Liability	147,923	337,286
Capital Leases	152,715	44,246
Compensated Absences	2,401,442	2,259,163
Total Governmental Activities	10,262,080	10,660,695
Business-Type Activities:		
General Obligation Bonds	5,225,000	5,550,000
Loans	665,600	710,200
Landfill Postclosure Care Liability	23,599	22,262
Compensated Absences	115,404	132,142
Total Business-Type Activities	6,029,603	6,414,604
Totals	\$16,291,683	\$17,075,299

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, 2003, the County's outstanding debt was below the legal limit. Additional information on the County's long-term debt can be found in Note 12.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Unemployment rates have risen nation-wide, however Miami County's employment rate has continued, since 1990, to be better than both the state and national rate. During 2003 the County had a 5.3% unemployment rate as compared to a 6.0% national rate and a statewide rate of 6.1%.

The Ohio Department of Development estimates our current population to be at 98,868. We have had a 6.1% increase in population since 1990. We have an average household income of \$59,018 and a median income of \$46,730.

The economic downturn that the Country has recently experienced has certainly had an impact on all levels of state and local government. The County's budget for the general fund in 2004 is very conservative. County management has projected revenues for 2004 to be \$22 million, which is 3% more than was actually received in fiscal year 2003. The County did not project any change in sales tax for 2004. It is anticipated that investment income will be down 43% from 2003.

The County Commissioners continue to pursue new revenue sources. If the current economic conditions continue, it will be imperative to take further action to increase revenue in order to maintain fiscal stability.

**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 Chris A. Peeples, Miami County Auditor, 201 W. Main Street, Troy, Ohio 45373.

**MIAMI COUNTY, OHIO**

**Statement of Net Assets  
December 31, 2003**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 13,979,793	\$ 585,635	\$ 14,565,428	\$ 295,368
Investments	25,518,242	0	25,518,242	675,345
Receivables:				
Taxes	14,017,108	0	14,017,108	0
Accounts	461,077	691,740	1,152,817	97,903
Intergovernmental	13,370,032	42,741	13,412,773	0
Interest	281,768	354	282,122	0
Loans	397,769	0	397,769	0
Internal Balances	26,858	(26,858)	0	0
Due from Primary Government	0	0	0	98
Inventory of Supplies at Cost	164,996	0	164,996	1,808
Prepaid Items	169,774	1,478	171,252	3,406
Restricted Assets:				
Non-Depreciable Capital Assets	15,815,779	528,818	16,344,597	130,000
Depreciable Capital Assets, Net	63,593,306	11,000,648	74,593,954	1,173,726
Deferred Loss on Early Retirement of Debt	0	239,082	239,082	0
<b>Total Assets</b>	<b>147,796,502</b>	<b>13,063,638</b>	<b>160,860,140</b>	<b>2,377,654</b>
<b>Liabilities:</b>				
Accounts Payable	1,283,202	259,680	1,542,882	14,767
Accrued Wages and Benefits	1,122,955	39,503	1,162,458	54,108
Intergovernmental Payable	39,039	203,664	242,703	0
Claims Payable	288,734	0	288,734	0
Due to Others	0	0	0	841
Due to Component Unit	98	0	98	0
Deferred Revenue	11,832,183	0	11,832,183	0
Accrued Interest Payable	32,737	20,261	52,998	0
Long Term Liabilities:				
Due Within One Year	2,013,509	442,938	2,456,447	0
Due in More Than One Year	8,248,571	5,586,665	13,835,236	0
<b>Total Liabilities</b>	<b>24,861,028</b>	<b>6,552,711</b>	<b>31,413,739</b>	<b>69,716</b>
<b>Net Assets:</b>				
Invested in Capital Assets, Net of Related Debt	72,021,370	5,877,948	77,899,318	1,303,726
Restricted For:				
Capital Projects	4,588,382	0	4,588,382	0
Debt Service	48,502	0	48,502	0
Other Purposes	27,460,696	0	27,460,696	0
Unrestricted	18,816,524	632,979	19,449,503	1,004,212
<b>Total Net Assets</b>	<b>\$ 122,935,474</b>	<b>\$ 6,510,927</b>	<b>\$ 129,446,401</b>	<b>\$ 2,307,938</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Activities  
For the Year Ended December 31, 2003**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
Public Safety	\$ 15,547,338	\$ 4,985,023	\$ 2,053,393	\$ 0
Health	9,718,113	397,542	1,365,155	0
Human Services	12,136,393	2,350,828	8,908,103	0
Conservation and Recreation	449,267	0	0	0
Public Works	6,376,942	1,001,115	163,121	1,079,269
General Government	13,372,441	7,009,546	764,544	0
Interest and Fiscal Charges	332,390	0	0	0
<b>Total Governmental Activities</b>	<u>57,932,884</u>	<u>15,744,054</u>	<u>13,254,316</u>	<u>1,079,269</u>
<b>Business-Type Activities:</b>				
Water	872,925	694,850	0	0
Sewer	1,463,920	1,147,095	0	0
Transfer Station	4,711,489	4,721,980	0	0
Sheriff Police Rotary	133,718	243,374	0	0
<b>Total Business-Type Activities</b>	<u>7,182,052</u>	<u>6,807,299</u>	<u>0</u>	<u>0</u>
<b>Total Primary Government</b>	<u>\$ 65,114,936</u>	<u>\$ 22,551,353</u>	<u>\$ 13,254,316</u>	<u>\$ 1,079,269</u>
<b>Component Unit:</b>				
Riverside Training Industries, Inc.	<u>\$ 1,901,918</u>	<u>\$ 1,179,738</u>	<u>\$ 710,375</u>	<u>\$ 0</u>

**General Revenues:**  
Property Taxes  
Sales Taxes  
Shared Revenues  
Motor Vehicle and Gasoline Taxes  
Investment Earnings  
Miscellaneous  
  
Total General Revenues  
  
Change in Net Assets  
  
Net Assets Beginning of Year  
  
Net Assets End of Year

See accompanying notes to the basic financial statements



**MIAMI COUNTY, OHIO**

Net (Expense) Revenue  
and Changes in Net Assets

Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
\$ (8,508,922)	\$ 0	\$ (8,508,922)	
(7,955,416)	0	(7,955,416)	
(877,462)	0	(877,462)	
(449,267)	0	(449,267)	
(4,133,437)	0	(4,133,437)	
(5,598,351)	0	(5,598,351)	
(332,390)	0	(332,390)	
<u>(27,855,245)</u>	<u>0</u>	<u>(27,855,245)</u>	
0	(178,075)	(178,075)	
0	(316,825)	(316,825)	
0	10,491	10,491	
0	109,656	109,656	
<u>0</u>	<u>(374,753)</u>	<u>(374,753)</u>	
<u>(27,855,245)</u>	<u>(374,753)</u>	<u>(28,229,998)</u>	
			\$ (11,805)
11,644,400	0	11,644,400	0
9,648,557	0	9,648,557	0
2,873,288	0	2,873,288	0
4,154,581	0	4,154,581	0
856,489	4,485	860,974	87,827
335,284	0	335,284	0
<u>29,512,599</u>	<u>4,485</u>	<u>29,517,084</u>	<u>87,827</u>
1,657,354	(370,268)	1,287,086	76,022
<u>121,278,120</u>	<u>6,881,195</u>	<u>128,159,315</u>	<u>2,231,916</u>
<u>\$ 122,935,474</u>	<u>\$ 6,510,927</u>	<u>\$ 129,446,401</u>	<u>\$ 2,307,938</u>

**MIAMI COUNTY, OHIO**

**Balance Sheet  
Governmental Funds  
December 31, 2003**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 847,905	\$ 656,068	\$ 397,122
Investments	15,099,704	842,580	508,955
Receivables:			
Taxes	5,808,819	639,554	0
Accounts	198,336	141,691	0
Intergovernmental	2,377,582	3,025,548	3,839,912
Interest	277,892	801	0
Loans	0	0	0
Due from Other Funds	54,453	8,896	0
Interfund Loans Receivables	50,468	0	0
Inventory of Supplies, at Cost	0	164,996	0
Prepaid Items	120,917	912	12,238
<b>Total Assets</b>	<b>\$ 24,836,076</b>	<b>\$ 5,481,046</b>	<b>\$ 4,758,227</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 309,319	\$ 204,459	\$ 148,507
Accrued Wages and Benefits Payable	472,037	73,238	61,048
Intergovernmental Payable	28,061	0	1,330
Due to Other Funds	20,593	1,933	64,045
Interfund Loans Payable	0	0	0
Due to Component Unit	0	0	0
Deferred Revenue	6,158,677	3,284,983	3,330,308
<b>Total Liabilities</b>	<b>6,988,687</b>	<b>3,564,613</b>	<b>3,605,238</b>
<b>Fund Balances:</b>			
Reserved for Encumbrances	636,271	74,088	112,209
Reserved for Prepaid Items	120,917	912	12,238
Reserved for Supplies Inventory	0	164,996	0
Reserved for Debt Service	0	0	0
Reserved for Loans Receivable	50,468	0	0
Undesignated, Unreserved in:			
General Fund	17,039,733	0	0
Special Revenue Funds	0	1,676,437	1,028,542
Capital Projects Funds	0	0	0
<b>Total Fund Balances</b>	<b>17,847,389</b>	<b>1,916,433</b>	<b>1,152,989</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 24,836,076</b>	<b>\$ 5,481,046</b>	<b>\$ 4,758,227</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Mental Retardation and Developmental Disabilities Board	Other Governmental Funds	Total Governmental Funds
\$ 1,893,095	\$ 9,769,725	\$ 13,563,915
4,431,278	4,102,732	24,985,249
7,159,453	409,282	14,017,108
0	119,906	459,933
704,627	3,422,363	13,370,032
0	3,075	281,768
0	397,769	397,769
0	81,019	144,368
0	0	50,468
0	0	164,996
33,768	1,939	169,774
<u>\$ 14,222,221</u>	<u>\$ 18,307,810</u>	<u>\$ 67,605,380</u>
\$ 68,356	\$ 552,561	\$ 1,283,202
215,036	301,596	1,122,955
600	9,048	39,039
0	65,939	152,510
0	15,468	15,468
98	0	98
7,556,799	2,983,926	23,314,693
<u>7,840,889</u>	<u>3,928,538</u>	<u>25,927,965</u>
145,304	1,170,530	2,138,402
33,768	1,939	169,774
0	0	164,996
0	80,883	80,883
0	397,769	448,237
0	0	17,039,733
6,202,260	8,350,519	17,257,758
0	4,377,632	4,377,632
<u>6,381,332</u>	<u>14,379,272</u>	<u>41,677,415</u>
<u>\$ 14,222,221</u>	<u>\$ 18,307,810</u>	<u>\$ 67,605,380</u>

***Reconciliation Of Total Governmental Fund Balances  
To Net Assets Of Governmental Activities  
December 31, 2003***

---

**Total Governmental Fund Balances** \$ 41,677,415

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

Capital Assets used in governmental activities are not resources and  
therefore are not reported in the funds. 79,409,085

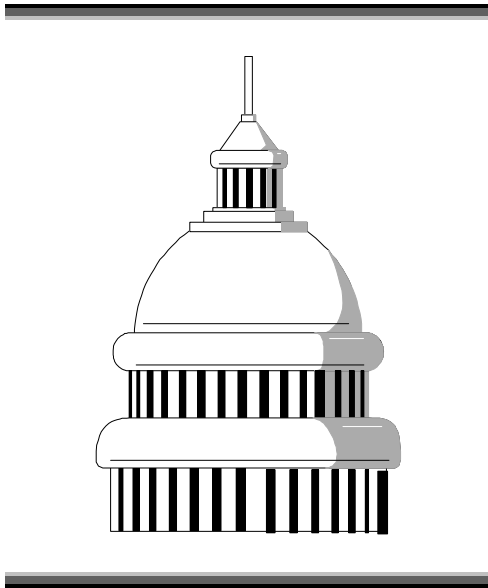
Other long-term assets are not available to pay for current period  
expenditures and therefore are deferred in the funds. 11,482,510

Long-term liabilities, including bonds payable, are not due and payable  
in the current period and therefore are not reported in the funds. (10,294,817)

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 funds is included in governmental activities in the statement of  
net assets. This is the balance that is recorded in the governmental  
activities. 661,281

***Net Assets of Governmental Funds*** \$ 122,935,474

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, 2003**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services
<b>Revenues:</b>			
Taxes	\$ 11,179,290	\$ 581,742	\$ 0
Intergovernmental Revenues	2,613,275	4,199,748	4,840,388
Charges for Services	4,799,896	510,302	10,370
Licenses and Permits	482,030	0	0
Investment Earnings	920,073	7,867	0
Fines and Forfeitures	1,343,830	81,520	0
All Other Revenues	364,216	109,686	251,685
<b>Total Revenue</b>	<b>21,702,610</b>	<b>5,490,865</b>	<b>5,102,443</b>
<b>Expenditures:</b>			
Current:			
Public Safety	9,596,298	0	0
Health	193,201	0	0
Human Services	1,823,337	0	4,649,532
Conservation and Recreation	404,451	0	0
Public Works	36,131	5,425,159	0
General Government	9,939,595	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	21,531	0
Interest and Fiscal Charges	0	2,434	0
<b>Total Expenditures</b>	<b>21,993,013</b>	<b>5,449,124</b>	<b>4,649,532</b>
Excess (Deficiency) of Revenues Over Expenditures	(290,403)	41,741	452,911
<b>Other Financing Sources (Uses):</b>			
Proceeds from Capital Lease	0	130,000	0
Transfers In	271,451	0	0
Transfers Out	0	0	(195,424)
<b>Total Other Financing Sources (Uses)</b>	<b>271,451</b>	<b>130,000</b>	<b>(195,424)</b>
Net Change in Fund Balances	(18,952)	171,741	257,487
<b>Fund Balances at Beginning of Year</b>	<b>17,866,341</b>	<b>1,797,580</b>	<b>895,502</b>
Decrease in Inventory Reserve	0	(52,888)	0
<b>Fund Balances End of Year</b>	<b>\$ 17,847,389</b>	<b>\$ 1,916,433</b>	<b>\$ 1,152,989</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Mental Retardation and Developmental Disabilities Board	Other Governmental Funds	Total Governmental Funds
\$ 6,731,296	\$ 2,818,607	\$ 21,310,935
2,397,622	6,995,507	21,046,540
100,547	7,211,903	12,633,018
0	30	482,060
(14,636)	40,108	953,412
0	172,995	1,598,345
71,418	365,943	1,162,948
<u>9,286,247</u>	<u>17,605,093</u>	<u>59,187,258</u>
0	5,924,465	15,520,763
9,472,601	248,096	9,913,898
0	6,000,566	12,473,435
0	44,816	449,267
0	626,827	6,088,117
0	3,073,404	13,012,999
0	1,126,747	1,126,747
0	460,000	481,531
0	362,337	364,771
<u>9,472,601</u>	<u>17,867,258</u>	<u>59,431,528</u>
(186,354)	(262,165)	(244,270)
0	0	130,000
0	506,078	777,529
0	(582,105)	(777,529)
<u>0</u>	<u>(76,027)</u>	<u>130,000</u>
(186,354)	(338,192)	(114,270)
6,567,686	14,717,464	41,844,573
0	0	(52,888)
<u>\$ 6,381,332</u>	<u>\$ 14,379,272</u>	<u>\$ 41,677,415</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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**Net Change in Fund Balances - Total Governmental Funds** \$ (114,270)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation. 481,649

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 fixed assets net of proceeds received. (327,017)

Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 402,980

The issuance of long-term debt (e.g. capital leases) 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. 540,894

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 32,381

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. (195,167)

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. 835,904

***Change in Net Assets of Governmental Activities*** \$ 1,657,354

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, 2003**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 10,668,514	\$ 10,668,514	\$ 11,069,820	\$ 401,306
Intergovernmental Revenues	2,402,300	2,478,482	2,586,809	108,327
Charges for Services	3,386,381	3,312,131	4,583,977	1,271,846
Licenses and Permits	443,287	443,287	482,030	38,743
Investment Earnings	800,000	800,000	960,907	160,907
Fines and Forfeitures	1,157,600	1,157,600	1,326,169	168,569
All Other Revenues	310,512	310,512	341,640	31,128
Total Revenues	<u>19,168,594</u>	<u>19,170,526</u>	<u>21,351,352</u>	<u>2,180,826</u>
<b>Expenditures:</b>				
Current:				
Public Safety	10,160,619	10,483,266	9,890,438	592,828
Health	193,531	197,343	194,031	3,312
Human Services	1,905,869	1,924,470	1,827,030	97,440
Conservation and Recreation	379,793	417,350	409,451	7,899
Public Works	0	67,700	42,123	25,577
General Government	11,099,295	11,709,718	10,304,348	1,405,370
Total Expenditures	<u>23,739,107</u>	<u>24,799,847</u>	<u>22,667,421</u>	<u>2,132,426</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,570,513)	(5,629,321)	(1,316,069)	4,313,252
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	271,451	271,451
Transfers Out	0	(166,000)	0	166,000
Advances In	0	0	417,644	417,644
Advances Out	0	(157,644)	(157,644)	0
Total Other Financing Sources (Uses):	<u>0</u>	<u>(323,644)</u>	<u>531,451</u>	<u>855,095</u>
Net Change in Fund Balance	(4,570,513)	(5,952,965)	(784,618)	5,168,347
Fund Balance at Beginning of Year	14,974,305	14,974,305	14,974,305	0
Prior Year Encumbrances	840,875	840,875	840,875	0
Fund Balance at End of Year	<u>\$ 11,244,667</u>	<u>\$ 9,862,215</u>	<u>\$ 15,030,562</u>	<u>\$ 5,168,347</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 602,200	\$ 602,200	\$ 581,742	\$ (20,458)
Intergovernmental Revenues	3,949,000	3,949,000	4,314,168	365,168
Charges for Services	478,500	340,985	425,411	84,426
Investment Earnings	32,000	32,000	10,036	(21,964)
Fines and Forfeitures	82,000	82,000	79,947	(2,053)
All Other Revenues	<u>82,522</u>	<u>82,522</u>	<u>101,864</u>	<u>19,342</u>
Total Revenues	<u>5,226,222</u>	<u>5,088,707</u>	<u>5,513,168</u>	<u>424,461</u>
<b>Expenditures:</b>				
Current:				
Public Works	<u>5,750,875</u>	<u>6,073,966</u>	<u>5,445,683</u>	<u>628,283</u>
Total Expenditures	<u>5,750,875</u>	<u>6,073,966</u>	<u>5,445,683</u>	<u>628,283</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(524,653)	(985,259)	67,485	1,052,744
Fund Balance at Beginning of Year	1,003,259	1,003,259	1,003,259	0
Prior Year Encumbrances	<u>196,986</u>	<u>196,986</u>	<u>196,986</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 675,592</u>	<u>\$ 214,986</u>	<u>\$ 1,267,730</u>	<u>\$ 1,052,744</u>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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**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, 2003**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 4,691,000	\$ 4,691,000	\$ 4,863,825	\$ 172,825
Charges for Services	11,000	11,000	10,370	(630)
All Other Revenues	<u>186,025</u>	<u>214,184</u>	<u>251,685</u>	<u>37,501</u>
Total Revenues	<u>4,888,025</u>	<u>4,916,184</u>	<u>5,125,880</u>	<u>209,696</u>
<b>Expenditures:</b>				
Current:				
Human Services	<u>4,680,474</u>	<u>5,250,962</u>	<u>4,929,653</u>	<u>321,309</u>
Total Expenditures	<u>4,680,474</u>	<u>5,250,962</u>	<u>4,929,653</u>	<u>321,309</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	207,551	(334,778)	196,227	531,005
<b>Other Financing Sources (Uses):</b>				
Transfers Out	<u>(179,174)</u>	<u>(195,424)</u>	<u>(195,424)</u>	<u>0</u>
Total Other Financing Sources (Uses):	<u>(179,174)</u>	<u>(195,424)</u>	<u>(195,424)</u>	<u>0</u>
Net Change in Fund Balance	28,377	(530,202)	803	531,005
Fund Balance at Beginning of Year	390,167	390,167	390,167	0
Prior Year Encumbrances	<u>215,117</u>	<u>215,117</u>	<u>215,117</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 633,661</u>	<u>\$ 75,082</u>	<u>\$ 606,087</u>	<u>\$ 531,005</u>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

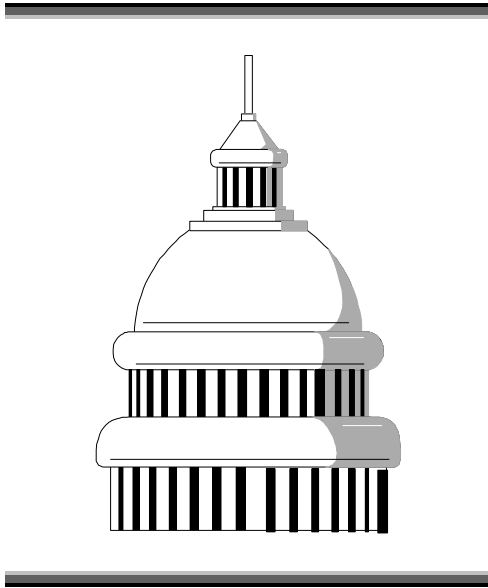
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**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Mental Retardation and Developmental Disabilities Fund  
For the Year Ended December 31, 2003**

---

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 6,787,284	\$ 6,787,284	\$ 6,731,296	\$ (55,988)
Intergovernmental Revenues	2,147,965	2,147,965	2,254,121	106,156
Charges for Services	85,540	85,540	90,014	4,474
Investment Earnings	3,000	3,000	1,891	(1,109)
All Other Revenues	<u>51,998</u>	<u>51,998</u>	<u>72,605</u>	<u>20,607</u>
Total Revenues	<u>9,075,787</u>	<u>9,075,787</u>	<u>9,149,927</u>	<u>74,140</u>
<b>Expenditures:</b>				
Current:				
Health	<u>9,999,213</u>	<u>10,219,499</u>	<u>9,635,668</u>	<u>583,831</u>
Total Expenditures	<u>9,999,213</u>	<u>10,219,499</u>	<u>9,635,668</u>	<u>583,831</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(923,426)	(1,143,712)	(485,741)	657,971
Fund Balance at Beginning of Year	6,411,701	6,411,701	6,411,701	0
Prior Year Encumbrances	<u>175,487</u>	<u>175,487</u>	<u>175,487</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5,663,762</u>	<u>\$ 5,443,476</u>	<u>\$ 6,101,447</u>	<u>\$ 657,971</u>

See accompanying notes to the basic financial statements



**MIAMI COUNTY, OHIO**

**Statement of Net Assets  
Proprietary Funds  
December 31, 2003**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Assets:</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ 376,862	\$ 64,005	\$ 5,551
Investments	0	0	0
Receivables:			
Accounts	76,080	127,209	488,451
Intergovernmental	0	0	1,477
Interest	0	0	354
Due from Other Funds	5,296	5,296	0
Prepaid Items	722	585	171
<b>Total Current Assets</b>	<b>458,960</b>	<b>197,095</b>	<b>496,004</b>
<b>Noncurrent Assets:</b>			
Non-Depreciable Capital Assets	425,668	14,923	88,227
Depreciable Capital Assets, Net	3,103,402	4,746,950	3,150,296
Deferred Loss on Early Retirement of Debt	33,682	118,435	86,965
<b>Total Noncurrent Assets</b>	<b>3,562,752</b>	<b>4,880,308</b>	<b>3,325,488</b>
<b>Total Assets</b>	<b>4,021,712</b>	<b>5,077,403</b>	<b>3,821,492</b>
<b>Liabilities:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	6,309	6,131	247,240
Accrued Wages and Benefits Payable	7,157	6,372	20,517
Intergovernmental Payable	68,481	133,916	1,267
Claims Payable	0	0	0
Due to Other Funds	334	448	1,668
Interfund Loans Payable	0	0	35,000
Accrued Interest Payable	5,106	9,463	5,692
Compensated Absences Payable - Current	12,808	10,908	39,622
General Obligation Bonds - Current	60,923	124,077	150,000
Ohio Public Works Commission Loans Payable - Current	25,000	19,600	0
<b>Total Current Liabilities</b>	<b>186,118</b>	<b>310,915</b>	<b>501,006</b>
<b>Noncurrent Liabilities</b>			
Compensated Absences Payable	11,595	10,157	30,314
General Obligation Bonds Payable	1,345,049	2,239,951	1,305,000
Ohio Public Works Commission Loans Payable	425,000	196,000	0
Landfill Postclosure Care Liability	0	0	23,599
<b>Total Noncurrent Liabilities</b>	<b>1,781,644</b>	<b>2,446,108</b>	<b>1,358,913</b>
<b>Total Liabilities</b>	<b>1,967,762</b>	<b>2,757,023</b>	<b>1,859,919</b>
<b>Net Assets:</b>			
Invested in Capital Assets, net of debt	1,706,780	2,300,680	1,870,488
Unrestricted	347,170	19,700	91,085
<b>Total Net Assets</b>	<b>\$ 2,053,950</b>	<b>\$ 2,320,380</b>	<b>\$ 1,961,573</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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		Governmental	
Sheriff Police Rotary	Total Enterprise Funds	Activities-Internal Service Fund	
\$ 139,217	\$ 585,635	\$ 415,878	
0	0	532,993	
0	691,740	1,144	
41,264	42,741	0	
0	354	0	
0	10,592	0	
0	1,478	0	
<u>180,481</u>	<u>1,332,540</u>	<u>950,015</u>	
0	528,818	0	
0	11,000,648	0	
0	239,082	0	
<u>0</u>	<u>11,768,548</u>	<u>0</u>	
<u>180,481</u>	<u>13,101,088</u>	<u>950,015</u>	
0	259,680	0	
5,457	39,503	0	
0	203,664	0	
0	0	288,734	
0	2,450	0	
0	35,000	0	
0	20,261	0	
0	63,338	0	
0	335,000	0	
0	44,600	0	
<u>5,457</u>	<u>1,003,496</u>	<u>288,734</u>	
0	52,066	0	
0	4,890,000	0	
0	621,000	0	
0	23,599	0	
<u>0</u>	<u>5,586,665</u>	<u>0</u>	
<u>5,457</u>	<u>6,590,161</u>	<u>288,734</u>	
0	5,877,948	0	
<u>175,024</u>	<u>632,979</u>	<u>661,281</u>	
<u>\$ 175,024</u>	<u>\$ 6,510,927</u>	<u>\$ 661,281</u>	

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2003**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Operating Revenues:</b>			
Charges for Services	\$ 694,103	\$ 1,147,066	\$ 4,697,945
Other Operating Revenue	747	29	24,035
Total Operating Revenues	<u>694,850</u>	<u>1,147,095</u>	<u>4,721,980</u>
<b>Operating Expenses:</b>			
Personal Services	224,860	202,983	592,134
Materials and Supplies	360,671	22,632	41,353
Contractual Services	112,055	932,420	3,730,289
Utilities	8,173	17,224	31,935
Depreciation	101,940	161,159	128,756
Health Insurance Claims	0	0	0
Other Operating Expenses	0	1,110	0
Total Operating Expenses	<u>807,699</u>	<u>1,337,528</u>	<u>4,524,467</u>
Operating Income (Loss)	(112,849)	(190,433)	197,513
<b>Nonoperating Revenue (Expenses):</b>			
Investment Earnings	0	0	4,485
Interest and Fiscal Charges	(65,226)	(126,392)	(81,763)
Loss on Disposal of Capital Assets	0	0	(105,259)
Total Nonoperating Revenues (Expenses)	<u>(65,226)</u>	<u>(126,392)</u>	<u>(182,537)</u>
Change in Net Assets	(178,075)	(316,825)	14,976
Net Assets Beginning of Year	<u>2,232,025</u>	<u>2,637,205</u>	<u>1,946,597</u>
Net Assets End of Year	<u>\$ 2,053,950</u>	<u>\$ 2,320,380</u>	<u>\$ 1,961,573</u>

See accompanying notes to the basic financial statements



**MIAMI COUNTY, OHIO**

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		Governmental	
Sheriff Police Rotary	Total Enterprise Funds	Activities-Internal Service Fund	
\$ 243,374	\$ 6,782,488	\$ 4,931,649	
0	24,811	5,661	
<u>243,374</u>	<u>6,807,299</u>	<u>4,937,310</u>	
133,718	1,153,695	0	
0	424,656	0	
0	4,774,764	648,219	
0	57,332	0	
0	391,855	0	
0	0	3,453,187	
0	1,110	0	
<u>133,718</u>	<u>6,803,412</u>	<u>4,101,406</u>	
109,656	3,887	835,904	
0	4,485	0	
0	(273,381)	0	
<u>0</u>	<u>(105,259)</u>	<u>0</u>	
<u>0</u>	<u>(374,155)</u>	<u>0</u>	
109,656	(370,268)	835,904	
<u>65,368</u>	<u>6,881,195</u>	<u>(174,623)</u>	
<u>\$ 175,024</u>	<u>\$ 6,510,927</u>	<u>\$ 661,281</u>	

**MIAMI COUNTY, OHIO**

**Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2003**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Customers	\$683,536	\$1,127,714	\$4,588,992
Cash Payments for Goods and Services	(448,570)	(892,252)	(3,759,315)
Cash Payments to Employees	(234,665)	(213,185)	(587,541)
Net Cash Provided by Operating Activities	301	22,277	242,136
<b>Cash Flows from Noncapital Financing Activities:</b>			
Advances In	0	90,000	35,000
Advances Out	(47,500)	(137,500)	(200,000)
Net Cash Used by Noncapital Financing Activities	(47,500)	(47,500)	(165,000)
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Acquisition and Construction of Assets	(37,655)	0	(168,717)
Principal Paid on General Obligation Bonds	(54,819)	(120,181)	(150,000)
Principal Paid on Ohio Public Works Commission Loan	(25,000)	(19,600)	0
Interest Paid on All Debt	(68,520)	(120,642)	(74,751)
Net Cash Used by Capital and Related Financing Activities	(185,994)	(260,423)	(393,468)
<b>Cash Flows from Investing Activities:</b>			
Purchase of Investments	0	0	0
Receipts of Interest	0	0	4,534
Net Cash Provided (Used) by Investing Activities	0	0	4,534
Net Increase (Decrease) in Cash and Cash Equivalents	(233,193)	(285,646)	(311,798)
Cash and Cash Equivalents at Beginning of Year	610,055	349,651	317,349
Cash and Cash Equivalents at End of Year	\$376,862	\$64,005	\$5,551
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>			
Operating Income (Loss)	(\$112,849)	(\$190,433)	\$197,513
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation Expense	101,940	161,159	128,756
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(10,610)	(18,678)	(131,511)
Increase in Due from Other Funds	(704)	(703)	0
Increase in Intergovernmental Receivable	0	0	(1,477)
(Increase) Decrease in Prepaid Items	(496)	(359)	102
Increase (Decrease) in Accounts Payable	(8,249)	3,096	43,484
Increase (Decrease) in Accrued Wages and Benefits	(515)	(611)	2,450
Increase (Decrease) in Due to Other Funds	(463)	448	324
Increase in Intergovernmental Payables	41,537	77,949	352
Decrease in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	(9,290)	(9,591)	2,143
Total Adjustments	113,150	212,710	44,623
Net Cash Provided by Operating Activities	\$301	\$22,277	\$242,136

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total	Governmental - Activities Internal Service Fund
\$221,949	\$6,622,191	\$4,936,166
0	(5,100,137)	(4,406,670)
(132,843)	(1,168,234)	0
<u>89,106</u>	<u>353,820</u>	<u>529,496</u>
0	125,000	0
0	(385,000)	0
<u>0</u>	<u>(260,000)</u>	<u>0</u>
0	(206,372)	0
0	(325,000)	0
0	(44,600)	0
0	(263,913)	0
<u>0</u>	<u>(839,885)</u>	<u>0</u>
0	0	(532,993)
0	4,534	0
<u>0</u>	<u>4,534</u>	<u>(532,993)</u>
89,106	(741,531)	(3,497)
50,111	1,327,166	419,375
<u>\$139,217</u>	<u>\$585,635</u>	<u>\$415,878</u>
\$109,656	\$3,887	\$835,904
0	391,855	0
0	(160,799)	(1,144)
0	(1,407)	0
(21,425)	(22,902)	0
0	(753)	0
0	38,331	0
875	2,199	0
0	309	0
0	119,838	0
0	0	(305,264)
<u>0</u>	<u>(16,738)</u>	<u>0</u>
<u>(20,550)</u>	<u>349,933</u>	<u>(306,408)</u>
<u>\$89,106</u>	<u>\$353,820</u>	<u>\$529,496</u>

**MIAMI COUNTY, OHIO**

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**Statement of Net Assets  
Fiduciary Funds  
December 31, 2003**

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	Private Purpose Trust	Agency Funds	Totals
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 208,167	\$ 6,725,364	\$ 6,933,531
Investments	0	5,467,543	5,467,543
Receivables:			
Taxes	0	68,812,270	68,812,270
Accounts	0	806,928	806,928
Special Assessments	0	1,085,798	1,085,798
<b>Total Assets</b>	<u>208,167</u>	<u>82,897,903</u>	<u>83,106,070</u>
<b>Liabilities:</b>			
Due to Others	0	82,897,903	82,897,903
<b>Total Liabilities</b>	<u>0</u>	<u>82,897,903</u>	<u>82,897,903</u>
<b>Net Assets:</b>			
Unrestricted	<u>208,167</u>	<u>0</u>	<u>208,167</u>
<b>Total Net Assets</b>	<u>\$ 208,167</u>	<u>\$ 0</u>	<u>\$ 208,167</u>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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***Statement of Changes in Net Assets  
Fiduciary Funds  
For the Year Ended December 31, 2003***

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	<u>Private Purpose Trust</u>
<b>Additions:</b>	
Contributions:	
Current Unclaimed Funds	\$ 18,709
Total Additions	<u>18,709</u>
<b>Deductions:</b>	
Refund of Unclaimed Monies	<u>320</u>
Total Deductions	<u>320</u>
Change in Net Assets	18,389
Net Assets at Beginning of Year	<u>189,778</u>
Net Assets End of Year	<u><u>\$ 208,167</u></u>
See accompanying notes to the basic financial statements	

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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

**A. Reporting Entity**

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

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

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

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

The accounting system is organized and operated on the basis of funds 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 various funds are summarized by type in the basic financial statements. The following fund types are used by the County:

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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

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

***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:

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 primary revenue sources are property taxes, sales and use taxes, state and local government fund receipts, investment earnings and charges for service. 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.

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

***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 balance sheet. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

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:

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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

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

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.

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 assets and changes in net assets. 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 County’s only trust fund is a private purpose trust that accounts for unclaimed monies. 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.

**C. Basis of Presentation – Financial Statements**

**Government-wide Financial Statements** – The statement of net assets 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.

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, 2003***

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**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 assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. 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, 2003***

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**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, 2003 but which are not intended to finance 2003 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred revenues.

The accrual basis of accounting is utilized for reporting purposes by the proprietary funds and fiduciary funds. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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**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 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 2003.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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**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 2003, 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 and are reported as reservations of fund balances for governmental funds in the accompanying basic financial statements.

5. Lapsing of Appropriations

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

6. Budgetary Basis of Accounting

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

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003**

**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	Mental Retardation and Developmental Disabilities Board
GAAP Basis (as reported)	(\$18,952)	\$171,741	\$257,487	(\$186,354)
Increase (Decrease):				
Accrued Revenues at December 31, 2003 received during 2004	(2,621,893)	(533,264)	(509,604)	(312,350)
Accrued Revenues at December 31, 2002 received during 2003	2,530,635	555,567	599,071	176,030
Accrued Expenditures at December 31, 2003 paid during 2004	830,010	279,630	274,930	284,090
Accrued Expenditures at December 31, 2002 paid during 2003	(676,608)	(187,108)	(309,566)	(226,759)
2002 Prepays for 2003	197,134	10,992	713	31,227
2003 Prepays for 2004	(120,917)	(912)	(12,238)	(33,768)
Outstanding Encumbrances	(904,027)	(229,161)	(299,990)	(217,857)
Budget Basis	<u>(\$784,618)</u>	<u>\$67,485</u>	<u>\$803</u>	<u>(\$485,741)</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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**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 2003, the County invested funds in U.S. Government Securities, certificates of deposit and STAR Ohio.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2003. Riverside Training Industries (discretely presented component unit) permitted investments include stocks, corporate bonds and mutual funds. All investments are valued at share market prices, which are the prices the investments could be sold for on December 31, 2003. 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, 2003***

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

**I. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2003, 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 \$1,000.

**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, construction in progress, land improvements, buildings, structures and improvements, furniture, fixtures 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 Assets, 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 Assets and in the respective funds.

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

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**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	3 - 20
Infrastructure	10 - 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 Commission Loans	Water Fund Sewer Fund



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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

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

<u>Obligation</u>	<u>Fund</u>
Capital Lease	Motor Vehicle and Gasoline Tax 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
	MRDD Board Fund
	Community Based Corrections Act Grant Fund
	Children's Services Board Fund
	Juvenile Detention/Rehabilitation Center Fund
	County Probation Services Fund
	Recycle Grant Fund
	Day Reporting Program Fund
	One-Stop Shop Fund
	Court Computerization Fund
	Dispute Resolution Fund
	Water Fund
	Sewer Fund
	Transfer Station Fund

**M. Bond Discounts/Issuance Costs**

Bond discounts and issuance costs for governmental and proprietary fund types are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable, bond premiums are recorded as an increase to the face amount of bonds payable, and issuance costs are recorded as deferred charges.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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

**N. 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 funds, that portion of unpaid compensated absences that is due and payable as of year end using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Compensated Absences Payable." In the government wide statement of net assets, "Compensated Absences Payable" is recorded within the "Due within one year" account and the long-term portion of the liability is recorded within the "Due in more than one year" account. Compensated absences are expensed in the proprietary funds when earned and the related liability is reported within the fund.

**O. 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 fixed 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.

**P. Pensions**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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

**Q. 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.

**R. Self-Funded Insurance**

The County is self-funded for employee health care benefits. The program is administered by Medical Mutual of Ohio 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.

**S. 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.

**T. Reservations of Fund Balance**

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

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

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

**U. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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 assets 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. Net Assets restricted for Other Purposes include programs for street and highway improvements, federal grants for public safety and human services and mandatory fines for various court programs.

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

**NOTE 2 – 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 assets**

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net assets of governmental funds as reported in the government-wide statement of net assets. 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:*

Shared Revenues	\$10,371,933
Interest Revenue	129,636
Delinquent Tax Revenues	583,172
Loan Revenue	397,769
	<hr/>
	\$11,482,510

*Long-Term liabilities not reported in the funds:*

General Obligation Bonds Payable	\$7,560,000
Superfund Site Liability	147,923
Capital Leases Payable	152,715
Accrued Interest on Long-Term Debt	32,737
Compensated Absences Payable	2,401,442
	<hr/>
	\$10,294,817

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003*

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**NOTE 2 – 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 assets of governmental activities as reported in the government – wide statement of activities. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

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

Capital Outlay	\$3,101,974
Depreciation Expense	<u>(2,620,325)</u>
	\$481,649

*Governmental revenues not reported in the funds:*

Increase in Shared Revenue	\$314,914
Decrease in Delinquent Tax Revenue	(17,978)
Decrease in Interest Revenue	(96,923)
Increase in Loan Revenue	<u>202,967</u>
	\$402,980

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

General Obligation Bond Principal Payments	\$460,000
Superfund Site Liability Payment	189,363
Capital Lease Payments	21,531
New Capital Lease	<u>(130,000)</u>
	\$540,894

*Expenses not requiring the use of current financial resources:*

Increase in Compensated Absences Payable	(\$142,279)
Decrease in supplies inventory	<u>(52,888)</u>
	(\$195,167)

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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**NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF FUND BALANCE**

**A. Changes in Accounting Principles**

For fiscal year 2003, the County has implemented GASB Statement No. 34, “*Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*”; GASB Statement No. 37, “*Basic Financial Statements for State and Local Governments: Omnibus*”; GASB Statement No. 38, “*Certain Financial Statement Note Disclosures*”; and GASB Interpretation No. 6, “*Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statement.*” At December 31, 2002, there was no effect on fund balance as a result of implementing GASB Statements 36, 37 and 38, or Interpretation No. 6.

GASB 34 creates new basic financial statements for reporting on the County’s financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column.

The government-wide financial statements split the County’s programs between business-type and governmental activities. Except for the restatements explained below, the beginning net asset amount for the business-type activities equals fund equity of the enterprise funds from last year. The beginning net asset amount for governmental programs reflects the change in fund balance for governmental funds at December 31, 2002, caused by the conversion to the accrual basis of accounting.

**B. Prior Period Adjustment**

Deferred revenue in the Emergency Management Agency Fund (special revenue fund) was restated from amounts reported previously to correct an error in the reporting of grant revenues.

The Transfer Station Fund was restated from amounts previously reported to account for a liability for landfill postclosure care. The unrestricted net asset balance was decreased by \$22,262 to account for this liability.

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003**

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**NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF FUND BALANCE (Continued)**

**C. Restatement of Fund Balance**

The changes to the beginning fund balance/retained earnings, as well as the transition from fund balance to net assets of the governmental activities are as follows:

	<u>Governmental Activities</u>	<u>Business Type Activities</u>
Fund Balance/Retained Earnings at December 31, 2002	\$42,042,108	\$2,540,744
Adjustments:		
Deferred Revenue Restatement	(235,869)	0
Landfill Postclosure Care Liability Restatement	0	(22,262)
Reclassified fund from Expendable Trust		
Fund to Special Revenue Fund	38,334	0
Reclassified fund from Internal Service		
Fund to Enterprise Funds	0	65,368
Total Prior Period Adjustments	<u>41,844,573</u>	<u>2,583,850</u>
GASB 34 Adjustments:		
Capital Assets	79,254,453	(11,739)
Internal Service Funds	(174,623)	0
Contributed Capital	0	4,309,084
Long-Term Liabilities	(10,725,813)	0
Long-Term (Deferred) Assets	<u>11,079,530</u>	<u>0</u>
Net Assets, December 31, 2002	<u>\$121,278,120</u>	<u>\$6,881,195</u>

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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

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;
- 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.

Ohio law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state or any instrumentality of such county, municipal corporation or other authority. Based upon criteria described in GASB Statement No. 3 *"Deposits With Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements,"* collateral held in single financial collateral pools with securities being held by the pledging financial institutions' agent in the pool's name are classified as Category 3.



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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

***The Governmental Accounting Standards Board has established risk categories for deposits and investments as follows:***

*Deposits:*

- Category 1 Insured or collateralized with securities held by the County or by its agent in the County's name.
- Category 2 Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.
- Category 3 Uninsured and uncollateralized.

*Investments:*

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

**A. Deposits**

At year end, the carrying amount of the County's (primary government) deposits was \$29,891,767 and the bank balance was \$31,702,871. Federal depository insurance covered \$806,648 of the bank balance, and all remaining deposits were classified as Category 3. In accordance with Ohio Revised Code, the remaining balance was covered by pooled collateral. Although the State statutory requirement for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

At year end, the carrying amount of Riverside Training Industries' (component unit) deposits was \$295,368 and the bank balance was \$236,245. Federal depository insurance covered \$100,000 of the bank balance, and all the remaining deposits were classified as Category 3.

**B. Investments**

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

	<u>Category 1</u>	<u>Fair Value</u>
<u>Categorized Investments</u>		
U.S. Government Securities	\$14,985,785	\$14,985,785
<u>Non-Categorized Investments</u>		
STAR Ohio	N/A	7,607,192
Total Investments	<u>\$14,985,785</u>	<u>\$22,592,977</u>

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003**

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

**B. Investments (Continued)**

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

<u>Categorized Investments</u>	<u>Category 3</u>	<u>Fair Value</u>
Corporate Stocks & Bonds	\$637,905	\$637,905
U.S. Government Securities	35,425	35,425
Total Categorized	673,330	673,330
 <u>Non-Categorized Investments</u>		
Mutual Funds	N/A	2,015
Total Investments	<u>\$673,330</u>	<u>\$675,345</u>

**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 assets 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 Assets	\$21,498,959	\$30,985,785
Certificates of Deposit (with maturities of more than 3 months)	16,000,000	(16,000,000)
Investments:		
STAR Ohio	(7,607,192)	7,607,192
Per GASB Statement No. 3	<u>\$29,891,767</u>	<u>\$22,592,977</u>

A reconciliation between classifications of cash and investments for the component unit on the statement of net assets 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 Assets	\$295,368	\$675,345
Per GASB Statement No. 3	<u>\$295,368</u>	<u>\$675,345</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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**NOTE 5- TAXES**

**A. Property Taxes**

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property located in the County and used in business. Real property taxes (other than public utility) collected during 2003 were levied after October 1, 2002 on assessed values as of January 1, 2002, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 2001. Real property taxes are payable annually or semi-annually. The first payment is due February 14; the remainder payable by July 20.

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

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

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

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

The full tax rate to the County for the year ended December 31, 2003, was \$9.13 per \$1,000 of assessed value. The assessed value upon which the 2004 tax receivable was based was \$1,736,112,010. This amount constitutes \$1,365,817,780 in real property assessed value, \$64,629,860 in public utility assessed value and \$305,664,370 in tangible personal property assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County's share is .913% (9.13 mills) of assessed value.

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003**

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**NOTE 5 – TAXES (Continued)**

**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.

**NOTE 6 - RECEIVABLES**

Receivables at December 31, 2003, consisted of taxes, accounts receivable, intergovernmental receivables arising from shared revenues, interest, loans and interfund receivables. All receivables are considered collectible in full.

**NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES**

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2003 represent interfund loans receivable and payable:

	Interfund Loans	
	<u>Receivables</u>	<u>Payables</u>
Governmental Funds:		
General Fund	\$50,468	\$0
Other Governmental Funds	<u>0</u>	<u>15,468</u>
Total Governmental Funds	<u>50,468</u>	<u>15,468</u>
Proprietary Funds:		
Transfer Station	<u>0</u>	<u>35,000</u>
Total Interfund Loans	<u><u>\$50,468</u></u>	<u><u>\$50,468</u></u>

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003**

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

The following balances at December 31, 2003, represent interfund receivables and payables:

	Interfund	
	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$54,453	\$20,593
Motor Vehicle and Gasoline Tax	8,896	1,933
Job and Family Services	0	64,045
Other Governmental Funds	81,019	65,939
Total Governmental Funds	<u>144,368</u>	<u>152,510</u>
Enterprise Funds:		
Water	5,296	334
Sewer	5,296	448
Transfer Station	0	1,668
Total Enterprise Funds	<u>10,592</u>	<u>2,450</u>
Total Interfund Receivables and Payables	<u><u>\$154,960</u></u>	<u><u>\$154,960</u></u>

**NOTE 8 - TRANSFERS**

The following balances at December 31, 2003 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$271,451	\$0
Job and Family Services	0	195,424
Other Governmental Funds	506,078	582,105
Total Transfers	<u><u>\$777,529</u></u>	<u><u>\$777,529</u></u>

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

NOTE 9 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2003:

<i>Historical Cost:</i>	Restated December 31, 2002	Additions	Deletions	December 31, 2003
Class				
<i>Non-Depreciable Capital Assets:</i>				
Land	\$5,492,186	\$0	\$0	\$5,492,186
Construction in Progress	9,584,211	739,382	0	10,323,593
Total Non-Depreciable Capital Assets	15,076,397	739,382	0	15,815,779
<i>Depreciable Capital Assets:</i>				
Buildings	26,789,494	38,989	0	26,828,483
Improvements Other Than Buildings	237,243	0	0	237,243
Machinery and Equipment	17,107,890	1,687,109	(701,059)	18,093,940
Infrastructure	59,180,181	636,494	(570,754)	59,245,921
Total Depreciable Capital Assets	103,314,808	2,362,592	(1,271,813)	104,405,587
Total Cost	\$118,391,205	\$3,101,974	(\$1,271,813)	\$120,221,366
 <i>Accumulated Depreciation:</i>				
Class	Restated December 31, 2002	Additions	Deletions	December 31, 2003
Buildings	(\$4,431,536)	(\$454,196)	\$0	(\$4,885,732)
Improvements Other Than Buildings	(114,401)	(11,289)	0	(125,690)
Machinery and Equipment	(11,866,227)	(1,191,918)	552,802	(12,505,343)
Infrastructure	(22,724,588)	(962,922)	391,994	(23,295,516)
Total Depreciation	(\$39,136,752)	(\$2,620,325) *	\$944,796	(\$40,812,281)
<i>Net Value:</i>	\$79,254,453			\$79,409,085

\* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$615,585
Health	128,344
Human Services	65,348
Public Works	1,253,994
General Government	557,054
Total Depreciation Expense	\$2,620,325

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003**

**NOTE 9 - CAPITAL ASSETS (Continued)**

**B. Business-Type Activities Capital Assets**

Summary by Category at December 31, 2003:

<i>Historical Cost:</i>	Restated December 31, 2002	Additions	Deletions	December 31, 2003
Class				
<b><i>Non-Depreciable Capital Assets:</i></b>				
Land	\$90,000	\$0	\$0	\$90,000
Construction in Progress	410,203	28,615	0	438,818
Total Non-Depreciable Capital Assets	500,203	28,615	0	528,818
<b><i>Depreciable Capital Assets:</i></b>				
Buildings	2,479,272	0	0	2,479,272
Improvements Other Than Buildings	11,967,925	0	0	11,967,925
Machinery and Equipment	1,330,765	177,757	(143,534)	1,364,988
Total Depreciable Capital Assets	15,777,962	177,757	(143,534)	15,812,185
Total Cost	\$16,278,165	\$206,372	(\$143,534)	\$16,341,003
<b><i>Accumulated Depreciation:</i></b>				
Class	Restated December 31, 2002	Additions	Deletions	December 31, 2003
Buildings	(\$188,147)	(\$41,811)	\$0	(\$229,958)
Improvements Other Than Buildings	(3,587,305)	(270,347)	0	(3,857,652)
Machinery and Equipment	(682,505)	(79,697)	38,275	(723,927)
Total Depreciation	(\$4,457,957)	(\$391,855)	\$38,275	(\$4,811,537)
<b><i>Net Value:</i></b>	\$11,820,208			\$11,529,466

**NOTE 10 - DEFINED BENEFIT PENSION PLANS**

All of the County's 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 (the "OPERS")**

The following information was provided by the 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, 2003***

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

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

All employees of the County, except teachers at the Mental Retardation and Developmental Disabilities Board, the Miami County Youth Center and the West Central Rehabilitation Center, participate in one of the three pension plans administered by the Ohio PERS: 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. 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..

The Ohio PERS 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. 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 the Ohio PERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6705 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2003, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). The employee contribution rate for employees other than law enforcement is 8.5%. Law enforcement officers in the County Sheriff’s department contribute 10.10% of covered salary. The 2003 employer contribution rate for local government employer units was 13.55% of covered payroll, 8.55% to fund the pension and 5.0% to fund health care. For law enforcement, the employer rate was 16.7% of covered payroll, 11.70% to fund the pension fund and 5.0% to fund health care. The contribution requirements of plan members and the County are established and may be amended by the Public Employees Retirement Board. The County’s contribution to the OPERS for the years ending December 31, 2003, 2002, and 2001 were \$3,587,943, \$3,433,097, and \$3,256,206 respectively, for employees of the County and \$427,698, \$396,134, and \$335,024 respectively, for law enforcement officers, which were equal to the required contributions for each year.



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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

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

The OPERS provides postemployment health care benefits to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is also available. The health care coverage provided by the OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the OPERS. The portion of the 2003 employer contribution rate (identified above) that was used to fund health care for the year 2003 was 5.0% of covered payroll which amounted to \$1,323,964 for employees other than law enforcement and \$128,053 for law enforcement employees.

The significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the OPERS latest actuarial review performed as of December 31, 2002. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2002 was 8.0%. An annual increase of 4.0% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.0% base increase, were assumed to range from 0.50% to 6.3%. Health care costs were assumed to increase 4.0% annually.

Benefits are advanced-funded on an actuarially determined basis. The number of active contributing participants was 364,881. The actuarial value of the OPERS net assets available for OPEB at December 31, 2002 is \$10.0 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$18.7 billion and \$8.7 billion, respectively.

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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

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

The STRS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. The STRS of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to STRS Ohio, 275 E. Broad Street, Columbus, Ohio 43215-3371 or by calling (614) 227-4090, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://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 member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% 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 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. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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 dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

The Ohio Revised Code provides statutory authority for County and employee contributions of 14% and 9.3% through June 30, 2003. Effective July 1, 2003, the member contribution rate increased to the statutory maximum rate of 10%. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's contributions to the STRS of Ohio for the years ending December 31, 2003, 2002 and 2001 were \$74,070, \$79,006 and \$85,083 respectively, which were equal to the required contributions for each year.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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

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

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

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to a health care reserve fund equal to 1% of covered payroll for 2003. The balance of the Health Care Reserve Fund was \$2.8 billion at June 30, 2003. For the fiscal year ended June 30, 2003, the net health care costs paid by STRS were \$352,301,000. There were 108,294 eligible benefit recipients.

**NOTE 11 - COMPENSATED ABSENCES**

The costs of vacation, sick leave, and compensatory time benefits are recorded as they are earned. Employees earn sick leave at a rate of 1.25 days per month of work completed. Accumulated vacation is based upon length of service and varies within each department of the County. Upon retirement, and in certain instances, termination, an individual will be compensated for their accumulated sick leave at a maximum rate of 25% of the balance not to exceed thirty days. Additionally, County employees receive compensatory time equal to 1.5 times the hourly rate for any time worked in excess of forty hours per week.

At December 31, 2003, the County's accumulated, unpaid compensated absences amounted to \$2,516,846. Of this amount, \$2,401,442 is recorded as Governmental Activities on the Entity Wide Statement of Net Assets (\$1,450,173 is reported as due within one year), \$115,404 is recorded as Business-type activities (\$63,338 is reported as due within one year).

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**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003**

**NOTE 12 - LONG-TERM LIABILITIES**

Long-term debt and other long-term obligations of the County at December 31, 2003 were as follows:

	Interest Rate	Maturity Date	Balance January 1, 2003	Additions	Retired	Balance December 31, 2003	Amounts Due Within One Year	
<b>Governmental Activities:</b>								
<b>General Obligation Bonds:</b>								
1997	4.20 - 4.88%	2007	\$450,000	\$0	(\$90,000)	\$360,000	\$90,000	
1997	4.20 - 4.88%	2007	145,000	0	(30,000)	115,000	30,000	
1997	4.20 - 4.88%	2010	1,520,000	0	(160,000)	1,360,000	170,000	
2002	1.65 - 5.00%	2022	3,600,000	0	(110,000)	3,490,000	135,000	
2002	1.65 - 5.00%	2022	990,000	0	(30,000)	960,000	35,000	
2002	1.65 - 5.00%	2022	810,000	0	(25,000)	785,000	30,000	
2002	1.65 - 5.00%	2022	505,000	0	(15,000)	490,000	20,000	
<b>Total General Obligation Bonds</b>			<b>8,020,000</b>	<b>0</b>	<b>(460,000)</b>	<b>7,560,000</b>	<b>510,000</b>	
			Superfund Site Liability	337,286	0	(189,363)	147,923	0
			Capital Leases	44,246	130,000	(21,531)	152,715	53,336
			Compensated Absences	2,259,163	2,401,442	(2,259,163)	2,401,442	1,450,173
<b>Total Governmental Activities Long-term Liabilities</b>			<b>\$10,660,695</b>	<b>\$2,531,442</b>	<b>(\$2,930,057)</b>	<b>\$10,262,080</b>	<b>\$2,013,509</b>	
<b>Business-Type Activities:</b>								
<b>General Obligation Bonds:</b>								
1997	4.20 - 4.88%	2017	\$600,791	\$0	(\$29,819)	\$570,972	\$30,923	
1997	4.20 - 4.88%	2017	40,527	0	(2,011)	38,516	2,086	
1997	4.20 - 4.88%	2017	434,112	0	(21,546)	412,566	22,344	
1997	4.20 - 4.88%	2017	402,560	0	(19,980)	382,580	20,720	
1997	4.20 - 4.88%	2017	1,242,010	0	(61,644)	1,180,366	63,927	
1997	4.20 - 4.88%	2010	945,000	0	(105,000)	840,000	105,000	
1997	4.20 - 4.88%	2010	245,000	0	(25,000)	220,000	25,000	
1997	4.20 - 4.88%	2017	415,000	0	(20,000)	395,000	20,000	
2002	1.65 - 5.00%	2022	860,000	0	(25,000)	835,000	30,000	
2002	1.65 - 5.00%	2022	52,000	0	(2,000)	50,000	2,000	
2002	1.65 - 5.00%	2022	273,000	0	(12,000)	261,000	12,000	
2002	1.65 - 5.00%	2022	40,000	0	(1,000)	39,000	1,000	
<b>Total General Obligation Bonds</b>			<b>5,550,000</b>	<b>0</b>	<b>(325,000)</b>	<b>5,225,000</b>	<b>335,000</b>	
<b>Ohio Public Works Commission Loans:</b>								
1995	0.00%	2015	235,200	0	(19,600)	215,600	19,600	
2002	0.00%	2022	475,000	0	(25,000)	450,000	25,000	
<b>Total Ohio Public Works Commission Loans</b>			<b>710,200</b>	<b>0</b>	<b>(44,600)</b>	<b>665,600</b>	<b>44,600</b>	
			Landfill Postclosure Care Liability	22,262	1,337	0	23,599	0
			Compensated Absences Payable	132,142	115,404	(132,142)	115,404	63,338
<b>Total Business-Type Activities Long-term Liabilities</b>			<b>\$6,414,604</b>	<b>\$116,741</b>	<b>(\$501,742)</b>	<b>\$6,029,603</b>	<b>\$442,938</b>	

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003**

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**NOTE 12 - 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, 2003 follows:

Years	General Obligation Bonds		OPWC Loans	
	Principal	Interest	Principal	Interest
2004	\$845,000	\$552,355	\$44,600	\$0
2005	880,000	521,933	44,600	0
2006	915,000	489,372	44,600	0
2007	935,000	453,897	44,600	0
2008	845,000	416,668	44,600	0
2009-2013	3,465,000	1,568,215	223,000	0
2014-2018	2,990,000	871,258	144,600	0
2019-2022	1,910,000	240,125	75,000	0
Totals	<u>\$12,785,000</u>	<u>\$5,113,823</u>	<u>\$665,600</u>	<u>\$0</u>

**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 \$4,810,000 at December 31, 2003 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, 2003, there were twenty-three series of Industrial Revenue Bonds and one series of Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the twenty-three series of Industrial Revenue Bonds issued prior to January 1, 1996 could not be determined; however, their original issue amounts totaled \$25,499,000. The aggregate principal amount payable for the Hospital Revenue Bonds, issued July 1, 1996, was \$52,580,000 at year end.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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**NOTE 13 - CAPITAL LEASES**

The County is obligated under two leases accounted for as capital leases. The cost of the leased assets (self-propelled road widener/berm machine and an excavator) are accounted for in the Governmental Activities as machinery and equipment. The original cost of the assets under capital lease is \$276,045.

The following is a schedule of the future minimum lease payments under the capital lease together with the present value of the net minimum lease payments as of December 31, 2003.

Year Ending December 31,	Capital Leases
2004	\$59,773
2005	35,808
2006	35,808
2007	35,808
Minimum Lease Payments	167,197
Less: Amount representing interest at the County's incremental borrowing rate of interest	(14,482)
Present value of minimum lease payments	<u>\$152,715</u>

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

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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

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

*North and South Landfills*

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

*Ash Disposal Pit and Ash Pile*

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

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

*Liquid Disposal Area and Ground Water*

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

The total cost of the construction to close the landfill was \$2,246,000. Operation, maintenance and site monitoring costs through the year 2015 are estimated to be \$147,923. 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 \$192,868 in revenues in 2003 leaving the fund balance in the Super Cleanup Fund at \$100,581. It is estimated that the revenue derived from the sales tax will be sufficient to cover the closure and postclosure care costs identified above.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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**NOTE 15 - RELATED PARTY TRANSACTIONS**

During 2003, 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 \$710,375 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 \$673,396.

**NOTE 16 - CONTINGENCIES**

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

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

**NOTE 17 - RISK MANAGEMENT**

**A. Insurance**

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

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



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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

**A. Insurance (Continued)**

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

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

**B. Self Insurance**

The County maintains a self-funded health insurance program (Hospitalization Fund, an internal service fund) with claims processed by Medical Mutual of Ohio on behalf of the County. As an integral part of the health insurance program, a reinsurance policy has been purchased which covers claims in excess of \$100,000 per individual per year up to a maximum of \$1,000,000 per individual per year with a \$2,500,000 lifetime maximum per individual.

All funds of the County from which employee salaries are paid participate in the health insurance program and make payments to the Hospitalization Fund based on actuarial estimates of the amounts needed to pay prior and current year claims. Total contributions to the program during the year were \$4,931,649. The claims liability of \$288,734 reported in the Hospitalization Fund at December 31, 2003 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 2002 and 2003 were as follows:

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2002	\$314,832	\$4,791,748	(\$4,512,582)	\$593,998
2003	593,998	3,453,187	(3,758,451)	288,734

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003***

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**NOTE 18 – CONSTRUCTION COMMITMENTS**

As of December 31, 2003, the County had the following construction commitments outstanding:

Project	Remaining Construction Commitment	Expected Date of Completion
Merrimont Water and Sewer	\$1,415,000	11/30/2004
Cedar Ridge Water and Sewer	804,860	11/30/2004
North County Road 25A Phase 1 Sewer	345,325	11/30/2004
County Road 25A Road Widening and Signalization at Evanston Road	377,546	9/30/2004

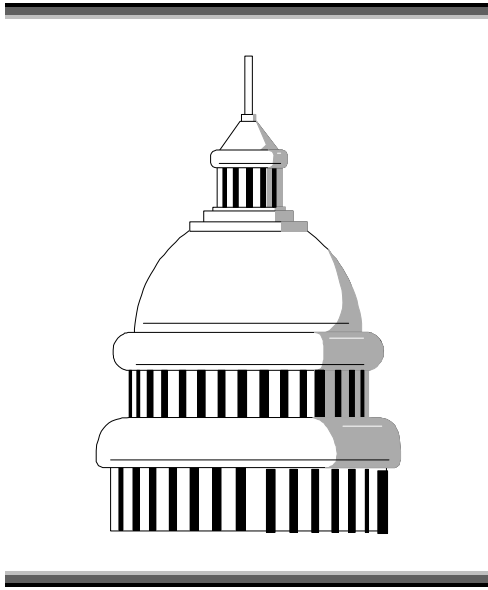
**NOTE 19 - JOINTLY GOVERNED ORGANIZATION**

The Tri County Board of Alcohol, Drug 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 2003, the County contributed \$1,622,235 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, Chris A. Peebles, 201 West Main Street, Troy, Ohio 45373-2363.

*COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES*

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



***Nonmajor Governmental Funds***

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***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***

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**Real Estate Appraisal Fund**

This fund receives money from the settlements for appraisals and reappraisals of real estate and is used to defray the costs of the appraisals.

**Pre-Trial Services Fund**

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

**County Conservancy Fund**

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

**Community Based Corrections Act Grant Fund**

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

**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.

(Continued)

***Special Revenue Funds***

---

**Recycle Grant Fund**

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

**Day Reporting Program Fund**

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

**Urban Mass Transportation Fund**

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

**Community Development Block Grant Fund**

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

**Children's Services Board Fund**

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

**Legal Research Fund**

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

**One-Stop Shop Fund**

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

**Drug Law Enforcement Fund**

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

**County Recorder Equipment Fund**

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

(Continued)

***Special Revenue Funds***

---

**Court Computerization Fund**

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

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

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

**Dispute Resolution Fund**

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

**COPS More '96 Fund**

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

**Commissary Fund**

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

**Court Security Grant Fund**

To account for grant funds received from the state to improve the security function of the courts. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

**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.

**Permanent Improvement Fund**

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

**Health Care Capital Improvement Fund**

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

**Emergency 911 Facility Construction Fund**

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

**Ditch Construction Fund**

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

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2003**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 5,704,691	\$ 80,883	\$ 3,984,151	\$ 9,769,725
Investments	3,413,902	0	688,830	4,102,732
Receivables:				
Taxes	409,282	0	0	409,282
Accounts	119,906	0	0	119,906
Intergovernmental	3,422,363	0	0	3,422,363
Interest	0	0	3,075	3,075
Loans	397,769	0	0	397,769
Due from Other Funds	81,019	0	0	81,019
Prepaid Items	1,939	0	0	1,939
<b>Total Assets</b>	<b>\$ 13,550,871</b>	<b>\$ 80,883</b>	<b>\$ 4,676,056</b>	<b>\$ 18,307,810</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 464,887	\$ 0	\$ 87,674	\$ 552,561
Accrued Wages and Benefits Payable	301,596	0	0	301,596
Intergovernmental Payable	9,048	0	0	9,048
Due to Other Funds	65,939	0	0	65,939
Interfund Loans Payable	15,468	0	0	15,468
Deferred Revenue	2,983,926	0	0	2,983,926
<b>Total Liabilities</b>	<b>3,840,864</b>	<b>0</b>	<b>87,674</b>	<b>3,928,538</b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	959,780	0	210,750	1,170,530
Reserved for Prepaid Items	1,939	0	0	1,939
Reserved for Debt Service	0	80,883	0	80,883
Reserved for Loans Receivable	397,769	0	0	397,769
Special Revenue Funds	8,350,519	0	0	8,350,519
Capital Projects Funds	0	0	4,377,632	4,377,632
<b>Total Fund Balances</b>	<b>9,710,007</b>	<b>80,883</b>	<b>4,588,382</b>	<b>14,379,272</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 13,550,871</b>	<b>\$ 80,883</b>	<b>\$ 4,676,056</b>	<b>\$ 18,307,810</b>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2003***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 2,175,239	\$ 0	\$ 643,368	\$ 2,818,607
Intergovernmental Revenues	6,917,657	0	77,850	6,995,507
Charges for Services	7,158,161	0	53,742	7,211,903
Licenses and Permits	30	0	0	30
Investment Earnings	1,157	0	38,951	40,108
Fines and Forfeitures	172,995	0	0	172,995
All Other Revenues	358,716	328	6,899	365,943
<b>Total Revenue</b>	<b>16,783,955</b>	<b>328</b>	<b>820,810</b>	<b>17,605,093</b>
<b>Expenditures:</b>				
Current:				
Public Safety	5,924,465	0	0	5,924,465
Health	248,096	0	0	248,096
Human Services	6,000,566	0	0	6,000,566
Conservation and Recreation	44,816	0	0	44,816
Public Works	626,827	0	0	626,827
General Government	3,073,404	0	0	3,073,404
Capital Outlay	0	0	1,126,747	1,126,747
Debt Service:				
Principal Retirement	0	460,000	0	460,000
Interest and Fiscal Charges	0	362,337	0	362,337
<b>Total Expenditures</b>	<b>15,918,174</b>	<b>822,337</b>	<b>1,126,747</b>	<b>17,867,258</b>
Excess (Deficiency) of Revenues Over Expenditures	865,781	(822,009)	(305,937)	(262,165)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	506,078	0	506,078
Transfers Out	(496,451)	0	(85,654)	(582,105)
<b>Total Other Financing Sources (Uses)</b>	<b>(496,451)</b>	<b>506,078</b>	<b>(85,654)</b>	<b>(76,027)</b>
Net Change in Fund Balances	369,330	(315,931)	(391,591)	(338,192)
<b>Fund Balances at Beginning of Year</b>	<b>9,340,677</b>	<b>396,814</b>	<b>4,979,973</b>	<b>14,717,464</b>
<b>Fund Balances End of Year</b>	<b>\$ 9,710,007</b>	<b>\$ 80,883</b>	<b>\$ 4,588,382</b>	<b>\$ 14,379,272</b>

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2003**

	Child Support Enforcement Agency	Dog and Kennel	Shelter/ Domestic Violence	Youth Services Subsidy	E-911 Emergency Operations
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 742,856	\$ 117,186	\$ 44,720	\$ 465,982	\$ 556,696
Investments	952,051	0	0	0	713,466
Receivables:					
Taxes	0	0	0	0	320,264
Accounts	0	0	2,062	0	894
Intergovernmental	48,688	0	67,747	100,666	78,701
Loans	0	0	0	0	0
Due from Other Funds	0	1,797	0	9,500	6,294
Prepaid Items	450	0	0	0	0
<b>Total Assets</b>	<b>\$ 1,744,045</b>	<b>\$ 118,983</b>	<b>\$ 114,529</b>	<b>\$ 576,148</b>	<b>\$ 1,676,315</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 991	\$ 1,048	\$ 0	\$ 11,342	\$ 58,748
Accrued Wages and Benefits Payable	23,784	7,584	5,892	19,887	43,190
Intergovernmental Payable	0	1,835	0	4,425	0
Due to Other Funds	42,101	2,982	0	4,455	635
Interfund Loans Payable	0	0	0	0	0
Deferred Revenue	0	0	54,359	42,890	0
<b>Total Liabilities</b>	<b>66,876</b>	<b>13,449</b>	<b>60,251</b>	<b>82,999</b>	<b>102,573</b>
<b>Fund Balances:</b>					
Reserved for Encumbrances	16,003	4,515	853	100,614	148,193
Reserved for Prepaid Items	450	0	0	0	0
Reserved for Loans Receivable	0	0	0	0	0
Undesignated/Unreserved	1,660,716	101,019	53,425	392,535	1,425,549
<b>Total Fund Balances</b>	<b>1,677,169</b>	<b>105,534</b>	<b>54,278</b>	<b>493,149</b>	<b>1,573,742</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,744,045</b>	<b>\$ 118,983</b>	<b>\$ 114,529</b>	<b>\$ 576,148</b>	<b>\$ 1,676,315</b>

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2003**

Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy	Community Based Corrections Act Grant	Super Cleanup	Emergency Management Agency
\$ 221,846	\$ 118,218	\$ 233,985	\$ 15,829	\$ 73,041	\$ 43,909	\$ 71,009	\$ 112,661
0	0	299,877	0	0	0	0	0
0	0	0	0	56,992	0	32,026	0
1,210	0	0	0	0	0	0	0
21,374	0	12,632	43,456	6,811	43,054	0	549,889
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	624	0	0	0	0	0
<u>\$ 244,430</u>	<u>\$ 118,218</u>	<u>\$ 547,118</u>	<u>\$ 59,285</u>	<u>\$ 136,844</u>	<u>\$ 86,963</u>	<u>\$ 103,035</u>	<u>\$ 662,550</u>
\$ 21,437	\$ 1,028	\$ 2,897	\$ 308	\$ 0	\$ 0	\$ 2,454	\$ 35,313
12,230	3,359	13,290	2,667	0	2,645	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	9,026	0	0	0	0
0	0	0	21,728	63,466	21,527	0	498,185
<u>33,667</u>	<u>4,387</u>	<u>16,187</u>	<u>33,729</u>	<u>63,466</u>	<u>24,172</u>	<u>2,454</u>	<u>533,498</u>
13,161	0	140,425	0	0	426	49,897	51,547
0	0	624	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>197,602</u>	<u>113,831</u>	<u>389,882</u>	<u>25,556</u>	<u>73,378</u>	<u>62,365</u>	<u>50,684</u>	<u>77,505</u>
<u>210,763</u>	<u>113,831</u>	<u>530,931</u>	<u>25,556</u>	<u>73,378</u>	<u>62,791</u>	<u>100,581</u>	<u>129,052</u>
<u>\$ 244,430</u>	<u>\$ 118,218</u>	<u>\$ 547,118</u>	<u>\$ 59,285</u>	<u>\$ 136,844</u>	<u>\$ 86,963</u>	<u>\$ 103,035</u>	<u>\$ 662,550</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2003**

	Enforcement and Education	Juvenile Detention/ Rehabilitation Center	County Probation Services	Recycle Grant	Day Reporting Program
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 44,701	\$ 545,336	\$ 312,807	\$ 6,358	\$ 88
Investments	0	698,906	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	1,203	0	1,330	0	0
Intergovernmental	600	855,304	19,510	66,004	0
Loans	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Prepaid Items	0	0	0	0	0
<b>Total Assets</b>	<u>\$ 46,504</u>	<u>\$ 2,099,546</u>	<u>\$ 333,647</u>	<u>\$ 72,362</u>	<u>\$ 88</u>
<b>Liabilities:</b>					
Accounts Payable	\$ 4,485	\$ 34,728	\$ 9,250	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	80,824	9,551	1,806	0
Intergovernmental Payable	0	1,387	0	0	0
Due to Other Funds	0	4,816	814	0	0
Interfund Loans Payable	5,299	0	1,143	0	0
Deferred Revenue	0	447,696	9,755	43,364	0
<b>Total Liabilities</b>	<u>9,784</u>	<u>569,451</u>	<u>30,513</u>	<u>45,170</u>	<u>0</u>
<b>Fund Balances:</b>					
Reserved for Encumbrances	8,935	156,173	1,224	775	0
Reserved for Prepaid Items	0	0	0	0	0
Reserved for Loans Receivable	0	0	0	0	0
Undesignated/Unreserved	27,785	1,373,922	301,910	26,417	88
<b>Total Fund Balances</b>	<u>36,720</u>	<u>1,530,095</u>	<u>303,134</u>	<u>27,192</u>	<u>88</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 46,504</u>	<u>\$ 2,099,546</u>	<u>\$ 333,647</u>	<u>\$ 72,362</u>	<u>\$ 88</u>

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2003**

Urban Mass Transportation	Community Development Block Grant	Children's Services Board	Legal Research	One-Stop Shop	Drug Law Enforcement	County Recorder Equipment
\$ 7,630	\$ 234,918	\$ 291,736	\$ 25,976	\$ 490,767	\$ 46,614	\$ 95,676
0	0	373,890	0	0	0	0
0	0	0	0	0	0	0
0	0	41,204	457	28,701	350	816
163,121	953,094	293,529	0	21,522	0	0
0	397,769	0	0	0	0	0
0	0	63,428	0	0	0	0
0	0	388	0	0	0	0
<u>\$ 170,751</u>	<u>\$ 1,585,781</u>	<u>\$ 1,064,175</u>	<u>\$ 26,433</u>	<u>\$ 540,990</u>	<u>\$ 46,964</u>	<u>\$ 96,492</u>
\$ 0	\$ 69,354	\$ 174,303	\$ 0	\$ 0	\$ 0	\$ 10,211
0	0	51,767	0	9,180	0	0
0	0	800	0	0	0	0
0	0	10,136	0	0	0	0
0	0	0	0	0	0	0
150,267	1,314,863	252,554	0	0	0	0
<u>150,267</u>	<u>1,384,217</u>	<u>489,560</u>	<u>0</u>	<u>9,180</u>	<u>0</u>	<u>10,211</u>
0	92,754	105,774	1,108	3,406	0	0
0	0	388	0	0	0	0
0	397,769	0	0	0	0	0
20,484	(288,959)	468,453	25,325	528,404	46,964	86,281
<u>20,484</u>	<u>201,564</u>	<u>574,615</u>	<u>26,433</u>	<u>531,810</u>	<u>46,964</u>	<u>86,281</u>
<u>\$ 170,751</u>	<u>\$ 1,585,781</u>	<u>\$ 1,064,175</u>	<u>\$ 26,433</u>	<u>\$ 540,990</u>	<u>\$ 46,964</u>	<u>\$ 96,492</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2003**

	Court Computerization	D.A.R.E.	Dispute Resolution	COPS More '96	Commissary
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 293,155	\$ 13,216	\$ 98,381	\$ 91,472	\$ 68,047
Investments	375,712	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	21,959	0	8,354	0	11,366
Intergovernmental	0	0	0	50,000	0
Loans	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Prepaid Items	222	0	255	0	0
<b>Total Assets</b>	<b>\$ 691,048</b>	<b>\$ 13,216</b>	<b>\$ 106,990</b>	<b>\$ 141,472</b>	<b>\$ 79,413</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 13,905	\$ 0	\$ 0	\$ 0	\$ 9,745
Accrued Wages and Benefits Payable	4,051	0	5,781	4,108	0
Intergovernmental Payable	0	0	0	0	601
Due to Other Funds	0	0	0	0	0
Interfund Loans Payable	0	0	0	0	0
Deferred Revenue	0	0	0	50,000	0
<b>Total Liabilities</b>	<b>17,956</b>	<b>0</b>	<b>5,781</b>	<b>54,108</b>	<b>10,346</b>
<b>Fund Balances:</b>					
Reserved for Encumbrances	23,742	0	3,940	0	10,405
Reserved for Prepaid Items	222	0	255	0	0
Reserved for Loans Receivable	0	0	0	0	0
Undesignated/Unreserved	649,128	13,216	97,014	87,364	58,662
<b>Total Fund Balances</b>	<b>673,092</b>	<b>13,216</b>	<b>101,209</b>	<b>87,364</b>	<b>69,067</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 691,048</b>	<b>\$ 13,216</b>	<b>\$ 106,990</b>	<b>\$ 141,472</b>	<b>\$ 79,413</b>



**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2003**

Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
\$ 57,732	\$ 123,392	\$ 2,920	\$ 3,603	\$ 26,845	\$ 5,383	\$ 5,704,691
0	0	0	0	0	0	3,413,902
0	0	0	0	0	0	409,282
0	0	0	0	0	0	119,906
26,661	0	0	0	0	0	3,422,363
0	0	0	0	0	0	397,769
0	0	0	0	0	0	81,019
0	0	0	0	0	0	1,939
<u>\$ 84,393</u>	<u>\$ 123,392</u>	<u>\$ 2,920</u>	<u>\$ 3,603</u>	<u>\$ 26,845</u>	<u>\$ 5,383</u>	<u>\$ 13,550,871</u>
\$ 1,250	\$ 0	\$ 0	\$ 2,090	\$ 0	\$ 0	\$ 464,887
0	0	0	0	0	0	301,596
0	0	0	0	0	0	9,048
0	0	0	0	0	0	65,939
0	0	0	0	0	0	15,468
13,272	0	0	0	0	0	2,983,926
<u>14,522</u>	<u>0</u>	<u>0</u>	<u>2,090</u>	<u>0</u>	<u>0</u>	<u>3,840,864</u>
22,338	0	0	3,572	0	0	959,780
0	0	0	0	0	0	1,939
0	0	0	0	0	0	397,769
47,533	123,392	2,920	(2,059)	26,845	5,383	8,350,519
<u>69,871</u>	<u>123,392</u>	<u>2,920</u>	<u>1,513</u>	<u>26,845</u>	<u>5,383</u>	<u>9,710,007</u>
<u>\$ 84,393</u>	<u>\$ 123,392</u>	<u>\$ 2,920</u>	<u>\$ 3,603</u>	<u>\$ 26,845</u>	<u>\$ 5,383</u>	<u>\$ 13,550,871</u>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2003***

	Child Support Enforcement Agency	Dog and Kennel	Shelter/ Domestic Violence	Youth Services Subsidy	E-911 Emergency Operations
<b>Revenues:</b>					
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,928,686
Intergovernmental Revenues	948,945	0	178,029	351,659	79,970
Charges for Services	303,298	209,700	686	648,506	86,377
Licenses and Permits	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Fines and Forfeitures	0	15,877	0	0	0
All Other Revenue	71,518	0	225	9,267	52
<b>Total Revenue</b>	<b>1,323,761</b>	<b>225,577</b>	<b>178,940</b>	<b>1,009,432</b>	<b>2,095,085</b>
<b>Expenditures:</b>					
Current:					
Public Safety	0	0	0	309,747	2,043,166
Health	0	248,096	0	0	0
Human Services	1,070,418	0	159,554	736,308	0
Conservation and Recreation	0	0	0	0	0
Public Works	0	0	0	0	0
General Government	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,070,418</b>	<b>248,096</b>	<b>159,554</b>	<b>1,046,055</b>	<b>2,043,166</b>
Excess (Deficiency) of Revenues Over Expenditures	253,343	(22,519)	19,386	(36,623)	51,919
<b>Other Financing Sources (Uses):</b>					
Transfers Out	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	253,343	(22,519)	19,386	(36,623)	51,919
<b>Fund Balances at Beginning of Year</b>	<b>1,423,826</b>	<b>128,053</b>	<b>34,892</b>	<b>529,772</b>	<b>1,521,823</b>
<b>Fund Balances End of Year</b>	<b>\$ 1,677,169</b>	<b>\$ 105,534</b>	<b>\$ 54,278</b>	<b>\$ 493,149</b>	<b>\$ 1,573,742</b>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2003***

Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy	Community Based Corrections Act Grant	Super Cleanup	Emergency Management Agency
\$ 0	\$ 0	\$ 0	\$ 0	\$ 53,685	\$ 0	\$ 192,868	\$ 0
311,854	0	0	106,468	6,929	83,955	0	188,792
52,737	150,339	827,643	0	0	0	0	0
0	0	30	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	296	0	177	9,500	0
<u>364,591</u>	<u>150,339</u>	<u>827,673</u>	<u>106,764</u>	<u>60,614</u>	<u>84,132</u>	<u>202,368</u>	<u>188,792</u>
0	0	0	0	0	0	0	117,270
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	44,816	0	0	0
0	0	0	0	0	0	189,363	0
<u>399,864</u>	<u>97,732</u>	<u>852,627</u>	<u>84,105</u>	<u>0</u>	<u>80,735</u>	<u>0</u>	<u>0</u>
<u>399,864</u>	<u>97,732</u>	<u>852,627</u>	<u>84,105</u>	<u>44,816</u>	<u>80,735</u>	<u>189,363</u>	<u>117,270</u>
(35,273)	52,607	(24,954)	22,659	15,798	3,397	13,005	71,522
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(35,273)	52,607	(24,954)	22,659	15,798	3,397	13,005	71,522
<u>246,036</u>	<u>61,224</u>	<u>555,885</u>	<u>2,897</u>	<u>57,580</u>	<u>59,394</u>	<u>87,576</u>	<u>57,530</u>
<u>\$ 210,763</u>	<u>\$ 113,831</u>	<u>\$ 530,931</u>	<u>\$ 25,556</u>	<u>\$ 73,378</u>	<u>\$ 62,791</u>	<u>\$ 100,581</u>	<u>\$ 129,052</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, 2003***

	Enforcement and Education	Juvenile Detention/ Rehabilitation Center	County Probation Services	Recycle Grant	Day Reporting Program
<b>Revenues:</b>					
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	13,736	1,141,186	47,799	92,348	0
Charges for Services	0	2,093,513	305,375	0	0
Licenses and Permits	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Fines and Forfeitures	11,007	0	0	0	0
All Other Revenue	0	17,608	195	236	35
<b>Total Revenue</b>	<b>24,743</b>	<b>3,252,307</b>	<b>353,369</b>	<b>92,584</b>	<b>35</b>
<b>Expenditures:</b>					
Current:					
Public Safety	3,420	3,041,899	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Conservation and Recreation	0	0	0	0	0
Public Works	0	0	0	0	0
General Government	16,046	0	371,910	68,380	0
<b>Total Expenditures</b>	<b>19,466</b>	<b>3,041,899</b>	<b>371,910</b>	<b>68,380</b>	<b>0</b>
Excess (Deficiency) of Revenues Over Expenditures	5,277	210,408	(18,541)	24,204	35
<b>Other Financing Sources (Uses):</b>					
Transfers Out	0	(225,000)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(225,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	5,277	(14,592)	(18,541)	24,204	35
<b>Fund Balances at Beginning of Year</b>	<b>31,443</b>	<b>1,544,687</b>	<b>321,675</b>	<b>2,988</b>	<b>53</b>
<b>Fund Balances End of Year</b>	<b>\$ 36,720</b>	<b>\$ 1,530,095</b>	<b>\$ 303,134</b>	<b>\$ 27,192</b>	<b>\$ 88</b>

**MIAMI COUNTY, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2003**

Urban Mass Transportation	Community Development Block Grant	Children's Services Board	Legal Research	One-Stop Shop	Drug Law Enforcement	County Recorder Equipment
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
12,854	171,450	2,970,033	0	0	0	5,556
0	726	1,197,654	8,292	492,462	0	138,421
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	1,634	0	7,467	0
0	79,515	54,946	0	21,790	0	0
<u>12,854</u>	<u>251,691</u>	<u>4,222,633</u>	<u>9,926</u>	<u>514,252</u>	<u>7,467</u>	<u>143,977</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	4,019,850	0	0	0	0
0	0	0	0	0	0	0
0	437,464	0	0	0	0	0
0	0	0	2,972	403,393	0	122,154
<u>0</u>	<u>437,464</u>	<u>4,019,850</u>	<u>2,972</u>	<u>403,393</u>	<u>0</u>	<u>122,154</u>
12,854	(185,773)	202,783	6,954	110,859	7,467	21,823
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(253,434)</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(253,434)</u>	<u>0</u>	<u>0</u>
12,854	(185,773)	202,783	6,954	(142,575)	7,467	21,823
<u>7,630</u>	<u>387,337</u>	<u>371,832</u>	<u>19,479</u>	<u>674,385</u>	<u>39,497</u>	<u>64,458</u>
<u>\$ 20,484</u>	<u>\$ 201,564</u>	<u>\$ 574,615</u>	<u>\$ 26,433</u>	<u>\$ 531,810</u>	<u>\$ 46,964</u>	<u>\$ 86,281</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, 2003**

	Court Computerization	D.A.R.E.	Dispute Resolution	COPS More '96	Commissary
<b>Revenues:</b>					
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	13,211	28,300	0	0
Charges for Services	332,243	0	0	0	186,797
Licenses and Permits	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Fines and Forfeitures	0	0	137,010	0	0
All Other Revenue	7	0	0	0	11,366
<b>Total Revenue</b>	<b>332,250</b>	<b>13,211</b>	<b>165,310</b>	<b>0</b>	<b>198,163</b>
<b>Expenditures:</b>					
Current:					
Public Safety	0	11,704	0	112,636	175,051
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Conservation and Recreation	0	0	0	0	0
Public Works	0	0	0	0	0
General Government	299,298	0	164,579	0	0
<b>Total Expenditures</b>	<b>299,298</b>	<b>11,704</b>	<b>164,579</b>	<b>112,636</b>	<b>175,051</b>
Excess (Deficiency) of Revenues Over Expenditures	32,952	1,507	731	(112,636)	23,112
<b>Other Financing Sources (Uses):</b>					
Transfers Out	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	32,952	1,507	731	(112,636)	23,112
<b>Fund Balances at Beginning of Year</b>	<b>640,140</b>	<b>11,709</b>	<b>100,478</b>	<b>200,000</b>	<b>45,955</b>
<b>Fund Balances End of Year</b>	<b>\$ 673,092</b>	<b>\$ 13,216</b>	<b>\$ 101,209</b>	<b>\$ 87,364</b>	<b>\$ 69,067</b>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2003***

Court Security Grant	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,175,239
0	164,583	0	0	0	0	0	6,917,657
0	0	123,392	0	0	0	0	7,158,161
0	0	0	0	0	0	0	30
0	0	0	0	0	1,157	0	1,157
0	0	0	0	0	0	0	172,995
0	47	0	0	81,286	0	650	358,716
0	164,630	123,392	0	81,286	1,157	650	16,783,955
0	109,572	0	0	0	0	0	5,924,465
0	0	0	0	0	0	0	248,096
0	13,279	0	0	0	1,157	0	6,000,566
0	0	0	0	0	0	0	44,816
0	0	0	0	0	0	0	626,827
26,000	0	0	0	83,609	0	0	3,073,404
26,000	122,851	0	0	83,609	1,157	0	15,918,174
(26,000)	41,779	123,392	0	(2,323)	0	650	865,781
0	(18,017)	0	0	0	0	0	(496,451)
0	(18,017)	0	0	0	0	0	(496,451)
(26,000)	23,762	123,392	0	(2,323)	0	650	369,330
26,000	46,109	0	2,920	3,836	26,845	4,733	9,340,677
\$ 0	\$ 69,871	\$ 123,392	\$ 2,920	\$ 1,513	\$ 26,845	\$ 5,383	\$ 9,710,007

**MIAMI COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2003**

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	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 78,154	\$ 2,729	\$ 80,883
<b>Total Assets</b>	<u>\$ 78,154</u>	<u>\$ 2,729</u>	<u>\$ 80,883</u>
<b>Liabilities:</b>			
<b>Total Liabilities</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Fund Balances:</b>			
Reserved for Debt Service	78,154	2,729	80,883
<b>Total Fund Balances</b>	<u>78,154</u>	<u>2,729</u>	<u>80,883</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 78,154</u>	<u>\$ 2,729</u>	<u>\$ 80,883</u>



**MIAMI COUNTY, OHIO**

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**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2003**

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	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
<b>Revenues:</b>			
All Other Revenues	\$ 328	\$ 0	\$ 328
<b>Total Revenue</b>	<u>328</u>	<u>0</u>	<u>328</u>
<b>Expenditures:</b>			
Current:			
Debt Service:			
Principal Retirement	460,000	0	460,000
Interest & Fiscal Charges	362,337	0	362,337
<b>Total Expenditures</b>	<u>822,337</u>	<u>0</u>	<u>822,337</u>
Excess (Deficiency) of Revenues Over Expenditures	(822,009)	0	(822,009)
<b>Other Financing Sources (Uses):</b>			
Transfers In	506,078	0	506,078
<b>Total Other Financing Sources (Uses)</b>	<u>506,078</u>	<u>0</u>	<u>506,078</u>
Net Change in Fund Balances	(315,931)	0	(315,931)
<b>Fund Balances at Beginning of Year</b>	<u>394,085</u>	<u>2,729</u>	<u>396,814</u>
<b>Fund Balances End of Year</b>	<u>\$ 78,154</u>	<u>\$ 2,729</u>	<u>\$ 80,883</u>

**MIAMI COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2003**

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	Sewer System Improvement	Permanent Improvement	Health Care Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Projects Funds
<b>Assets:</b>						
Cash and Cash Equivalents	\$ 5,394	\$ 537,472	\$ 3,401,484	\$ 24,822	\$ 14,979	\$ 3,984,151
Investments	0	688,830	0	0	0	688,830
Receivables:						
Interest	0	0	3,075	0	0	3,075
<b>Total Assets</b>	<u>\$ 5,394</u>	<u>\$ 1,226,302</u>	<u>\$ 3,404,559</u>	<u>\$ 24,822</u>	<u>\$ 14,979</u>	<u>\$ 4,676,056</u>
<b>Liabilities:</b>						
Accounts Payable	\$ 0	\$ 87,674	\$ 0	\$ 0	\$ 0	\$ 87,674
<b>Total Liabilities</b>	<u>0</u>	<u>87,674</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>87,674</u>
<b>Fund Balances:</b>						
Reserved for Encumbrances	0	210,750	0	0	0	210,750
Undesignated/Unreserved	5,394	927,878	3,404,559	24,822	14,979	4,377,632
<b>Total Fund Balances</b>	<u>5,394</u>	<u>1,138,628</u>	<u>3,404,559</u>	<u>24,822</u>	<u>14,979</u>	<u>4,588,382</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 5,394</u>	<u>\$ 1,226,302</u>	<u>\$ 3,404,559</u>	<u>\$ 24,822</u>	<u>\$ 14,979</u>	<u>\$ 4,676,056</u>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2003***

	Sewer System Improvement	Permanent Improvement	Health Care Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Project Funds
<b>Revenues:</b>						
Taxes	\$ 0	\$ 643,368	\$ 0	\$ 0	\$ 0	\$ 643,368
Intergovernmental Revenues	0	77,850	0	0	0	77,850
Charges for Services	0	53,742	0	0	0	53,742
Investment Earnings	0	0	38,951	0	0	38,951
All Other Revenues	0	0	0	0	6,899	6,899
<b>Total Revenue</b>	<b>0</b>	<b>774,960</b>	<b>38,951</b>	<b>0</b>	<b>6,899</b>	<b>820,810</b>
<b>Expenditures:</b>						
Current:						
Capital Outlay	0	1,122,963	0	0	3,784	1,126,747
<b>Total Expenditures</b>	<b>0</b>	<b>1,122,963</b>	<b>0</b>	<b>0</b>	<b>3,784</b>	<b>1,126,747</b>
Excess (Deficiency) of Revenues Over Expenditures	0	(348,003)	38,951	0	3,115	(305,937)
<b>Other Financing Sources (Uses):</b>						
Transfers Out	0	0	(85,654)	0	0	(85,654)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>(85,654)</b>	<b>0</b>	<b>0</b>	<b>(85,654)</b>
Net Change in Fund Balances	0	(348,003)	(46,703)	0	3,115	(391,591)
<b>Fund Balances at Beginning of Year</b>	<b>5,394</b>	<b>1,486,631</b>	<b>3,451,262</b>	<b>24,822</b>	<b>11,864</b>	<b>4,979,973</b>
<b>Fund Balances End of Year</b>	<b>\$ 5,394</b>	<b>\$ 1,138,628</b>	<b>\$ 3,404,559</b>	<b>\$ 24,822</b>	<b>\$ 14,979</b>	<b>\$ 4,588,382</b>

**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, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 10,668,514	\$ 10,668,514	\$ 11,069,820	\$ 401,306
Intergovernmental Revenues	2,402,300	2,478,482	2,586,809	108,327
Charges for Services	3,386,381	3,312,131	4,583,977	1,271,846
Licenses and Permits	443,287	443,287	482,030	38,743
Investment Earnings	800,000	800,000	960,907	160,907
Fines and Forfeitures	1,157,600	1,157,600	1,326,169	168,569
All Other Revenues	310,512	310,512	341,640	31,128
Total Revenues	<u>19,168,594</u>	<u>19,170,526</u>	<u>21,351,352</u>	<u>2,180,826</u>
<b>Expenditures:</b>				
Public Safety:				
Sheriff:				
Personal Services	6,678,105	6,605,367	6,285,777	319,590
Materials and Supplies	941,750	1,013,599	917,079	96,520
Contractual Services	988,523	1,140,576	1,040,479	100,097
Other Expenditures	2,900	3,030	442	2,588
Capital Outlay	130,000	234,812	230,746	4,066
Total Sheriff	<u>8,741,278</u>	<u>8,997,384</u>	<u>8,474,523</u>	<u>522,861</u>
Coroner:				
Personal Services	56,568	57,036	55,682	1,354
Travel and Transportation	300	300	0	300
Materials and Supplies	150	338	180	158
Contractual Services	78,450	95,009	81,980	13,029
Capital Outlay	2,500	772	0	772
Total Coroner	<u>137,968</u>	<u>153,455</u>	<u>137,842</u>	<u>15,613</u>
Adult Probation:				
Personal Services	109,366	125,031	124,685	346
Travel and Transportation	500	535	103	432
Materials and Supplies	7,500	7,914	4,408	3,506
Contractual Services	38,550	48,578	40,027	8,551
Capital Outlay	3,000	0	0	0
Total Adult Probation	<u>158,916</u>	<u>182,058</u>	<u>169,223</u>	<u>12,835</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, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	301,310	310,178	301,351	8,827
Travel and Transportation	7,500	8,169	4,432	3,737
Materials and Supplies	2,900	3,600	2,103	1,497
Contractual Services	295,505	314,715	306,547	8,168
Total Juvenile Probation	607,215	636,662	614,433	22,229
Emergency Management:				
Personal Services	31,842	32,797	31,950	847
Travel and Transportation	600	650	173	477
Materials and Supplies	6,500	6,654	3,589	3,065
Contractual Services	5,025	4,881	3,921	960
Capital Outlay	4,250	1,700	523	1,177
Total Emergency Management	48,217	46,682	40,156	6,526
Building Regulations:				
Personal Services	376,900	376,900	375,120	1,780
Travel and Transportation	650	650	0	650
Materials and Supplies	14,610	14,610	12,493	2,117
Contractual Services	55,744	55,744	49,530	6,214
Other Expenditures	1,815	1,815	612	1,203
Capital Outlay	17,306	17,306	16,506	800
Total Building Regulations	467,025	467,025	454,261	12,764
Total Public Safety	10,160,619	10,483,266	9,890,438	592,828
Health:				
Vital Statistics:				
Contractual Services	2,500	2,500	1,952	548
Total Vital Statistics	2,500	2,500	1,952	548
Children with Medical Handicaps:				
Contractual Services	186,031	186,031	186,031	0
Total Children with Medical Handicaps	186,031	186,031	186,031	0

(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, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
TB Patients:				
Materials and Supplies	1,600	2,115	1,082	1,033
Contractual Services	3,400	6,697	4,966	1,731
Total TB Patients	5,000	8,812	6,048	2,764
Total Health	193,531	197,343	194,031	3,312
Human Services:				
Victim Witness:				
Contractual Services	72,690	72,690	72,690	0
Total Victim Witness	72,690	72,690	72,690	0
County Home:				
Materials and Supplies	3,000	4,645	3,753	892
Total County Home	3,000	4,645	3,753	892
Children's Services:				
Contractual Services	1,122,946	1,122,946	1,047,946	75,000
Total Children's Services	1,122,946	1,122,946	1,047,946	75,000
Soldiers' Relief:				
Personal Services	166,371	170,448	164,130	6,318
Travel and Transportation	7,700	7,450	5,232	2,218
Materials and Supplies	1,800	3,457	1,652	1,805
Contractual Services	251,032	258,482	248,851	9,631
Total Soldiers' Relief	426,903	439,837	419,865	19,972
Veterans' Services:				
Materials and Supplies	8,850	7,569	6,629	940
Contractual Services	26,480	22,880	22,244	636
Total Veterans' Services	35,330	30,449	28,873	1,576
Public Assistance:				
Contractual Services	245,000	253,903	253,903	0
Total Public Assistance	245,000	253,903	253,903	0
Total Human Services	1,905,869	1,924,470	1,827,030	97,440

(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, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Conservation and Recreation:				
Recycle:				
Contractual Services	14,150	14,150	14,150	0
Total Recycle	14,150	14,150	14,150	0
Agriculture:				
Contractual Services	362,643	399,700	394,594	5,106
Total Agriculture	362,643	399,700	394,594	5,106
Neal Farm:				
Materials and Supplies	3,000	3,500	707	2,793
Total Neal Farm	3,000	3,500	707	2,793
Total Conservation and Recreation	379,793	417,350	409,451	7,899
Public Works:				
Transit System:				
Personal Services	0	38,200	21,044	17,156
Travel and Transportation	0	1,500	282	1,218
Materials and Supplies	0	3,500	1,750	1,750
Contractual Services	0	24,500	19,047	5,453
Total Public Works	0	67,700	42,123	25,577
General Government:				
Commissioners:				
Personal Services	562,440	559,870	510,374	49,496
Travel and Transportation	11,500	13,597	8,092	5,505
Materials and Supplies	4,000	7,145	4,493	2,652
Contractual Services	100,300	124,028	108,786	15,242
Total Commissioners	678,240	704,640	631,745	72,895
Auditor:				
Personal Services	582,472	587,437	566,556	20,881
Travel and Transportation	1,750	1,584	399	1,185
Materials and Supplies	16,150	21,883	21,497	386
Contractual Services	106,000	146,432	132,389	14,043
Other Expenditures	750	1,229	2	1,227
Total Auditor	707,122	758,565	720,843	37,722

(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, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Treasurer:				
Personal Services	151,540	159,811	154,755	5,056
Travel and Transportation	1,500	1,500	950	550
Materials and Supplies	7,000	11,953	7,200	4,753
Contractual Services	33,740	34,225	33,826	399
Total Treasurer	193,780	207,489	196,731	10,758
Prosecutor:				
Personal Services	709,404	728,908	713,700	15,208
Travel and Transportation	14,500	13,805	6,520	7,285
Materials and Supplies	2,500	3,492	2,563	929
Contractual Services	103,485	112,293	102,558	9,735
Capital Outlay	1,500	1,500	0	1,500
Total Prosecutor	831,389	859,998	825,341	34,657
Planning:				
Personal Services	110,030	112,820	110,267	2,553
Travel and Transportation	4,700	4,972	2,318	2,654
Materials and Supplies	4,650	4,250	870	3,380
Contractual Services	114,500	145,277	49,182	96,095
Other Expenditures	300	0	0	0
Capital Outlay	4,000	4,000	3,880	120
Total Planning	238,180	271,319	166,517	104,802
Data Processing:				
Personal Services	94,650	97,610	90,645	6,965
Travel and Transportation	50	50	0	50
Materials and Supplies	38,625	44,104	41,817	2,287
Contractual Services	56,956	64,173	57,286	6,887
Capital Outlay	5,000	10,375	5,375	5,000
Total Data Processing	195,281	216,312	195,123	21,189
Purchasing:				
Personal Services	26,152	29,419	27,785	1,634
Materials and Supplies	66,200	89,575	74,682	14,893
Contractual Services	148,165	194,216	187,934	6,282
Capital Outlay	15,000	1,405	0	1,405
Total Purchasing	255,517	314,615	290,401	24,214

(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, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Poll Workers:				
Personal Services	66,300	66,300	50,235	16,065
Total Poll Workers	66,300	66,300	50,235	16,065
Elections:				
Personal Services	187,728	191,951	176,986	14,965
Travel and Transportation	4,700	6,700	3,803	2,897
Materials and Supplies	69,880	85,378	53,699	31,679
Contractual Services	36,920	57,628	28,389	29,239
Total Elections	299,228	341,657	262,877	78,780
Recorder:				
Personal Services	251,859	256,986	246,451	10,535
Travel and Transportation	1,200	1,268	436	832
Materials and Supplies	8,000	8,371	6,674	1,697
Contractual Services	2,152	2,152	2,073	79
Other Expenditures	0	4	4	0
Total Recorder	263,211	268,781	255,638	13,143
Microfilm:				
Personal Services	55,300	58,590	52,247	6,343
Material and Supplies	11,000	15,789	12,018	3,771
Contractual Services	5,500	5,501	5,175	326
Total Microfilm	71,800	79,880	69,440	10,440
Copiers:				
Materials and Supplies	18,500	36,652	34,628	2,024
Contractual Services	106,500	138,071	136,571	1,500
Total Copiers	125,000	174,723	171,199	3,524
Zoning:				
Personal Services	150,406	156,347	107,167	49,180
Travel and Transportation	1,000	1,300	550	750
Materials and Supplies	4,000	6,000	4,791	1,209
Contractual Services	12,500	18,582	13,249	5,333
Other Expenditures	750	324	0	324
Total Zoning	168,656	182,553	125,757	56,796

(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, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Maintenance and Operations:				
Personal Services	469,120	486,469	480,440	6,029
Travel and Transportation	1,250	1,250	0	1,250
Materials and Supplies	112,300	141,289	112,647	28,642
Contractual Services	985,786	1,085,649	922,560	163,089
Capital Outlay	3,500	3,500	1,300	2,200
Total Maintenance and Operations	<u>1,571,956</u>	<u>1,718,157</u>	<u>1,516,947</u>	<u>201,210</u>
Safety and Risk Management:				
Personal Services	27,022	27,831	25,348	2,483
Travel and Transportation	2,725	2,875	1,625	1,250
Materials and Supplies	2,500	3,982	1,769	2,213
Contractual Services	3,100	3,150	554	2,596
Capital Outlay	2,000	2,000	0	2,000
Total Safety and Risk Management	<u>37,347</u>	<u>39,838</u>	<u>29,296</u>	<u>10,542</u>
Contingencies:				
Contractual Services	<u>25,000</u>	<u>990</u>	<u>0</u>	<u>990</u>
Total Contingencies	<u>25,000</u>	<u>990</u>	<u>0</u>	<u>990</u>
Administration:				
Personal Services	16,600	1,810	0	1,810
Travel and Transportation	1,000	0	0	0
Contractual Services	524,300	383,784	380,037	3,747
Other Expenditures	<u>20,000</u>	<u>45,811</u>	<u>36,164</u>	<u>9,647</u>
Total Administration	<u>561,900</u>	<u>431,405</u>	<u>416,201</u>	<u>15,204</u>
Bureau of Inspection:				
Contractual Services	<u>50,000</u>	<u>62,037</u>	<u>61,000</u>	<u>1,037</u>
Total Bureau of Inspection	<u>50,000</u>	<u>62,037</u>	<u>61,000</u>	<u>1,037</u>
Family Coach Program:				
Personal Services	21,058	21,690	18,353	3,337
Travel and Transportation	<u>1,000</u>	<u>1,088</u>	<u>375</u>	<u>713</u>
Total Family Coach Program	<u>22,058</u>	<u>22,778</u>	<u>18,728</u>	<u>4,050</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, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Law Library:				
Personal Services	65,559	67,662	66,221	1,441
Total Law Library	65,559	67,662	66,221	1,441
Court of Appeals:				
Contractual Services	25,500	22,527	22,267	260
Total Court of Appeals	25,500	22,527	22,267	260
Common Pleas Court:				
Personal Services	398,993	413,722	397,235	16,487
Travel and Transportation	5,300	5,400	1,862	3,538
Materials and Supplies	13,200	15,762	5,974	9,788
Contractual Services	271,300	287,082	128,409	158,673
Capital Outlay	6,000	6,000	0	6,000
Total Common Pleas Court	694,793	727,966	533,480	194,486
Probate Court:				
Personal Services	165,614	169,452	148,889	20,563
Travel and Transportation	3,900	2,700	2,251	449
Materials and Supplies	6,200	7,400	5,185	2,215
Contractual Services	12,400	15,948	13,428	2,520
Total Probate Court	188,114	195,500	169,753	25,747
Municipal Court:				
Personal Services	1,471,277	1,505,343	1,327,596	177,747
Travel and Transportation	6,100	5,986	3,334	2,652
Materials and Supplies	152,105	159,745	127,800	31,945
Contractual Services	238,310	322,338	205,749	116,589
Other Expenditures	1,520	1,520	418	1,102
Capital Outlay	3,600	3,300	1,600	1,700
Total Municipal Court	1,872,912	1,998,232	1,666,497	331,735
Jury Commission:				
Personal Services	41,747	44,005	33,749	10,256
Materials and Supplies	2,000	2,550	1,092	1,458
Total Jury Commission	43,747	46,555	34,841	11,714

(Continued)

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Juvenile Court:				
Personal Services	444,274	455,312	439,350	15,962
Travel and Transportation	3,500	3,845	2,649	1,196
Materials and Supplies	9,500	16,035	13,740	2,295
Contractual Services	492,456	522,142	473,492	48,650
Other Expenditures	0	30	30	0
Total Juvenile Court	949,730	997,364	929,261	68,103
Municipal Court Prosecutor:				
Personal Services	65,982	67,960	66,474	1,486
Travel and Transportation	2,500	2,500	65	2,435
Contractual Services	67,000	69,108	65,208	3,900
Total Municipal Court Prosecutor	135,482	139,568	131,747	7,821
Clerk of Courts:				
Personal Services	330,241	339,673	323,816	15,857
Travel and Transportation	500	500	189	311
Materials and Supplies	10,000	17,710	5,462	12,248
Contractual Services	15,100	15,261	11,041	4,220
Capital Outlay	0	7,164	7,164	0
Total Clerk of Courts	355,841	380,308	347,672	32,636
Public Defender:				
Contractual Services	160,000	160,000	160,000	0
Total Public Defender	160,000	160,000	160,000	0
Dispute Resolution:				
Contractual Services	28,300	28,300	28,300	0
Total Dispute Resolution	28,300	28,300	28,300	0

(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, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Engineer:				
Personal Services	206,957	213,066	207,407	5,659
Materials and Supplies	4,200	5,000	2,088	2,912
Contractual Services	6,195	5,633	795	4,838
Total Engineer	<u>217,352</u>	<u>223,699</u>	<u>210,290</u>	<u>13,409</u>
Total General Government	<u>11,099,295</u>	<u>11,709,718</u>	<u>10,304,348</u>	<u>1,405,370</u>
Total Expenditures	<u>23,739,107</u>	<u>24,799,847</u>	<u>22,667,421</u>	<u>2,132,426</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,570,513)	(5,629,321)	(1,316,069)	4,313,252
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	271,451	271,451
Transfers Out	0	(166,000)	0	166,000
Advances In	0	0	417,644	417,644
Advances Out	0	(157,644)	(157,644)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(323,644)</u>	<u>531,451</u>	<u>855,095</u>
Net Change in Fund Balances	(4,570,513)	(5,952,965)	(784,618)	5,168,347
Fund Balance at Beginning of Year	14,974,305	14,974,305	14,974,305	0
Prior Year Encumbrances	840,875	840,875	840,875	0
Fund Balance at End of Year	<u>\$ 11,244,667</u>	<u>\$ 9,862,215</u>	<u>\$ 15,030,562</u>	<u>\$ 5,168,347</u>

**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, 2003***

**MOTOR VEHICLE AND GASOLINE TAX FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 602,200	\$ 602,200	\$ 581,742	\$ (20,458)
Intergovernmental Revenues	3,949,000	3,949,000	4,314,168	365,168
Charges for Services	478,500	340,985	425,411	84,426
Investment Earnings	32,000	32,000	10,036	(21,964)
Fines and Forfeitures	82,000	82,000	79,947	(2,053)
All Other Revenues	82,522	82,522	101,864	19,342
Total Revenues	<u>5,226,222</u>	<u>5,088,707</u>	<u>5,513,168</u>	<u>424,461</u>
<b>Expenditures:</b>				
Public Works:				
Engineering:				
Personal Services	711,983	765,100	690,014	75,086
Travel and Transportation	2,100	2,200	1,002	1,198
Materials and Supplies	311,200	320,323	168,217	152,106
Contractual Services	391,420	531,281	437,309	93,972
Other Expenditures	241,072	27,460	7,143	20,317
Capital Outlay	60,000	83,000	61,883	21,117
Total Engineering	<u>1,717,775</u>	<u>1,729,364</u>	<u>1,365,568</u>	<u>363,796</u>
Roads:				
Personal Services	1,964,700	2,023,144	1,976,670	46,474
Travel and Transportation	1,200	1,560	831	729
Materials and Supplies	753,800	827,757	720,792	106,965
Contractual Services	1,089,300	1,242,892	1,153,385	89,507
Other Expenditures	1,100	11,268	10,926	342
Capital Outlay	223,000	237,981	217,511	20,470
Total Roads	<u>4,033,100</u>	<u>4,344,602</u>	<u>4,080,115</u>	<u>264,487</u>
Total Expenditures	<u>5,750,875</u>	<u>6,073,966</u>	<u>5,445,683</u>	<u>628,283</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(524,653)	(985,259)	67,485	1,052,744
Fund Balance at Beginning of Year	1,003,259	1,003,259	1,003,259	0
Prior Year Encumbrances	196,986	196,986	196,986	0
Fund Balance at End of Year	<u>\$ 675,592</u>	<u>\$ 214,986</u>	<u>\$ 1,267,730</u>	<u>\$ 1,052,744</u>

**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, 2003***

<b>JOB AND FAMILY SERVICES FUND</b>				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 4,691,000	\$ 4,691,000	\$ 4,863,825	\$ 172,825
Charges for Services	11,000	11,000	10,370	(630)
All Other Revenues	186,025	214,184	251,685	37,501
Total Revenues	<u>4,888,025</u>	<u>4,916,184</u>	<u>5,125,880</u>	<u>209,696</u>
<b>Expenditures:</b>				
Human Services:				
Public Assistance:				
Personal Services	1,834,200	1,793,427	1,771,424	22,003
Travel and Transportation	5,000	5,250	3,567	1,683
Materials and Supplies	48,850	71,633	55,942	15,691
Contractual Services	960,224	1,090,651	993,798	96,853
Other Expenditures	2,500	4,233	3,028	1,205
Capital Outlay	8,500	18,675	15,562	3,113
Total Public Assistance	<u>2,859,274</u>	<u>2,983,869</u>	<u>2,843,321</u>	<u>140,548</u>
Job and Family Services:				
Travel and Transportation	7,500	17,408	14,718	2,690
Material and Supplies	0	10,200	5,633	4,567
Contractual Services	308,200	384,680	270,310	114,370
Capital Outlay	0	6,300	4,792	1,508
Total Job and Family Services	<u>315,700</u>	<u>418,588</u>	<u>295,453</u>	<u>123,135</u>
Public Social Services:				
Contractual Services	1,505,500	1,848,505	1,790,879	57,626
Total Public Social Services	<u>1,505,500</u>	<u>1,848,505</u>	<u>1,790,879</u>	<u>57,626</u>
Total Expenditures	<u>4,680,474</u>	<u>5,250,962</u>	<u>4,929,653</u>	<u>321,309</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	207,551	(334,778)	196,227	531,005
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(179,174)	(195,424)	(195,424)	0
Total Other Financing Sources (Uses)	<u>(179,174)</u>	<u>(195,424)</u>	<u>(195,424)</u>	<u>0</u>
Net Change in Fund Balance	28,377	(530,202)	803	531,005
Fund Balance at Beginning of Year	390,167	390,167	390,167	0
Prior Year Encumbrances	215,117	215,117	215,117	0
Fund Balance at End of Year	<u>\$ 633,661</u>	<u>\$ 75,082</u>	<u>\$ 606,087</u>	<u>\$ 531,005</u>

**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, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES BOARD FUND</b>				
<b>Revenues:</b>				
Taxes	\$ 6,787,284	\$ 6,787,284	\$ 6,731,296	\$ (55,988)
Intergovernmental Revenues	2,147,965	2,147,965	2,254,121	106,156
Charges for Services	85,540	85,540	90,014	4,474
Investment Earnings	3,000	3,000	1,891	(1,109)
All Other Revenues	51,998	51,998	72,605	20,607
Total Revenues	<u>9,075,787</u>	<u>9,075,787</u>	<u>9,149,927</u>	<u>74,140</u>
<b>Expenditures:</b>				
Health:				
Riverside School:				
Personal Services	7,224,848	7,164,249	6,819,539	344,710
Travel and Transportation	92,000	109,527	91,360	18,167
Materials and Supplies	274,600	329,973	295,052	34,921
Contractual Services	2,144,560	2,376,781	2,234,713	142,068
Other Expenditures	1,500	1,550	810	740
Capital Outlay	231,705	213,750	181,315	32,435
Total Riverside School	<u>9,969,213</u>	<u>10,195,830</u>	<u>9,622,789</u>	<u>573,041</u>
Gifts and Donations:				
Materials and Supplies	12,000	13,387	7,525	5,862
Contractual Services	11,000	10,282	5,354	4,928
Capital Outlay	7,000	0	0	0
Total Gifts and Donations	<u>30,000</u>	<u>23,669</u>	<u>12,879</u>	<u>10,790</u>
Total Expenditures	<u>9,999,213</u>	<u>10,219,499</u>	<u>9,635,668</u>	<u>583,831</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(923,426)	(1,143,712)	(485,741)	657,971
Fund Balance at Beginning of Year	6,411,701	6,411,701	6,411,701	0
Prior Year Encumbrances	175,487	175,487	175,487	0
Fund Balance at End of Year	<u>\$ 5,663,762</u>	<u>\$ 5,443,476</u>	<u>\$ 6,101,447</u>	<u>\$ 657,971</u>



**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,100,000	\$ 1,123,352	\$ 23,352
Charges for Services	240,500	296,564	56,064
All Other Revenues	20,000	54,065	34,065
Total Revenues	<u>1,360,500</u>	<u>1,473,981</u>	<u>113,481</u>
<b>Expenditures:</b>			
Human Services:			
Child Support Enforcement:			
Personal Services	658,100	622,599	35,501
Travel and Transportation	842	668	174
Materials and Supplies	6,100	3,734	2,366
Contractual Services	711,054	554,283	156,771
Other Expenditures	1,000	0	1,000
Total Expenditures	<u>1,377,096</u>	<u>1,181,284</u>	<u>195,812</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,596)	292,697	309,293
Fund Balance at Beginning of Year	1,299,102	1,299,102	0
Prior Year Encumbrances	44,131	44,131	0
Fund Balance at End of Year	<u>\$ 1,326,637</u>	<u>\$ 1,635,930</u>	<u>\$ 309,293</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 199,355	\$ 213,579	\$ 14,224
Fines and Forfeitures	<u>16,000</u>	<u>15,877</u>	<u>(123)</u>
Total Revenues	<u>215,355</u>	<u>229,456</u>	<u>14,101</u>
<b>Expenditures:</b>			
Health:			
Dog and Kennel:			
Personal Services	212,200	208,638	3,562
Travel and Transportation	2,218	1,215	1,003
Materials and Supplies	13,298	12,260	1,038
Contractual Services	34,831	29,711	5,120
Other Expenditures	<u>552</u>	<u>100</u>	<u>452</u>
Total Expenditures	<u>263,099</u>	<u>251,924</u>	<u>11,175</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,744)	(22,468)	25,276
Fund Balance at Beginning of Year	125,978	125,978	0
Prior Year Encumbrances	<u>5,410</u>	<u>5,410</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 83,644</u>	<u>\$ 108,920</u>	<u>\$ 25,276</u>

**MIAMI COUNTY, OHIO**

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**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, 2003**

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 163,345	\$ 165,765	\$ 2,420
All Other Revenues	200	225	25
Total Revenues	<u>163,545</u>	<u>165,990</u>	<u>2,445</u>
<b>Expenditures:</b>			
Human Services:			
Victim Witness Program:			
Personal Services	164,088	156,275	7,813
Materials and Supplies	1,260	621	639
Contractual Services	2,925	2,444	481
Other Expenditures	6,573	1,996	4,577
Total Expenditures	<u>174,846</u>	<u>161,336</u>	<u>13,510</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,301)	4,654	15,955
Fund Balance at Beginning of Year	39,003	39,003	0
Prior Year Encumbrances	210	210	0
Fund Balance at End of Year	<u>\$ 27,912</u>	<u>\$ 43,867</u>	<u>\$ 15,955</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, 2003***

<b>YOUTH SERVICES SUBSIDY FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 570,499	\$ 329,887	\$ (240,612)
Charges for Services	804,100	623,829	(180,271)
All Other Revenues	12,651	9,267	(3,384)
Total Revenues	<u>1,387,250</u>	<u>962,983</u>	<u>(424,267)</u>
<b>Expenditures:</b>			
Public Safety:			
Juvenile Court:			
Personal Services	186,768	179,401	7,367
Travel and Transportation	130	0	130
Contractual Services	229,349	175,238	54,111
Other Expenditures	10,342	10,342	0
Capital Outlay	6,636	6,636	0
Total Public Safety	<u>433,225</u>	<u>371,617</u>	<u>61,608</u>
Human Services:			
Miami County Youth Center:			
Personal Services	728,707	465,823	262,884
Travel and Transportation	365	0	365
Material and Supplies	103,347	60,073	43,274
Contractual Services	260,049	220,561	39,488
Other Expenditures	9,874	8,964	910
Capital Outlay	30,020	27,672	2,348
Total Human Services	<u>1,132,362</u>	<u>783,093</u>	<u>349,269</u>
Total Expenditures	<u>1,565,587</u>	<u>1,154,710</u>	<u>410,877</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(178,337)	(191,727)	(13,390)
<b>Other Financing Sources (Uses):</b>			
Advances In	32,641	32,641	0
Advances Out	(32,641)	(32,641)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(178,337)	(191,727)	(13,390)
Fund Balance at Beginning of Year	479,178	479,178	0
Prior Year Encumbrances	60,507	60,507	0
Fund Balance at End of Year	<u>\$ 361,348</u>	<u>\$ 347,958</u>	<u>\$ (13,390)</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>E-911 EMERGENCY OPERATIONS FUND</b>			
<b>Revenues:</b>			
Taxes	\$ 1,840,000	\$ 1,925,899	\$ 85,899
Charges for Services	118,509	93,474	(25,035)
All Other Revenues	0	52	52
Total Revenues	<u>1,958,509</u>	<u>2,019,425</u>	<u>60,916</u>
<b>Expenditures:</b>			
Public Safety:			
Communications Center:			
Personal Services	1,271,787	1,195,602	76,185
Travel and Transportation	5,593	637	4,956
Materials and Supplies	26,656	19,270	7,386
Contractual Services	616,028	520,479	95,549
Capital Outlay	722,875	721,392	1,483
Total Expenditures	<u>2,642,939</u>	<u>2,457,380</u>	<u>185,559</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(684,430)	(437,955)	246,475
Fund Balance at Beginning of Year	816,816	816,816	0
Prior Year Encumbrances	685,449	685,449	0
Fund Balance at End of Year	<u>\$ 817,835</u>	<u>\$ 1,064,310</u>	<u>\$ 246,475</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 280,900	\$ 334,075	\$ 53,175
Charges for Services	<u>55,960</u>	<u>46,368</u>	<u>(9,592)</u>
Total Revenues	<u>336,860</u>	<u>380,443</u>	<u>43,583</u>
<b>Expenditures:</b>			
General Government:			
Indigent Guardianship:			
Materials and Supplies	1,160	460	700
Contractual Services	20,912	16,328	4,584
Capital Outlay	<u>41,280</u>	<u>38,375</u>	<u>2,905</u>
Total Indigent Guardianship	63,352	55,163	8,189
Public Defender:			
Personal Services	356,796	347,950	8,846
Travel and Transportation	1,000	951	49
Materials and Supplies	2,420	1,612	808
Contractual Services	6,840	5,660	1,180
Capital Outlay	<u>2,000</u>	<u>983</u>	<u>1,017</u>
Total Public Defender	<u>369,056</u>	<u>357,156</u>	<u>11,900</u>
Total Expenditures	<u>432,408</u>	<u>412,319</u>	<u>20,089</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(95,548)	(31,876)	63,672
Fund Balance at Beginning of Year	213,082	213,082	0
Prior Year Encumbrances	<u>6,042</u>	<u>6,042</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 123,576</u>	<u>\$ 187,248</u>	<u>\$ 63,672</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>DELINQUENT TAX COLLECTION FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 65,500	\$ 150,339	\$ 84,839
Total Revenues	<u>65,500</u>	<u>150,339</u>	<u>84,839</u>
<b>Expenditures:</b>			
General Government:			
Treasurer:			
Personal Services	53,832	53,679	153
Total Treasurer	<u>53,832</u>	<u>53,679</u>	<u>153</u>
Prosecutor:			
Personal Services	47,322	41,721	5,601
Contractual Services	9,900	892	9,008
Total Prosecutor	<u>57,222</u>	<u>42,613</u>	<u>14,609</u>
Total Expenditures	<u>111,054</u>	<u>96,292</u>	<u>14,762</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,554)	54,047	99,601
Fund Balance at Beginning of Year	63,271	63,271	0
Prior Year Encumbrances	900	900	0
Fund Balance at End of Year	<u>\$ 18,617</u>	<u>\$ 118,218</u>	<u>\$ 99,601</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>REAL ESTATE APPRAISAL FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 772,500	\$ 815,011	\$ 42,511
Licenses and Permits	100	30	(70)
Total Revenues	<u>772,600</u>	<u>815,041</u>	<u>42,441</u>
<b>Expenditures:</b>			
General Government:			
Auditor:			
Personal Services	500,003	415,300	84,703
Travel and Transportation	2,700	10	2,690
Materials and Supplies	10,446	5,364	5,082
Contractual Services	697,691	609,549	88,142
Other Expenditures	400	0	400
Capital Outlay	<u>95,062</u>	<u>59,281</u>	<u>35,781</u>
Total Expenditures	<u>1,306,302</u>	<u>1,089,504</u>	<u>216,798</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(533,702)	(274,463)	259,239
Fund Balance at Beginning of Year	182,793	182,793	0
Prior Year Encumbrances	<u>482,210</u>	<u>482,210</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 131,301</u>	<u>\$ 390,540</u>	<u>\$ 259,239</u>



**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 84,740	\$ 84,740	\$ 0
All Other Revenues	<u>0</u>	<u>296</u>	<u>296</u>
Total Revenues	<u>84,740</u>	<u>85,036</u>	<u>296</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	85,616	80,906	4,710
Contractual Services	<u>3,225</u>	<u>3,225</u>	<u>0</u>
Total Expenditures	<u>88,841</u>	<u>84,131</u>	<u>4,710</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,101)	905	5,006
Fund Balance at Beginning of Year	13,728	13,728	0
Prior Year Encumbrances	<u>888</u>	<u>888</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 10,515</u>	<u>\$ 15,521</u>	<u>\$ 5,006</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 51,760	\$ 53,685	\$ 1,925
Intergovernmental Revenues	<u>5,360</u>	<u>6,592</u>	<u>1,232</u>
Total Revenues	<u>57,120</u>	<u>60,277</u>	<u>3,157</u>
<b>Expenditures:</b>			
Conservation and Recreation:			
Auditor:			
Contractual Services	<u>45,126</u>	<u>44,816</u>	<u>310</u>
Total Expenditures	<u>45,126</u>	<u>44,816</u>	<u>310</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,994	15,461	3,467
Fund Balance at Beginning of Year	<u>57,580</u>	<u>57,580</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 69,574</u>	<u>\$ 73,041</u>	<u>\$ 3,467</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 86,108	\$ 83,955	\$ (2,153)
All Other Revenues	<u>0</u>	<u>177</u>	<u>177</u>
Total Revenues	<u>86,108</u>	<u>84,132</u>	<u>(1,976)</u>
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Personal Services	85,191	80,636	4,555
Contractual Services	<u>426</u>	<u>426</u>	<u>0</u>
Total Expenditures	<u>85,617</u>	<u>81,062</u>	<u>4,555</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	491	3,070	2,579
Fund Balance at Beginning of Year	39,987	39,987	0
Prior Year Encumbrances	<u>426</u>	<u>426</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 40,904</u>	<u>\$ 43,483</u>	<u>\$ 2,579</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 184,000	\$ 192,590	\$ 8,590
All Other Revenues	<u>0</u>	<u>9,500</u>	<u>9,500</u>
Total Revenues	<u>184,000</u>	<u>202,090</u>	<u>18,090</u>
<b>Expenditures:</b>			
Public Works:			
Transfer Station:			
Materials and Supplies	3,406	3,082	324
Contractual Services	<u>236,422</u>	<u>236,178</u>	<u>244</u>
Total Expenditures	<u>239,828</u>	<u>239,260</u>	<u>568</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(55,828)	(37,170)	18,658
Fund Balance at Beginning of Year	18,155	18,155	0
Prior Year Encumbrances	<u>37,673</u>	<u>37,673</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 18,658</u>	<u>\$ 18,658</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 657,880	\$ 137,088	\$ (520,792)
Total Revenues	<u>657,880</u>	<u>137,088</u>	<u>(520,792)</u>
<b>Expenditures:</b>			
Public Safety:			
Emergency Management:			
Materials and Supplies	50,806	49,307	1,499
Contractual Services	61,290	55,857	5,433
Capital Outlay	<u>546,714</u>	<u>66,983</u>	<u>479,731</u>
Total Expenditures	<u>658,810</u>	<u>172,147</u>	<u>486,663</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(930)	(35,059)	(34,129)
Fund Balance at Beginning of Year	54,428	54,428	0
Prior Year Encumbrances	<u>6,432</u>	<u>6,432</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 59,930</u>	<u>\$ 25,801</u>	<u>\$ (34,129)</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>ENFORCEMENT AND EDUCATION FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 10,100	\$ 13,136	\$ 3,036
Fines and Forfeitures	<u>8,500</u>	<u>10,387</u>	<u>1,887</u>
Total Revenues	<u>18,600</u>	<u>23,523</u>	<u>4,923</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	<u>18,048</u>	<u>12,355</u>	<u>5,693</u>
Total Public Safety	<u>18,048</u>	<u>12,355</u>	<u>5,693</u>
General Government:			
Municipal Court:			
Contractual Services	<u>17,118</u>	<u>17,118</u>	<u>0</u>
Total General Government	<u>17,118</u>	<u>17,118</u>	<u>0</u>
Total Expenditures	<u>35,166</u>	<u>29,473</u>	<u>5,693</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,566)	(5,950)	10,616
Fund Balance at Beginning of Year	27,524	27,524	0
Prior Year Encumbrances	<u>10,128</u>	<u>10,128</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 21,086</u>	<u>\$ 31,702</u>	<u>\$ 10,616</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, 2003**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>JUVENILE DETENTION/REHABILITATION CENTER FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,489,490	\$ 1,251,793	\$ (237,697)
Charges for Services	2,087,710	2,093,513	5,803
All Other Revenues	10,936	17,608	6,672
Total Revenues	<u>3,588,136</u>	<u>3,362,914</u>	<u>(225,222)</u>
<b>Expenditures:</b>			
Public Safety:			
Juvenile Court:			
Personal Services	1,175,238	1,132,319	42,919
Travel and Transportation	9,978	5,391	4,587
Materials and Supplies	129,789	97,860	31,929
Contractual Services	285,786	277,084	8,702
Other Expenditures	60	60	0
Capital Outlay	1,388	1,329	59
Total Juvenile Court	<u>1,602,239</u>	<u>1,514,043</u>	<u>88,196</u>
West Central Rehabilitation:			
Personal Services	1,494,363	1,371,191	123,172
Travel and Transportation	3,650	1,951	1,699
Materials and Supplies	157,604	88,180	69,424
Contractual Services	321,929	242,705	79,224
Capital Outlay	4,360	4,275	85
Total West Central Rehabilitation	<u>1,981,906</u>	<u>1,708,302</u>	<u>273,604</u>
Total Expenditures	<u>3,584,145</u>	<u>3,222,345</u>	<u>361,800</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,991	140,569	136,578
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(225,000)	(225,000)	0
Advances In	3	3	0
Advances Out	(3)	(3)	0
Total Other Financing Sources (Uses)	<u>(225,000)</u>	<u>(225,000)</u>	<u>0</u>
Net Change in Fund Balance	(221,009)	(84,431)	136,578
Fund Balance at Beginning of Year	968,808	968,808	0
Prior Year Encumbrances	164,194	164,194	0
Fund Balance at End of Year	<u>\$ 911,993</u>	<u>\$ 1,048,571</u>	<u>\$ 136,578</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 38,044	\$ 38,044	\$ 0
Charges for Services	250,000	305,596	55,596
All Other Revenues	0	195	195
Total Revenues	<u>288,044</u>	<u>343,835</u>	<u>55,791</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	297,697	250,591	47,106
Materials and Supplies	600	331	269
Contractual Services	133,854	130,773	3,081
Other Expenditures	500	110	390
Total Expenditures	<u>432,651</u>	<u>381,805</u>	<u>50,846</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(144,607)	(37,970)	106,637
Fund Balance at Beginning of Year	328,743	328,743	0
Prior Year Encumbrances	11,021	11,021	0
Fund Balance at End of Year	<u>\$ 195,157</u>	<u>\$ 301,794</u>	<u>\$ 106,637</u>



**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 70,750	\$ 69,708	\$ (1,042)
All Other Revenues	0	236	236
Total Revenues	<u>70,750</u>	<u>69,944</u>	<u>(806)</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	63,082	61,657	1,425
Materials and Supplies	1,715	1,579	136
Contractual Services	6,340	6,031	309
Total Expenditures	<u>71,137</u>	<u>69,267</u>	<u>1,870</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(387)	677	1,064
Fund Balance at Beginning of Year	4,359	4,359	0
Prior Year Encumbrances	547	547	0
Fund Balance at End of Year	<u>\$ 4,519</u>	<u>\$ 5,583</u>	<u>\$ 1,064</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 0	\$ 35	\$ 35
Total Revenues	<u>0</u>	<u>35</u>	<u>35</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	35	35
Fund Balance at Beginning of Year	<u>53</u>	<u>53</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 53</u>	<u>\$ 88</u>	<u>\$ 35</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>7,630</u>	<u>7,630</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 7,630</u></u>	<u><u>\$ 7,630</u></u>	<u><u>\$ 0</u></u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2003***

<b>COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 552,000	\$ 441,131	\$ (110,869)
Charges for Services	0	726	726
All Other Revenues	<u>83,083</u>	<u>79,515</u>	<u>(3,568)</u>
Total Revenues	<u>635,083</u>	<u>521,372</u>	<u>(113,711)</u>
<b>Expenditures:</b>			
Public Works:			
Commissioners:			
Materials and Supplies	150	150	0
Contractual Services	<u>489,532</u>	<u>387,909</u>	<u>101,623</u>
Total Commissioners	489,682	388,059	101,623
Community Development:			
Travel and Transportation	2,000	1,439	561
Materials and Supplies	1,500	1,500	0
Contractual Services	265,962	226,621	39,341
Other Expenditures	<u>21,870</u>	<u>21,870</u>	<u>0</u>
Total Community Development	<u>291,332</u>	<u>251,430</u>	<u>39,902</u>
Total Expenditures	<u>781,014</u>	<u>639,489</u>	<u>141,525</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(145,931)	(118,117)	27,814
Fund Balance at Beginning of Year	(82,720)	(82,720)	0
Prior Year Encumbrances	<u>274,895</u>	<u>274,895</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 46,244</u>	<u>\$ 74,058</u>	<u>\$ 27,814</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, 2003***

<b>CHILDREN'S SERVICES BOARD FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 3,055,231	\$ 3,190,163	\$ 134,932
Charges for Services	1,145,574	1,167,497	21,923
All Other Revenues	58,161	45,085	(13,076)
Total Revenues	<u>4,258,966</u>	<u>4,402,745</u>	<u>143,779</u>
<b>Expenditures:</b>			
Human Services:			
Commissioners:			
Personal Services	136,569	130,992	5,577
Travel and Transportation	5,696	4,663	1,033
Materials and Supplies	8,586	3,138	5,448
Contractual Services	70,814	56,571	14,243
Other Expenditures	26,852	26,852	0
Total Commissioners	<u>248,517</u>	<u>222,216</u>	<u>26,301</u>
Children's Services:			
Personal Services	1,449,181	1,427,218	21,963
Travel and Transportation	30,032	27,629	2,403
Materials and Supplies	53,292	46,002	7,290
Contractual Services	2,735,653	2,688,595	47,058
Other Expenditures	10,470	10,386	84
Capital Outlay	6,279	1,279	5,000
Total Children's Services	<u>4,284,907</u>	<u>4,201,109</u>	<u>83,798</u>
Children's Home Farm:			
Materials and Supplies	5,803	5,176	627
Contractual Services	2,500	0	2,500
Total Children's Home Farm	<u>8,303</u>	<u>5,176</u>	<u>3,127</u>
Total Expenditures	<u>4,541,727</u>	<u>4,428,501</u>	<u>113,226</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(282,761)	(25,756)	257,005
Fund Balance at Beginning of Year	71,786	71,786	0
Prior Year Encumbrances	340,288	340,288	0
Fund Balance at End of Year	<u>\$ 129,313</u>	<u>\$ 386,318</u>	<u>\$ 257,005</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>LEGAL RESEARCH FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 7,500	\$ 7,835	\$ 335
Fines and Forfeitures	2,200	2,176	(24)
Total Revenues	<u>9,700</u>	<u>10,011</u>	<u>311</u>
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Contractual Services	<u>2,543</u>	<u>2,356</u>	<u>187</u>
Total Common Pleas Court	2,543	2,356	187
Juvenile Court:			
Materials and Supplies	2,124	1,724	400
Capital Outlay	<u>13,500</u>	<u>0</u>	<u>13,500</u>
Total Juvenile Court	<u>15,624</u>	<u>1,724</u>	<u>13,900</u>
Total Expenditures	<u>18,167</u>	<u>4,080</u>	<u>14,087</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,467)	5,931	14,398
Fund Balance at Beginning of Year	17,970	17,970	0
Prior Year Encumbrances	<u>967</u>	<u>967</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 10,470</u>	<u>\$ 24,868</u>	<u>\$ 14,398</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, 2003***

<b>ONE-STOP SHOP FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>			
Charges for Services	\$ 440,000	\$ 504,265	\$ 64,265
All Other Revenues	200	268	68
Total Revenues	<u>440,200</u>	<u>504,533</u>	<u>64,333</u>
<b>Expenditures:</b>			
General Government:			
Commissioners:			
Contractual Services	109,694	105,176	4,518
Total Commissioners	109,694	105,176	4,518
Clerk of Courts:			
Personal Services	275,452	262,054	13,398
Travel and Transportation	2,000	510	1,490
Materials and Supplies	23,752	7,325	16,427
Contractual Services	52,211	40,646	11,565
Capital Outlay	4,000	0	4,000
Total Clerk of Courts	<u>357,415</u>	<u>310,535</u>	<u>46,880</u>
Total Expenditures	<u>467,109</u>	<u>415,711</u>	<u>51,398</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,909)	88,822	115,731
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(266,000)	(253,434)	12,566
Total Other Financing Sources (Uses)	<u>(266,000)</u>	<u>(253,434)</u>	<u>12,566</u>
Net Change in Fund Balance	(292,909)	(164,612)	128,297
Fund Balance at Beginning of Year	639,855	639,855	0
Prior Year Encumbrances	1,907	1,907	0
Fund Balance at End of Year	<u>\$ 348,853</u>	<u>\$ 477,150</u>	<u>\$ 128,297</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 3,000	\$ 7,117	\$ 4,117
Total Revenues	<u>3,000</u>	<u>7,117</u>	<u>4,117</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,000	7,117	4,117
Fund Balance at Beginning of Year	<u>39,497</u>	<u>39,497</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 42,497</u>	<u>\$ 46,614</u>	<u>\$ 4,117</u>



**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 0	\$ 5,556	\$ 5,556
Charges for Services	<u>96,000</u>	<u>137,957</u>	<u>41,957</u>
Total Revenues	<u>96,000</u>	<u>143,513</u>	<u>47,513</u>
<b>Expenditures:</b>			
General Government:			
Recorder:			
Materials and Supplies	4,845	4,718	127
Contractual Services	18,745	18,163	582
Capital Outlay	<u>217,610</u>	<u>180,372</u>	<u>37,238</u>
Total Expenditures	<u>241,200</u>	<u>203,253</u>	<u>37,947</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(145,200)	(59,740)	85,460
Fund Balance at Beginning of Year	65,605	65,605	0
Prior Year Encumbrances	<u>79,600</u>	<u>79,600</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5</u>	<u>\$ 85,465</u>	<u>\$ 85,460</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, 2003***

<b>COURT COMPUTERIZATION FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>			
Charges for Services	\$ 314,300	\$ 333,718	\$ 19,418
All Other Revenues	0	7	7
Total Revenues	<u>314,300</u>	<u>333,725</u>	<u>19,425</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	108,262	105,916	2,346
Travel and Transportation	1,200	418	782
Materials and Supplies	18,374	16,233	2,141
Contractual Services	57,690	46,850	10,840
Capital Outlay	169,981	71,016	98,965
Total Municipal Court	<u>355,507</u>	<u>240,433</u>	<u>115,074</u>
Common Pleas Court:			
Capital Outlay	150,000	0	150,000
Total Common Pleas Court	<u>150,000</u>	<u>0</u>	<u>150,000</u>
Probate Court:			
Travel and Transportation	20	0	20
Materials and Supplies	3,000	2,618	382
Contractual Services	28,112	26,000	2,112
Capital Outlay	7,980	7,864	116
Total Probate Court	<u>39,112</u>	<u>36,482</u>	<u>2,630</u>
Juvenile Court:			
Personal Services	5,638	5,420	218
Travel and Transportation	1,000	191	809
Materials and Supplies	2,000	1,405	595
Contractual Services	6,000	5,693	307
Capital Outlay	46,000	45,463	537
Total Juvenile Court	<u>60,638</u>	<u>58,172</u>	<u>2,466</u>
Total Expenditures	<u>605,257</u>	<u>335,087</u>	<u>270,170</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(290,957)	(1,362)	289,595
Fund Balance at Beginning of Year	609,890	609,890	0
Prior Year Encumbrances	22,692	22,692	0
Fund Balance at End of Year	<u>\$ 341,625</u>	<u>\$ 631,220</u>	<u>\$ 289,595</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	D.A.R.E. FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 11,707	\$ 24,918	\$ 13,211
Total Revenues	<u>11,707</u>	<u>24,918</u>	<u>13,211</u>
<b>Expenditures:</b>			
Sheriff:			
Personal Services	11,709	11,704	5
Total Expenditures	<u>11,709</u>	<u>11,704</u>	<u>5</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2)	13,214	13,216
Fund Balance at Beginning of Year	2	2	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 13,216</u>	<u>\$ 13,216</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 28,300	\$ 28,300	\$ 0
Fines and Forfeitures	<u>125,000</u>	<u>138,146</u>	<u>13,146</u>
Total Revenues	<u>153,300</u>	<u>166,446</u>	<u>13,146</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	151,151	150,529	622
Travel and Transportation	542	249	293
Materials and Supplies	1,008	181	827
Contractual Services	<u>680</u>	<u>630</u>	<u>50</u>
Total Municipal Court	153,381	151,589	1,792
Juvenile Court:			
Personal Services	16,100	10,982	5,118
Travel and Transportation	2,000	0	2,000
Contractual Services	<u>8,900</u>	<u>5,000</u>	<u>3,900</u>
Total Juvenile Court	<u>27,000</u>	<u>15,982</u>	<u>11,018</u>
Total Expenditures	<u>180,381</u>	<u>167,571</u>	<u>12,810</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,081)	(1,125)	25,956
Fund Balance at Beginning of Year	95,386	95,386	0
Prior Year Encumbrances	<u>180</u>	<u>180</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 68,485</u>	<u>\$ 94,441</u>	<u>\$ 25,956</u>

**MIAMI COUNTY, OHIO**

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**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, 2003**

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Personal Services	<u>112,933</u>	<u>108,528</u>	<u>4,405</u>
Total Expenditures	<u>112,933</u>	<u>108,528</u>	<u>4,405</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(112,933)	(108,528)	4,405
Fund Balance at Beginning of Year	<u>200,000</u>	<u>200,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$  87,067</u>	<u>\$  91,472</u>	<u>\$  4,405</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>COMMISSARY FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 150,000	\$ 186,797	\$ 36,797
Total Revenues	150,000	186,797	36,797
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	140,435	133,138	7,297
Contractual Services	56,377	53,772	2,605
Other Expenditures	7,507	6,910	597
Total Expenditures	204,319	193,820	10,499
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,319)	(7,023)	47,296
Fund Balance at Beginning of Year	39,592	39,592	0
Prior Year Encumbrances	14,727	14,727	0
Fund Balance at End of Year	\$ 0	\$ 47,296	\$ 47,296

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Contractual Services	26,000	26,000	0
Total Expenditures	<u>26,000</u>	<u>26,000</u>	<u>0</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(26,000)	(26,000)	0
Fund Balance at Beginning of Year	<u>26,000</u>	<u>26,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2003***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>FOOD SERVICES FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 152,724	\$ 163,130	\$ 10,406
All Other Revenues	0	47	47
Total Revenues	<u>152,724</u>	<u>163,177</u>	<u>10,453</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	<u>36,000</u>	<u>36,000</u>	<u>0</u>
Total Sheriff	<u>36,000</u>	<u>36,000</u>	<u>0</u>
West Central Rehabilitation:			
Materials and Supplies	<u>99,824</u>	<u>95,268</u>	<u>4,556</u>
Total West Central Rehabilitation	<u>99,824</u>	<u>95,268</u>	<u>4,556</u>
Total Public Safety	<u>135,824</u>	<u>131,268</u>	<u>4,556</u>
Human Services:			
Miami County Youth Center:			
Materials and Supplies	<u>16,900</u>	<u>13,921</u>	<u>2,979</u>
Total Human Services	<u>16,900</u>	<u>13,921</u>	<u>2,979</u>
Total Expenditures	<u>152,724</u>	<u>145,189</u>	<u>7,535</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	17,988	17,988
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(18,018)</u>	<u>(18,017)</u>	<u>1</u>
Total Other Financing Sources (Uses)	<u>(18,018)</u>	<u>(18,017)</u>	<u>1</u>
Net Change in Fund Balance	(18,018)	(29)	17,989
Fund Balance at Beginning of Year	<u>34,173</u>	<u>34,173</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 16,155</u>	<u>\$ 34,144</u>	<u>\$ 17,989</u>



**MIAMI COUNTY, OHIO**

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***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, 2003***

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**COMMON PLEAS COURT - SPECIAL PROJECTS FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 108,000	\$ 123,392	\$ 15,392
Total Revenues	<u>108,000</u>	<u>123,392</u>	<u>15,392</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	108,000	123,392	15,392
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 108,000</u>	<u>\$ 123,392</u>	<u>\$ 15,392</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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**SHERIFF'S JUVENILE SAFETY TRUST FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>2,920</u>	<u>2,920</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,920</u>	<u>\$ 2,920</u>	<u>\$ 0</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 78,000	\$ 81,286	\$ 3,286
Total Revenues	<u>78,000</u>	<u>81,286</u>	<u>3,286</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Contractual Services	87,875	87,557	318
Other Expenditures	<u>5</u>	<u>5</u>	<u>0</u>
Total Expenditures	<u>87,880</u>	<u>87,562</u>	<u>318</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,880)	(6,276)	3,604
Fund Balance at Beginning of Year	4,346	4,346	0
Prior Year Encumbrances	<u>5,533</u>	<u>5,533</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (1)</u>	<u>\$ 3,603</u>	<u>\$ 3,604</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Investment Earnings	\$ 1,500	\$ 1,157	\$ (343)
Total Revenues	<u>1,500</u>	<u>1,157</u>	<u>(343)</u>
<b>Expenditures:</b>			
Human Services:			
Children's Services:			
Contractual Services	<u>1,500</u>	<u>1,157</u>	<u>343</u>
Total Expenditures	<u>1,500</u>	<u>1,157</u>	<u>343</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>26,845</u>	<u>26,845</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 26,845</u>	<u>\$ 26,845</u>	<u>\$ 0</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 0	\$ 650	\$ 650
Total Revenues	<u>0</u>	<u>650</u>	<u>650</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	650	650
Fund Balance at Beginning of Year	<u>4,733</u>	<u>4,733</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,733</u>	<u>\$ 5,383</u>	<u>\$ 650</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 0	\$ 328	\$ 328
Total Revenues	<u>0</u>	<u>328</u>	<u>328</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	460,000	460,000	0
Interest and Fiscal Charges	<u>362,337</u>	<u>362,337</u>	<u>0</u>
Total Expenditures	<u>822,337</u>	<u>822,337</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(822,337)	(822,009)	328
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>459,534</u>	<u>506,078</u>	<u>46,544</u>
Total Other Financing Sources (Uses)	<u>459,534</u>	<u>506,078</u>	<u>46,544</u>
Net Change in Fund Balance	(362,803)	(315,931)	46,872
Fund Balance at Beginning of Year	<u>394,085</u>	<u>394,085</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 31,282</u>	<u>\$ 78,154</u>	<u>\$ 46,872</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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

**MIAMI COUNTY, OHIO**

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***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, 2003***

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



**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 736,000	\$ 770,359	\$ 34,359
Intergovernmental Revenues	0	77,850	77,850
Charges for Services	0	60,891	60,891
Total Revenues	<u>736,000</u>	<u>909,100</u>	<u>173,100</u>
<b>Expenditures:</b>			
Capital Outlay:			
Commissioners:			
Capital Outlay	<u>1,698,087</u>	<u>1,489,979</u>	<u>208,108</u>
Total Expenditures	<u>1,698,087</u>	<u>1,489,979</u>	<u>208,108</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(962,087)	(580,879)	381,208
Fund Balance at Beginning of Year	673,553	673,553	0
Prior Year Encumbrances	<u>835,749</u>	<u>835,749</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 547,215</u>	<u>\$ 928,423</u>	<u>\$ 381,208</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Investment Earnings	\$ 150,000	\$ 40,149	\$ (109,851)
Total Revenues	<u>150,000</u>	<u>40,149</u>	<u>(109,851)</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	150,000	40,149	(109,851)
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(85,654)</u>	<u>(85,654)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(85,654)</u>	<u>(85,654)</u>	<u>0</u>
Net Change in Fund Balance	64,346	(45,505)	(109,851)
Fund Balance at Beginning of Year	<u>3,446,989</u>	<u>3,446,989</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,511,335</u>	<u>\$ 3,401,484</u>	<u>\$ (109,851)</u>

**MIAMI COUNTY, OHIO**

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***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, 2003***

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**EMERGENCY 911 FACILITY CONSTRUCTION FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>24,822</u>	<u>24,822</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 24,822</u>	<u>\$ 24,822</u>	<u>\$ 0</u>

**MIAMI COUNTY, OHIO**

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**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, 2003**

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 7,989	\$ 6,899	\$ (1,090)
Total Revenues	<u>7,989</u>	<u>6,899</u>	<u>(1,090)</u>
<b>Expenditures:</b>			
Capital Outlay:			
Engineer:			
Capital Outlay	<u>7,989</u>	<u>3,784</u>	<u>4,205</u>
Total Expenditures	<u>7,989</u>	<u>3,784</u>	<u>4,205</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	3,115	3,115
Fund Balance at Beginning of Year	<u>11,864</u>	<u>11,864</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 11,864</u>	<u>\$ 14,979</u>	<u>\$ 3,115</u>

***Fiduciary Funds***

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

***Agency Funds***

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**Payroll Deductions Fund**

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

**Workers' Compensation Fund**

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

**Local Government Fund**

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

**Auto Registration Fund**

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

**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***

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**Law Library Fund**

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

**Undivided Tax Settlement Fund**

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

**Special Assessment Collection Fund**

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

**Tri-County Board Fund**

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

**County Court Agency Fund**

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

**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, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
<b>Payroll Deductions Fund</b>				
Assets:				
Cash and Cash Equivalents	\$212,193	\$14,866,818	(\$14,849,090)	\$229,921
Total Assets	<u>\$212,193</u>	<u>\$14,866,818</u>	<u>(\$14,849,090)</u>	<u>\$229,921</u>
Liabilities:				
Due To Others	\$212,193	\$14,866,818	(\$14,849,090)	\$229,921
Total Liabilities	<u>\$212,193</u>	<u>\$14,866,818</u>	<u>(\$14,849,090)</u>	<u>\$229,921</u>
<b>Workers' Compensation Fund</b>				
Assets:				
Cash and Cash Equivalents	\$221,647	\$6,187	(\$140,012)	\$87,822
Total Assets	<u>\$221,647</u>	<u>\$6,187</u>	<u>(\$140,012)</u>	<u>\$87,822</u>
Liabilities:				
Due To Others	\$221,647	\$6,187	(\$140,012)	\$87,822
Total Liabilities	<u>\$221,647</u>	<u>\$6,187</u>	<u>(\$140,012)</u>	<u>\$87,822</u>
<b>Local Government Fund</b>				
Assets:				
Cash and Cash Equivalents	\$357	\$9,705,324	(\$9,705,324)	\$357
Total Assets	<u>\$357</u>	<u>\$9,705,324</u>	<u>(\$9,705,324)</u>	<u>\$357</u>
Liabilities:				
Due To Others	\$357	\$9,705,324	(\$9,705,324)	\$357
Total Liabilities	<u>\$357</u>	<u>\$9,705,324</u>	<u>(\$9,705,324)</u>	<u>\$357</u>
<b>Auto Registration Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$3,480,476	(\$3,480,476)	\$0
Total Assets	<u>\$0</u>	<u>\$3,480,476</u>	<u>(\$3,480,476)</u>	<u>\$0</u>
Liabilities:				
Intergovernmental Payables	\$0	\$3,480,476	(\$3,480,476)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,480,476</u>	<u>(\$3,480,476)</u>	<u>\$0</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
<b>Township Gas Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$664,813	(\$664,813)	\$0
Total Assets	<u>\$0</u>	<u>\$664,813</u>	<u>(\$664,813)</u>	<u>\$0</u>
Liabilities:				
Other Accrued Liabilities	\$0	\$664,813	(\$664,813)	\$0
Total Liabilities	<u>\$0</u>	<u>\$664,813</u>	<u>(\$664,813)</u>	<u>\$0</u>
<b>Cigarette Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$263	\$4,029	(\$4,280)	\$12
Total Assets	<u>\$263</u>	<u>\$4,029</u>	<u>(\$4,280)</u>	<u>\$12</u>
Liabilities:				
Due To Others	\$263	\$4,029	(\$4,280)	\$12
Total Liabilities	<u>\$263</u>	<u>\$4,029</u>	<u>(\$4,280)</u>	<u>\$12</u>
<b>Special Emergency Planning Fund</b>				
Assets:				
Cash and Cash Equivalents	\$32,395	\$24,402	(\$14,911)	\$41,886
Total Assets	<u>\$32,395</u>	<u>\$24,402</u>	<u>(\$14,911)</u>	<u>\$41,886</u>
Liabilities:				
Due To Others	\$32,395	\$24,402	(\$14,911)	\$41,886
Total Liabilities	<u>\$32,395</u>	<u>\$24,402</u>	<u>(\$14,911)</u>	<u>\$41,886</u>
<b>Inheritance Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$402,032	\$1,119,647	(\$1,093,208)	\$428,471
Investments	410,976	0	(410,976)	0
Total Assets	<u>\$813,008</u>	<u>\$1,119,647</u>	<u>(\$1,504,184)</u>	<u>\$428,471</u>
Liabilities:				
Due To Others	\$813,008	\$1,119,647	(\$1,504,184)	\$428,471
Total Liabilities	<u>\$813,008</u>	<u>\$1,119,647</u>	<u>(\$1,504,184)</u>	<u>\$428,471</u>

(Continued)



**MIAMI COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
<b>Law Library Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$145,317	(\$145,317)	\$0
Total Assets	<u>\$0</u>	<u>\$145,317</u>	<u>(\$145,317)</u>	<u>\$0</u>
Liabilities:				
Due To Others	\$0	\$145,317	(\$145,317)	\$0
Total Liabilities	<u>\$0</u>	<u>\$145,317</u>	<u>(\$145,317)</u>	<u>\$0</u>
<b>Undivided Tax Settlement Fund</b>				
Assets:				
Cash and Cash Equivalents	\$1,182,625	\$85,158,349	(\$85,235,198)	\$1,105,776
Investments	1,208,938	1,420,132	(1,208,938)	1,420,132
Taxes Receivable	57,465,611	64,208,679	(57,465,611)	64,208,679
Total Assets	<u>\$59,857,174</u>	<u>\$150,787,160</u>	<u>(\$143,909,747)</u>	<u>\$66,734,587</u>
Liabilities:				
Due To Others	\$59,857,174	\$150,787,160	(\$143,909,747)	\$66,734,587
Total Liabilities	<u>\$59,857,174</u>	<u>\$150,787,160</u>	<u>(\$143,909,747)</u>	<u>\$66,734,587</u>
<b>Special Assessment Collection Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$944,229	(\$944,229)	\$0
Special Assessments Receivable	1,014,583	1,085,798	(1,014,583)	1,085,798
Total Assets	<u>\$1,014,583</u>	<u>\$2,030,027</u>	<u>(\$1,958,812)</u>	<u>\$1,085,798</u>
Liabilities:				
Due To Others	\$1,014,583	\$2,030,027	(\$1,958,812)	\$1,085,798
Total Liabilities	<u>\$1,014,583</u>	<u>\$2,030,027</u>	<u>(\$1,958,812)</u>	<u>\$1,085,798</u>
<b>Tri-County Board Fund</b>				
Assets:				
Cash and Cash Equivalents	\$1,863,323	\$8,175,631	(\$8,931,729)	\$1,107,225
Investments	1,904,785	1,421,994	(1,904,785)	1,421,994
Taxes Receivable	2,224,673	2,131,587	(2,224,673)	2,131,587
Total Assets	<u>\$5,992,781</u>	<u>\$11,729,212</u>	<u>(\$13,061,187)</u>	<u>\$4,660,806</u>
Liabilities:				
Due To Others	\$5,992,781	\$11,729,212	(\$13,061,187)	\$4,660,806
Total Liabilities	<u>\$5,992,781</u>	<u>\$11,729,212</u>	<u>(\$13,061,187)</u>	<u>\$4,660,806</u>

(Continued)

**MIAMI COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
<b>County Court Agency Fund</b>				
Assets:				
Cash and Cash Equivalents	\$271,659	\$3,459,832	(\$3,459,332)	\$272,159
Accounts Receivable	816,809	806,928	(816,809)	806,928
Total Assets	<u>\$1,088,468</u>	<u>\$4,266,760</u>	<u>(\$4,276,141)</u>	<u>\$1,079,087</u>
Liabilities:				
Due To Others	\$1,088,468	\$4,266,760	(\$4,276,141)	\$1,079,087
Total Liabilities	<u>\$1,088,468</u>	<u>\$4,266,760</u>	<u>(\$4,276,141)</u>	<u>\$1,079,087</u>
<b>General County Agency Fund</b>				
Assets:				
Cash and Cash Equivalents	\$990,180	\$19,657,381	(\$19,247,363)	\$1,400,198
Total Assets	<u>\$990,180</u>	<u>\$19,657,381</u>	<u>(\$19,247,363)</u>	<u>\$1,400,198</u>
Liabilities:				
Due To Others	\$990,180	\$19,657,381	(\$19,247,363)	\$1,400,198
Total Liabilities	<u>\$990,180</u>	<u>\$19,657,381</u>	<u>(\$19,247,363)</u>	<u>\$1,400,198</u>
<b>Other County Agencies Fund</b>				
Assets:				
Cash and Cash Equivalents	\$1,498,537	\$4,122,679	(\$3,576,957)	\$2,044,259
Investments	1,531,880	2,625,417	(1,531,880)	2,625,417
Taxes Receivable	2,447,361	2,472,004	(2,447,361)	2,472,004
Total Assets	<u>\$5,477,778</u>	<u>\$9,220,100</u>	<u>(\$7,556,198)</u>	<u>\$7,141,680</u>
Liabilities:				
Due To Others	\$5,477,778	\$9,220,100	(\$7,556,198)	\$7,141,680
Total Liabilities	<u>\$5,477,778</u>	<u>\$9,220,100</u>	<u>(\$7,556,198)</u>	<u>\$7,141,680</u>
<b>Hotel and Motel Lodging Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$8,150	\$223,434	(\$224,701)	\$6,883
Total Assets	<u>\$8,150</u>	<u>\$223,434</u>	<u>(\$224,701)</u>	<u>\$6,883</u>
Liabilities:				
Due To Others	\$8,150	\$223,434	(\$224,701)	\$6,883
Total Liabilities	<u>\$8,150</u>	<u>\$223,434</u>	<u>(\$224,701)</u>	<u>\$6,883</u>

(Continued)

**MIAMI COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
<b>State Board of Building Standards Fund</b>				
Assets:				
Cash and Cash Equivalents	\$374	\$6,348	(\$6,327)	\$395
Total Assets	<u>\$374</u>	<u>\$6,348</u>	<u>(\$6,327)</u>	<u>\$395</u>
Liabilities:				
Due To Others	\$374	\$6,348	(\$6,327)	\$395
Total Liabilities	<u>\$374</u>	<u>\$6,348</u>	<u>(\$6,327)</u>	<u>\$395</u>
<b>Total - All Agency Funds</b>				
Assets:				
Cash and Cash Equivalents	\$6,683,735	\$151,764,896	(\$151,723,267)	\$6,725,364
Investments	5,056,579	5,467,543	(5,056,579)	5,467,543
Taxes Receivable	62,137,645	68,812,270	(62,137,645)	68,812,270
Accounts Receivable	816,809	806,928	(816,809)	806,928
Special Assessments Receivable	1,014,583	1,085,798	(1,014,583)	1,085,798
Total Assets	<u>\$75,709,351</u>	<u>\$227,937,435</u>	<u>(\$220,748,883)</u>	<u>\$82,897,903</u>
Liabilities:				
Intergovernmental Payables	\$0	\$3,480,476	(\$3,480,476)	\$0
Due to Others	75,709,351	223,792,146	(216,603,594)	82,897,903
Other Accrued Liabilities	0	664,813	(664,813)	0
Total Liabilities	<u>\$75,709,351</u>	<u>\$227,937,435</u>	<u>(\$220,748,883)</u>	<u>\$82,897,903</u>

*CAPITAL ASSETS USED IN THE  
OPERATION OF GOVERNMENTAL FUNDS*

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**MIAMI COUNTY, OHIO**

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***Capital Assets Used in the Operation of Governmental Funds  
Schedule by Source  
December 31, 2003***

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<u>Capital Assets</u>	
Land	\$5,492,186
Construction in Progress	10,323,593
Buildings	26,828,483
Improvements Other Than Buildings	237,243
Machinery and Equipment	18,093,940
Infrastructure	59,245,921
	<hr/>
Total Capital Assets	<u><u>\$120,221,366</u></u>

<u>Investment in Capital Assets</u>	
General Fund	\$11,030,786
Special Revenue Funds	13,675,909
Capital Projects Funds	25,372,456
Capital Projects Funds Prior to 1989	4,391,950
Enterprise Funds	20,665
Donations	2,243,294
Infrastructure Prior to 2002	63,486,306
	<hr/>
Total Investment in Capital Assets	<u><u>\$120,221,366</u></u>

**MIAMI COUNTY, OHIO**

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***Capital Assets Used in the Operation of Governmental Funds  
Schedule by Function and Activity  
December 31, 2003***

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<u>Function and Category</u>	<u>Land</u>	<u>Construction In Progress</u>	<u>Buildings</u>
General Government	\$535,930	\$8,786,103	\$15,216,215
Judicial	0	2,746	44,796
Public Safety	24,921	1,198,534	7,535,089
Public Works	4,904,735	311,579	1,130,218
Health	26,600	2,025	1,306,280
Human Services	0	22,606	1,595,885
	<u>\$5,492,186</u>	<u>\$10,323,593</u>	<u>\$26,828,483</u>

**MIAMI COUNTY, OHIO**

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<u>Improvements Other Than Buildings</u>	<u>Machinery and Equipment</u>	<u>Infrastructure</u>	<u>Total</u>
\$50,361	\$4,589,924	\$0	\$29,178,533
6,985	1,827,738	0	1,882,265
3,828	5,813,199	0	14,575,571
117,151	3,699,998	59,245,921	69,409,602
42,126	1,497,013	0	2,874,044
<u>16,792</u>	<u>666,068</u>	<u>0</u>	<u>2,301,351</u>
<u><u>\$237,243</u></u>	<u><u>\$18,093,940</u></u>	<u><u>\$59,245,921</u></u>	<u><u>\$120,221,366</u></u>

**MIAMI COUNTY, OHIO**

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***Capital Assets Used in the Operation of Governmental Funds  
Schedule of Changes by Function and Activity  
For Year Ended December 31, 2003***

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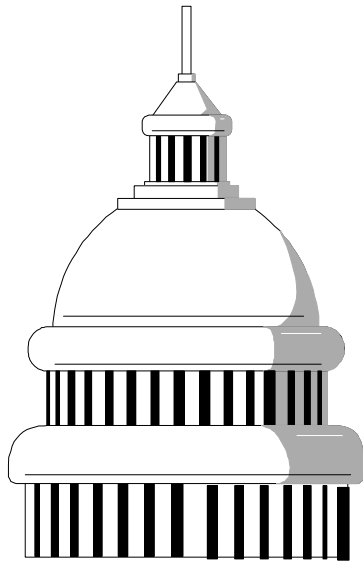
<u>Function</u>	<u>December 31, 2002</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2003</u>
General Government	\$28,149,255	\$1,034,234	(\$4,956)	\$29,178,533
Judicial	1,683,594	229,770	(31,099)	1,882,265
Public Safety	14,128,489	583,986	(136,904)	14,575,571
Public Works	69,257,854	1,070,452	(918,704)	69,409,602
Health	2,889,352	163,077	(178,385)	2,874,044
Human Services	<u>2,282,661</u>	<u>20,455</u>	<u>(1,765)</u>	<u>2,301,351</u>
Total Capital Assets	<u>\$118,391,205</u>	<u>\$3,101,974</u>	<u>(\$1,271,813)</u>	<u>\$120,221,366</u>



# *STATISTICAL SECTION*

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*STATISTICAL TABLES*

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

## MIAMI COUNTY, OHIO

### GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1) LAST TEN YEARS

Year	Public Safety	Health	Human Services	Conservation and Recreation	Public Works	General Government	Other Expenditures	Capital Outlay	Debt Service	Total
1994	\$7,239,411	\$4,852,214	\$7,079,324	\$336,293	\$4,811,677	\$8,150,381	\$9,096	\$237,558	\$573,015	\$33,288,969
1995	7,531,779	5,401,501	7,747,692	235,373	5,928,749	8,752,067	0	463,591	603,872	36,664,624
1996	8,320,238	5,943,319	8,263,278	369,178	6,588,323	12,036,333	0	2,905,864	458,726	44,885,259
1997	9,462,885	7,169,084	8,362,245	432,445	5,237,636	14,098,604	0	1,613,377	1,336,711	47,712,987
1998	9,684,216	7,615,506	8,874,294	381,567	4,629,809	12,528,423	0	5,336,673	603,991	49,654,479
1999	12,110,563	7,887,381	9,769,876	433,475	6,050,301	11,505,735	0	5,965,947	757,909	54,481,187
2000	12,777,469	8,090,945	10,510,608	456,791	6,740,686	12,005,531	0	3,670,812	665,743	54,918,585
2001	13,864,439	9,019,913	11,851,536	541,255	9,012,046	12,270,362	0	1,212,123	635,523	58,407,197
2002	15,722,849	9,302,110	12,638,760	355,069	6,443,600	12,700,844	0	1,478,081	579,586	59,220,899
2003	15,520,763	9,913,898	12,473,435	449,267	6,088,117	13,012,999	0	1,126,747	846,302	59,431,528

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

## *MIAMI COUNTY, OHIO*

### *GENERAL GOVERNMENT REVENUES BY SOURCE (1) LAST TEN YEARS*

<b>Year</b>	<b>Taxes</b>	<b>Inter- Governmental Revenues</b>	<b>Charges for Services</b>	<b>Licenses and Permits</b>	<b>Investment Earnings</b>	<b>Fines and Forfeitures</b>	<b>All Other</b>	<b>Total</b>
1994	\$15,815,349	\$14,778,686	\$4,831,554	\$210,855	\$1,183,569	\$928,746	\$333,544	\$38,082,303
1995	18,763,125	15,297,660	5,445,092	280,862	2,290,426	1,259,167	540,009	43,876,341
1996	14,998,488	17,432,597	6,285,360	369,822	2,319,702	1,111,138	556,870	43,073,977
1997	16,729,071	16,119,137	7,029,746	358,569	2,260,725	1,163,930	725,306	44,386,484
1998	20,494,122	16,341,541	7,654,418	361,256	2,738,220	1,263,668	904,427	49,757,652
1999	20,655,696	24,941,216	9,773,677	298,453	2,656,381	1,342,157	632,620	60,300,200
2000	19,207,021	20,043,666	10,098,425	398,808	2,928,967	1,433,064	789,341	54,899,292
2001	20,925,983	23,158,300	10,699,575	402,422	3,075,942	1,560,521	831,977	60,654,720
2002	20,027,419	21,970,913	11,019,752	431,354	1,569,448	1,491,766	900,747	57,411,399
2003	21,310,935	21,046,540	12,633,018	482,060	953,412	1,598,345	1,162,948	59,187,258

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

## MIAMI COUNTY, OHIO

### PROPERTY TAX LEVIES AND COLLECTIONS (1) LAST TEN YEARS

<u>Collection Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Tax Levy</u>	<u>Accumulated Outstanding Delinquent Taxes</u>	<u>Percentage of Accumulated Delinquent Taxes to Total Tax Levy</u>
1994	\$11,337,049	\$11,125,530	\$352,970	\$11,478,500	101.25%	\$398,711	3.52%
1995	11,883,160	11,698,119	344,487	12,042,606	101.34%	351,371	2.96%
1996 (2)	7,152,109	6,929,900	110,919	7,040,819	98.44%	227,118	3.18%
1997 (3)	9,009,663	8,862,717	217,199	9,079,916	100.78%	311,398	3.46%
1998 (4)	12,476,804	12,213,126	307,680	12,520,806	100.35%	416,397	3.34%
1999	12,603,784	12,378,906	311,164	12,690,070	100.68%	354,016	2.81%
2000	13,316,706	13,036,386	375,070	13,411,456	100.71%	483,466	3.63%
2001 (5)	15,581,179	15,125,899	317,245	15,443,144	99.11%	643,531	4.13%
2002 (6)	15,202,556	14,796,078	401,435	15,197,513	99.97%	1,002,935	6.60%
2003 (7)	16,975,455	16,519,610	534,654	17,054,264	100.46%	1,126,301	6.63%

- (1) Includes General Fund and Special Revenue Funds
- (2) The 0.00 mill of a 4.00 mill levied for Riverside School.
- (3) 1.00 mill of a 4.00 mill levy for Riverside School.
- (4) 4.00 mill levied replaced/reduced to 2.8 mill for Riverside School.
- (5) 1.70 mill replacement levy for Riverside School.

- (6) a. .50 mill replacement levy with .60 increase for 1.10 mills for Park District
- b. 1.8 mills levied for Riverside School
- c. Revaluation for tax year 2001
- d. .40 mill replacement levy for Health District
- (7) .60 mill replacement levy for Tri-County Board.

Source: Miami County Auditor

## MIAMI COUNTY, OHIO

### ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES OF TAXABLE PROPERTY LAST TEN YEARS (in Thousands)

Tax Year	Real Property		Public Utility Personal		Tangible Personal Property		Total		Assessed Value as a Percent of Actual Value
	Assessed	Actual	Assessed	Actual	Assessed	Actual	Assessed	Actual	
1994	\$958,142	\$2,737,549	\$94,655	\$270,443	\$244,795	\$979,180	\$1,297,592	\$3,987,171	32.54%
1995	1,176,664	3,361,897	883,267	2,523,620	262,823	1,051,292	2,322,754	6,936,809	33.48%
1996	1,203,430	3,438,371	893,202	2,552,006	271,704	1,086,816	2,368,336	7,077,193	33.46%
1997	1,241,376	3,546,789	95,128	271,794	267,887	1,071,548	1,604,391	4,890,131	32.81%
1998	1,396,617	3,990,334	96,856	276,731	287,432	1,149,728	1,780,905	5,416,794	32.88%
1999	1,429,311	4,083,746	96,209	274,883	290,738	1,162,952	1,816,258	5,521,581	32.89%
2000	1,464,115	4,183,186	91,699	261,997	304,869	1,219,476	1,860,683	5,664,659	32.85%
2001	1,314,415	3,755,471	64,244	183,554	309,861	1,239,444	1,688,520	5,178,470	32.61%
2002	1,635,372	4,672,491	66,096	188,846	317,695	1,270,780	2,019,163	6,132,117	32.93%
2003	1,365,818	3,902,337	64,630	184,657	305,664	1,222,656	1,736,112	5,309,650	32.70%

Source: Miami County Auditor

## MIAMI COUNTY, OHIO

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

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
<b>COUNTY UNITS</b>										
General Fund	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Park Levy	0.50	0.50	0.50	0.50	0.50	0.50	0.50	1.10	1.10	1.10
Dettmer Hospital	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Bridge	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Riverside School	5.70	1.70	2.70	4.50	4.50	4.50	4.50	3.50	4.20	4.20
Tri-County Mental Health	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Conservancy	0.01	0.02	0.03	0.02	0.02	0.01	0.03	0.03	0.03	0.03
Total County Rate	10.51	6.02	7.03	8.82	8.82	8.81	8.83	8.43	9.13	9.13
<b>SCHOOL DISTRICTS</b>										
Bethel	50.45	50.45	50.45	50.45	50.45	55.95	55.90	55.49	55.29	55.11
Bradford	25.90	25.90	25.90	25.90	31.10	30.11	30.20	30.09	30.02	30.02
Covington	37.45	36.40	36.26	36.26	35.42	35.42	35.40	35.26	35.24	35.18
Franklin-Monroe	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15
Miami East	42.50	42.50	41.50	41.50	41.50	41.50	41.50	41.50	41.50	42.80
Milton-Union	55.90	55.90	55.90	55.90	55.90	55.90	55.90	55.90	55.90	66.80
Newton	38.14	38.14	35.80	38.36	37.80	37.80	37.80	37.80	39.60	39.60
Northmont	59.18	59.18	59.08	59.03	58.93	58.85	58.83	58.80	58.35	64.15
Piqua	41.50	41.30	40.70	40.70	40.62	40.56	40.60	40.50	40.42	45.31
Troy	44.42	44.10	50.10	50.10	50.10	54.60	54.60	54.60	54.60	54.60
Tipp City	43.69	43.20	43.28	43.20	43.20	43.20	47.86	47.50	47.30	47.30
Tecumseh	39.40	46.67	46.18	45.63	44.40	44.40	44.10	44.10	42.60	48.05
<b>JOINT VOCATIONAL SCHOOL DISTRICTS</b>										
Montgomery County	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58
Springfield/Clark County	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Upper Valley	3.40	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	5.46

(Continued)



## MIAMI COUNTY, OHIO

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

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
<b>CORPORATIONS</b>										
Bradford	13.00	12.75	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50
Casstown	3.70	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35
Covington	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Fletcher	5.70	2.70	2.70	2.70	3.70	3.70	4.70	4.70	4.70	4.70
Huber Heights	10.29	10.29	10.26	10.26	10.24	10.19	10.18	10.14	10.12	10.09
Laura	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Ludlow Falls	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Piqua	4.39	4.40	4.42	4.42	4.43	4.41	4.45	4.45	4.43	4.43
Pleasant Hill	5.65	5.65	5.65	5.65	5.65	5.65	5.65	6.15	4.40	4.40
Potsdam	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Tipp City	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Troy	3.18	3.18	3.24	3.26	3.29	3.25	3.25	3.26	3.22	3.22
Union	0.00	0.00	13.11	13.11	16.03	16.03	16.03	16.03	16.03	16.03
West Milton	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
<b>TOWNSHIPS</b>										
Bethel	5.80	5.80	5.80	5.80	5.80	6.10	5.60	5.60	5.60	9.40
Brown	6.10	3.10	3.10	3.10	4.10	4.10	5.10	5.10	5.10	5.10
Concord	2.30	2.30	2.30	2.30	2.30	2.30	2.30	3.30	3.30	3.80
Elizabeth	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Lostcreek	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Monroe	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Newberry	3.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Newton	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Springcreek	1.80	1.80	1.80	1.80	1.80	1.80	2.30	2.30	2.30	2.30
Staunton	1.10	2.10	2.10	2.10	2.10	2.10	6.10	6.10	6.10	6.10
Union	2.70	2.70	2.70	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Washington	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

**MIAMI COUNTY, OHIO**

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**COMPUTATION OF LEGAL DEBT MARGIN  
DECEMBER 31, 2003**

	<u>Total Debt</u>	<u>Unvoted Debt</u>
Net Assessed Valuation	\$2,038,528,940	\$2,038,528,940
Legal Debt Limitation %(1)	2.43%	1.00%
Legal Debt Limitation \$(1)	49,463,224	20,385,289
Applicable County Debt Outstanding (2)	7,560,000	7,560,000
Less Applicable Debt Service Fund Amounts (3)	<u>(78,154)</u>	<u>(78,154)</u>
Net Indebtedness Subject To Limitation	<u>7,481,846</u>	<u>7,481,846</u>
Legal Debt Margin	<u><u>\$41,981,378</u></u>	<u><u>\$12,903,443</u></u>

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

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

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

## *MIAMI COUNTY, OHIO*

### *RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA LAST TEN YEARS*

<b>Year</b>	<b>Population (1)</b>	<b>Assessed Value (2)</b>	<b>Gross Bonded Debt (3)</b>	<b>Debt Service Funds Available (4)</b>	<b>Net Bonded Debt</b>	<b>Ratio of Net Bonded Debt to Assessed Valuation</b>	<b>Net Bonded Debt Per Capita</b>
1994	93,182	\$1,297,592,444	\$3,445,000	\$198,560	\$3,246,440	0.25%	\$34.84
1995	93,182	1,527,813,829	3,190,000	105,195	3,084,805	0.20%	33.11
1996	93,182	1,564,454,300	3,045,000	146,253	2,898,747	0.19%	31.11
1997	93,182	1,604,391,200	3,435,000	141,261	3,293,739	0.21%	35.35
1998	93,182	1,780,905,460	3,180,000	79,472	3,100,528	0.17%	33.27
1999	93,182	1,816,258,250	2,915,000	153,007	2,761,993	0.15%	29.64
2000	98,868	1,860,683,820	2,650,000	68,244	2,581,756	0.14%	26.11
2001	98,868	1,989,108,790	2,385,000	61,043	2,323,957	0.12%	23.51
2002	98,868	2,019,162,310	8,020,000	394,085	7,625,915	0.38%	77.13
2003	98,868	2,038,528,940	7,560,000	78,154	7,481,846	0.37%	75.68

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

(2) Source: Miami County Auditor

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

(4) Does not include Special Assessment Debt Fund Balance

**MIAMI COUNTY, OHIO**

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

<b>Year</b>	<b>Debt Principal</b>	<b>Debt Interest</b>	<b>Total Debt Service</b>	<b>Total General Government Expenditures (1)</b>	<b>Ratio of Total Debt Service To Total General Government Expenditures</b>
1994	\$245,000	\$266,320	\$511,320	\$33,288,969	1.54%
1995	255,000	250,271	505,271	36,664,624	1.38%
1996	145,000	233,400	378,400	44,885,259	0.84%
1997	1,020,000	301,194	1,321,194	47,712,987	2.77%
1998	255,000	156,670	411,670	49,654,479	0.83%
1999	265,000	140,379	405,379	54,481,187	0.74%
2000	265,000	114,468	379,468	54,918,585	0.69%
2001	265,000	118,119	383,119	58,407,197	0.66%
2002	270,000	106,989	376,989	59,220,899	0.64%
2003	460,000	362,337	822,337	59,431,528	1.38%

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

## *MIAMI COUNTY, OHIO*

*COMPUTATION OF ALL DIRECT AND OVERLAPPING  
GENERAL OBLIGATION DEBT  
DECEMBER 31, 2003*

<b>Jurisdiction</b>	<b>General Obligation Debt</b>	<b>Percentage Applicable To Miami County (1)</b>	<b>Amount Applicable To Miami County</b>
<b>Direct:</b>			
Miami County (2)	\$7,560,000	100.00%	\$7,560,000
<b>Overlapping Subdivisions:</b>			
Corporations wholly within County	18,183,000	100.00%	18,183,000
Corporations with Overlapping	8,211,823	9.01%	739,527
School Districts wholly within County	115,000	100.00%	115,000
		Sub-Total	19,037,527
		Grand Total	\$26,597,527

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

(2) Includes only Non Self-Supporting General Obligation Bonds

Source: Miami County Auditor  
Darke County Auditor  
Champaign County Auditor

## MIAMI COUNTY, OHIO

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### DEMOGRAPHIC STATISTICS LAST TEN YEARS

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate Metropolitan Area (3)</u>
1994	93,182	18,105	4.3%
1995	93,182	17,989	3.7%
1996	93,182	18,147	4.2%
1997	93,182	19,163	4.3%
1998	93,182	19,210	3.6%
1999	93,182	18,954	4.3%
2000	98,868	19,084	3.3%
2001	98,868	18,718	4.3%
2002	98,868	18,717	5.3%
2003	98,868	19,829	5.3%

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

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

(3) Source: Ohio Bureau of Employment Services

## *MIAMI COUNTY, OHIO*

### *PROPERTY VALUE AND CONSTRUCTION PERMITS LAST TEN YEARS*

<u>Year</u>	<u>Residential (1)</u>		<u>Commercial (1)</u>	
	<u>Number of Permits</u>	<u>Property Value</u>	<u>Number of Permits</u>	<u>Property Value</u>
1994	305	\$40,669,868	72	\$9,066,315
1995	282	35,349,420	101	29,733,116
1996	343	46,289,660	174	78,335,034
1997	294	41,903,181	176	68,935,911
1998	296	44,200,612	174	63,729,079
1999	208	35,937,234	177	27,778,159
2000	298	49,447,065	220	51,245,111
2001	213	39,405,496	180	30,399,501
2002	255	42,691,120	123	34,451,962
2003	220	39,855,245	123	29,965,676

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

## MIAMI COUNTY, OHIO

### PRINCIPAL TAXPAYERS (PROPERTY TAX) DECEMBER 31, 2003

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2003 Assessed Valuation (Tax Duplicate)</u>	<u>Total Assessed Valuation</u>
1. MT Picture Display Corp.	Manufacturing	\$39,275,490	1.93%
2. Dayton Power & Light	Utilities	38,748,980	1.90%
3. American Honda Motor	Manufacturing	25,724,120	1.26%
4. Meijers Inc.	Retail	22,994,700	1.13%
5. ITW/Hobart Brothers Company	Manufacturing	17,693,950	0.87%
6. Goodrich Corporation	Manufacturing	14,420,910	0.71%
7. Midamco	Manufacturing	9,740,060	0.48%
8. Verizon North Inc.	Utilities	9,153,150	0.45%
9. Evenflow Company Inc.	Manufacturing	8,514,030	0.42%
10. Jackson Tube Services	Manufacturing	8,446,770	0.41%
Sub-Total		<u>194,712,160</u>	9.56%
All Others		<u>1,843,816,780</u>	<u>90.44%</u>
Total		<u><u>\$2,038,528,940</u></u>	<u><u>100.00%</u></u>

Source: Miami County Auditor



**MIAMI COUNTY, OHIO**

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**PRINCIPAL EMPLOYERS  
DECEMBER 31, 2003**

	<u>Employer</u>	<u>Number of Employees</u>
1.	Upper Valley Medical Center	1,811
2.	MT Picture Display Corp.	1,253
3.	Miami County	1,008
4.	Meijer Distribution	859
5.	ITW/Hobart Company	853
6.	Goodrich Corporation	730
7.	ITW/Hobart Brothers Company	600
8.	F & P America Mfg. Inc.	600
9.	Troy City School District	571
10.	A.O. Smith Electrical Products Company	436

Source: Miami County Auditor

**MIAMI COUNTY, OHIO**

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**SALARIES OF PRINCIPAL OFFICIALS  
DECEMBER 31, 2003**

<b>Elected Officials</b>	
<b>Office</b>	<b>2003 Salaries</b>
Board of Commissioners (3)	\$58,172
Auditor	58,364
Prosecuting Attorney	101,255
Clerk of Courts	53,598
Sheriff	73,967
Recorder	50,084
Treasurer	53,598
Engineer	83,304
Coroner	44,812

Source: Miami County Auditor

# MIAMI COUNTY, OHIO

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## SURETY BOND COVERAGE - VARIOUS OFFICIALS DECEMBER 31, 2003

<u>Office</u>	<u>Bond Coverage</u>
Board of Commissioners (3)	\$20,000
Auditor	20,000
Prosecuting Attorney	99,689
Clerk of Courts	40,000
Sheriff	62,571
Recorder	10,000
Treasurer	50,000
Engineer	10,000
Coroner	10,000
Probate Court Judge	5,000
Park District (3)	5,000
Department of Job and Family Services Director	5,000
Children Services Director	30,000

Source: Miami County Auditor

# MIAMI COUNTY, OHIO

## MISCELLANEOUS STATISTICS DECEMBER 31, 2003

Form of Government:		Population:	98,868		
Board of County Commissioners		Area (square miles):	429.92		
	County Seat:	Troy, Ohio			
Higher Education Facilities:	Transportation:	<u>Number</u>	Recreational Facilities:		
Colleges within 25 mile radius of County Seat:	Highways:		County Parks:	5	
Central State University	Interstate	1	Municipal Park Systems:	3	
Edison State Community College	U.S. Routes	2	Water Recreation Areas:	4	
Sinclair Community College	State Routes	12	Nature Center:	1	
University of Dayton	Railroad Lines	2	Fairgrounds:	1	
Urbana University	Bus Lines	1	Municipal Arena:	1	
Wilberforce University	Airport:		Seats	4,600	
Wittenberg University	Dayton International Airport		Municipal Stadium:	1	
Wright State University	Non-Stop Service to 18 Cities		Seats	10,000	
			Income:		
			Number of Households:	38,937	
Public Libraries:	<u>Number</u>		Average Household Income:	\$59,018	
	6		Median Household Income:	\$46,730	
Medical Facilities:		Industry:	<u>Employees</u>	Communications:	
Hospitals:	1	Construction:	2,314	Radio Stations:	1
Beds:	146	Manufacturing:	16,324	Daily Newspapers:	3
Nursing Homes:	6	Transportation/Utilities:	3,056	Television Reception:	13 Stations
Beds:	780	Wholesale:	1,579	Cable Television:	56 Stations
Physicians:	179	Retail:	8,052		
		Financial/Insurance:	2,110		
		Service:	12,712		
		Public Administration:	1,421		
		Agriculture/Mining:	1,640		

Source: Troy Area Chamber of Commerce  
Miami County Auditor



**Auditor of State  
Betty Montgomery**

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Facsimile 614-466-4490

**FINANCIAL CONDITION**

**MIAMI COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER 30, 2004**