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SCHEDULE OF FEDERAL AWARDS EXPENDITURES FOR YEAR ENDED DECEMBER 31, 2008

Federal Grantor / Pass Through Grantor Program Title	Pass Through Entity Number	CFDA Number	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF AGRICULTURE				
(Passed through Ohio Department of Education):				
Child Nutrition Cluster:				
Non-Cash Assistance (Food Distribution):				
School Breakfast Program		10.553		\$919
Cash Assistance				
School Breakfast Program	05-PU 07 05-PU 08	10.553	\$10,518 68,079	
Total School Breakfast Program			78,597	919
Non-Cash Assistance (Food Distribution):				
National School Lunch Program		10.555		25,559
Cash Assistance				
National School Lunch Program	LL-P4 07	10.555	19,462	
	LL-P4 08		118,496	
Total National School Lunch Program			137,958	25,559
Total Nutrition Cluster			216,555	26,478
Total U.S. Department of Agriculture			216,555	26,478
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
(Passed through Ohio Department of Development)				
Community Development Block Grants/State's Program	B-W-07-051-1	14.228	318,600	
	B-E-07-051-1		4,182	
	B-F-06-051-1		93,689	
	B-C-07-051-1		63,982	
	B-F-07-051-1		284,459	
Total Community Development Block Grants/State's Program			764,912	
HOME Investment Partnerships Program	B-C-07-051-2	14.239	73,829	
Total U.S. Department of Housing and Urban Development			73,829 838,741	
Total 0.5. Department of Housing and Orban Development			030,741	
U.S. DEPARTMENT OF JUSTICE (Passed through Ohio Office of the Attorney General)				
Crime Victim Assistance	2008VAGENE120	16.575	64,784	
	2008VAGENE120 2009VAGENE120	10.575	17,390	
Total Crime Victim Assistance	2009VAGENE120		82,174	
(Passed through Ohio Department of Public Safety) Edward Byrne Memorial Justice Assistance Grant Program	2007-JG-LLE-5185	16.738	9,164	
Total U.S. Department of Justice	2007-30-EEE-3103	10.750	91,338	
			51,000	
U.S. DEPARTMENT OF LABOR				
(Passed through Area 7 Workforce Investment Board)				
Workforce Investment Act (WIA) Cluster	51/00	17.050		
WIA - Adult Program	FY08	17.258	238,292	
WIA - Adult Program (Administrative)	FY08		2,758	
WIA - Adult Program	FY09		161,244	
WIA - Adult Program (Administrative)	FY09		2,677	
Total WIA - Adult Program			404,971	
WIA - Youth Activities	FY08	17.259	81,631	
WIA - Youth Activities (Administrative)	FY08		1,227	
WIA - Youth Activities	FY09		110,703	
WIA - Youth Activities (Administrative)	FY09		1,439	
Total WIA - Youth Activities			195,000	
WIA - Dislocated Workers	FY08	17.260	171,697	
WIA - Dislocated Workers WIA - Dislocated Workers (Administrative)	FY08	17.200	1,831	
WIA - Dislocated Workers (Administrative) WIA - Dislocated Workers	FY08		188,907	
	FY09		2,683	
W/IA - Dislocated W/orkers (Administrative)			2.003	
WIA - Dislocated Workers (Administrative) Total WIA - Dislocated Workers	1103		365,118	

SCHEDULE OF FEDERAL AWARDS EXPENDITURES FOR YEAR ENDED DECEMBER 31, 2008

Pass Through CFDa Pass Through CFDa Non-Cash Pass Through CFDa Non-Cash Plassements Disbursements Disbursemen	Federal Grantor /				
U.S. DEPARTMENT OF TRANSPORTATION (Prizer Receipt) Federal Transit, Formula Grants OH-90-X554 OH-90-X564 20.507 102.367 102.367 Total Foderal Transit, Formula Grants OH-90-X564 OH-90-X606 20.601 29.363 543.061 Abcoht Inpaided Driving Countermeasures Incentive Grants Total U.S. Department of Transportation HVEO-2008-55-00-00-00242-00 20.601 29.363 543.061 U.S. DEPARTMENT OF EDUCATION (Passed through Ohio Department of Education) Special Education Cirants to States 07.1142-6B-SF-2008 07.1142-6B-SF-2008 84.027 2.7.738 25.455 2.2.83 Total Special Education_Cirants to States 07.1142-6B-SF-2008 07.1142-6B-SF-2008 84.173 3.000 1.215 3.000 Total Special Education_Preschool Grants 07.1142-6B-SF-2008 07.1142-6F-S1-2008 84.173 3.000 1.215 3.000 Total Special Education_Preschool Grants 07.1142-6F-S1-2008 07.1142-76-S1-2008 84.173 3.000 1.215 3.000 Total Special Education - Grants for Innovative Programs 07.1142-76-S1-2008 07.1142-76-S1-2008 84.181 3.000 3.000 Total Special Education - Grants for Infants and Families 55.1-002-1-HG-020 55.1-002-1-HG-010 84.181 34.900 Total Special Education - Grants for Infants and Families 2007 9.51-022 35.56 2.0235 5.0.042 79.277	-				
(Direct Receipt) Federal Transit_Formula Grants OH-90-X554 OH-90-X606 20.507 (41) 331 102.367 (41) 513,099 Total Federal Transit_Formula Grants OH-90-X606 20.507 102.367 (41) 331 Total Federal Transit_Formula Grants HVEO-2008-55-00-00-00242-00 20.601 29.363 (53,0061 Value Control Impaired Driving Countermeasures Incentive Grants HVEO-2008-55-00-00-00242-00 20.601 29.363 (53,0061 US. DEPARTMENT OF EDUCATION (Passed through Otio Department of Education) Special Education Cluster 543,001 22.33 (27,738 Total Special Education Cluster 071142-68-SF-2008 (27,738 84,027 (26,455 (27,738 26,455 (27,738 Special Education Cluster 071142-65-12008 (13,2828 (14,246-51-2009) 84,173 (13,215 (07) (142-62-51-2009) 12,15 (0,00) (13,2828 (10,00) Total Special Education Cluster 071142-62-51-2008 (14,247 84,173 (142-72-51-2009) 13,828 (14,277 State Grants for Infants and Families Total Special Education - Grants for Infants and Families Total Special Education - Grants for Infants and Families Total Special Education - Grants for Infants and Families Total Special Education 55-1-002-1+HG-0209 (13,224 84,181 (13,2241 US DEPARTMENT OF HEALTH AND HUMAN SERVICES (Passed through Ohio Department of Jobas and Families Total US. Department of Jobas and Families Total Child Welfare Ser		Entity Number	Number	Disbursements	Disbursements
Federal Transit_Formula Grants OH-90-X564 OH-90-X606 20.507 (102.367 (113.369) 102.367 (113.369) Total Federal Transit_Formula Grants OH-90-X606 20.507 102.367 (113.599) Acohol Impactment of Public Safety) Acohol Impact Dhving Countermessures Incentive Grants Total U.S. Department of Transportation 20.801 20.801 US. DEPARTMENT OF EDUCATION (Passed through Ohio Department of Education) Special Education Cutater 071142-68-SF-2008 04.027 25.455 Special Education Cutater 071142-68-SF-2008 04.027 25.455 22.283 Total Special Education Cutater 071142-68-SF-2008 04.027 25.455 22.283 Special Education Cutater 071142-68-SF-2008 04.027 25.455 20.00 13.828 Total Special Education Cutater 071142-63-SF-2008 04.173 1.215 3.000 13.828 3.000 13.828 3.000 13.828 3.000 14.828 3.000 14.828 3.000 14.828 3.000 14.828 3.000 14.828 3.000 14.845 3.000 14.845 3.000 14.845 3.000 14.845 3.000					
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Accord Totic Department of Public Safety) Accord Impaired Driving Countermeasures Incentive Grants HVEO-2008-55-00-00-2024:00 20.601 29.363 Total U.S. Department of Transportation 543,061 543,061 543,061 U.S. DEPARTMENT OF EDUCATION (Passed trivuid) Ohio Department of Education) Special Education, Grants to States 071142-6B-SF-2008 84.027 25.455 Special Education, Grants to States 071142-6B-SF-2008 84.173 1,215 27.7738 Special Education, Preschool Grants 071142-PG-S1-2008 84.173 1,215 3.000 Total Special Education Cluster 071142-PG-S1-2008 84.173 1,215 3.000 Total Special Education Cluster 071142-CS-S1-2008 84.173 1,215 State Grants for Innovative Programs 071142-CS-S1-2009 4 45,781 Total Special Education Cluster 071142-CS-S1-2009 4 45,781 Special Education - Grants for Innovative Programs 071142-CS-S1-2009 4 34,900 Total Special Education - Grants for Infants and Families 55-1-002-1-HG-0209 51-402 1453 Total Special Education - Grants for Infants and Families 52-002-1-HG-0108 51.463 65.330	Total Federal Transit Formula Grants	01-30-2000			
Alcohol Impaired Driving Countermeasures Incentive Grants Total U.S. Department of Transportation (Passed through Ohio Department of Education) Special Education_Grants to States 071142-6B-SF-2008 84.027 22,383 Total Special Education_Grants to States 071142-6B-SF-2008 84.027 22,383 Total Special Education_Grants to States 071142-6B-SF-2008 84.173 1,215 071142-FG-S1-2008 13,828 Total Special Education_Preschool Grants Total Special Education Cluster State Grants for Innovative Programs 071142-CS-S1-2008 071142-CS-S1-2008 071142-CS-S1-2008 071142-CS-S1-2008 071142-CS-S1-2008 071142-CS-S1-2008 071142-CS-S1-2009 071 13,828 071142-CS-S1-2009 071 142-CS-S1-2009 071 071 142-CS-S1-2008 071 142-CS-S1-2008 071 071 142-CS-S1-2008 071 071 142-CS-S1-2008 071 142-CS-S1-2008 071 071 071 071 071 071 071 071				,	
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Total Special Education_Grants to States27,738Special Education_Preschool Grants071142-PG-S1-2008 071142-PG-S1-200984.173 1.215 3.000 071142-PG-S1-200913.828 13.828 13.828 16.043Total Special Education_Preschool Grants Total Special Education Cluster071142-PG-S1-2008 18.043 45.78184.298 4 4 4State Grants for Innovative Programs071142-C2-S1-2008 071142-C2-S1-200984.298 4 4 4Total State Grants for Innovative Programs071142-C2-S1-2009 9744 4 4(Passed through Ohio Department of Health) Special Education - Grants for Infants and Families Total Special Education - Grants for Infants and Families Total Special Education - Grants for Infants and Families Total U.S. Department of Education84.181 34.900 51-1-002-1-HG-0209 55-1-002-1-HG-0209 55-1-002-1-HG-0108Total U.S. Department of Education55-1-002-1-HG-0209 55-1-002-1-HG-010884.181 34.900 51.463 132.241U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Passed through Ohio Department of Jobs and Family Services) Promoting Safe and Stable Families Total Promoting Safe and Stable Families Child Welfare Services_State Grants2007 2007 203.64593.645 20.936 20.042 2007 2008Child Abuse and Neglect State Grants Child Abuse and Neglect State Grants2007 2007 200893.669 2.00061 2.000Child Abuse and Neglect State Grants2007 2.00093.674 3.277 3.6.40131.277 3.6.401			01.021		
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071142-PG-\$1-20083.000Total Special Education_Preschool Grants071142-PG-\$1-200913.828Total Special Education Cluster071142-PG-\$1-200913.828State Grants for Innovative Programs071142-C2-\$1-200884.29893Total State Grants for Innovative Programs071142-C2-\$1-20094(Passed through Ohio Department of Health)Special Education - Grants for Infants and Families55-1-002-1-HG-020984.181State Special Education - Grants for Infants and Families55-1-002-1-HG-010884.18134.900Total Special Education - Grants for Infants and Families55-1-002-1-HG-010884.18134.900Total U.S. Department of Health)36.363132.241132.241US. DEPARTMENT OF HEALTH AND HUMAN SERVICES(Passed through Ohio Department of Jobs and Family Services)93.55620.235Promoting Safe and Stable Families200793.65620.235Total Promoting Safe and Stable Families200793.66514.382Total Child Welfare Services_State Grants200793.66961Child Abuse and Neglect State Grants200793.66961Child Abuse and Neglect State Grants200793.66731.244Child Abuse and Neglect State Grants200793.67431.24420082.0001.9392.000Total Child Abuse and Neglect State Grants200733.67736.401Chalce Foster Care Independence Program200736.67431.244200836.40136.401 <td></td> <td></td> <td></td> <td></td> <td></td>					
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Total Special Education Cluster45,781State Grants for Innovative Programs071142-C2-S1-2008 071142-C2-S1-200984.298 4 93Total State Grants for Innovative Programs071142-C2-S1-2009 974 97(Passed through Ohio Department of Health) Special Education - Grants for Infants and Families55-1-002-1-HG-0209 55-1-002-1-HG-010884.181 34,900 51.1463 86.363Total Special Education - Grants for Infants and Families55-1-002-1-HG-010884.181 86.363 132,241Total U.S. Department of Jobs and Families2007 93.55693.556 20,235Total Promoting Safe and Stable Families2007 79,27793.645Total Promoting Safe and Stable Families2007 79,27793.645Child Welfare Services_State Grants2007 200893.669 20,00061 1,939 2,000Child Abuse and Neglect State Grants2007 200893.669 2,00061 2,000Total Child Abuse and Neglect State Grants2007 2,00093.669 2,00061 2,000Total Child Abuse and Neglect State Grants2007 2,00093.669 2,00061 2,000Total Child Abuse and Neglect State Grants2007 2,00093.674 3,124 3,2773,124 3,277Total Child Abuse and Neglect State Grants2007 2,00093.674 3,2,2773,277 3,6401		071142-PG-S1-2009		13,828	
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Total Chafee Foster Care Independence Program 36,401					
(Continued)	Total Chafee Foster Care Independence Program				
					(Continued)

SCHEDULE OF FEDERAL AWARDS EXPENDITURES FOR YEAR ENDED DECEMBER 31, 2008

Federal Grantor / Pass Through Grantor Program Title	Pass Through Entity Number	CFDA Number	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
(Passed through Ohio Department of Mental Retardation				
and Developmental Disabilities)				
Social Services Block Grant	2007	93.667	87,057	
	2008		21,955	
Total Social Services Block Grant			109,012	
Children's Health Insurance Program	2007	93.767	1,303	
	2008		3,447	
Total Children's Health Insurance Program			4,750	
Medical Assistance Program (TCM)	2007	93.778	167,335	
	2008		198,247	
Medical Assistance Program (DayHab)	2007		121,643	
Medical Assistance Program (I/O / LVL1)	2008		561,547	
	2007		221,650	
Total Medical Assistance Program			1,270,422	
Total U.S. Department of Health and Human Services			1,572,564	
U.S. DEPARTMENT OF HOMELAND SECURITY				
(Passed through Ohio Department of Public Safety)				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FEMA-1805-DR-OH	97.036	60,750	
(Passed through Ohio Emergency Management Agency)				
Emergency Management Performance Grants	2007-EM-E7-0085	97.042	16,186	
	2007-EM-E7-0024		11,900	
	2008-EM-E8-0002		18,873	
Total Emergency Management Performance Grants			46,959	
State Homeland Security Program (SHSP)	2006-GE-T6-0051	97.073	29,664	
Total U.S. Department of Homeland Security			137,373	
Total Federal Assistance			\$4,496,962	\$26,478

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

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NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES FOR THE YEAR ENDED DECEMBER 31, 2008

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 - CHILD NUTRITION CLUSTER

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

NOTE C – FOOD DONATION PROGRAM

Program regulations do not require the County to maintain separate inventory records for purchased food and food received from the U.S. Department of Agriculture. This non-monetary assistance (expenditures) is reported in the Schedule at the fair value of the commodities received.

NOTE D - MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

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<u>Mary Taylor, CPA</u> Auditor of State

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

Miami County Commissioners Miami County Auditor Miami County Treasurer Miami County Safety Building 201 W. 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, Ohio (the County) as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 24, 2009. Other auditors audited the financial statements of the Riverside Training Industries (discretely presented component unit), as described in our opinion on the County's financial statements. This report does not include the results of the other auditors testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider findings 2008-001 through 2008-003 described in the accompanying schedule of findings to be significant deficiencies in internal control over financial reporting.

One First National Plaza / 130 W. Second St. / Suite 2040 / Dayton, OH 45402 Telephone: (937) 285-6677 (800) 443-9274 Fax: (937) 285-6688 www.auditor.state.oh.us Miami County Independent Accountants' Report On Internal Control Over Financial Reporting and On Compliance and Other Matters Required By *Government Auditing Standards* Page 2

Internal Control Over Financial Reporting (Continued)

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. Of the significant deficiencies described above, we believe findings number 2008-001 through 2008-003 are also material weaknesses.

We also noted certain matters that we reported to the County's management in a separate letter dated July 24, 2009.

Compliance and Other Matters

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

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated July 24, 2009.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of the audit committee, management, County Commissioners and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.

Mary Jaylo

Mary Taylor, CPA Auditor of State

July 24, 2009



<u>Mary Taylor, CPA</u> Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON 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 W. 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, Ohio (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 apply to each of its major federal programs for the year ended December 31, 2008. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. 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 reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe 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, Miami County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2008. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that OMB Circular A-133 requires us to report, which is described in the accompanying schedule of findings as item 2008-004.

In a separate letter to the County's management dated July 24, 2009, we reported a matter related to federal noncompliance not requiring inclusion in this report.

One First National Plaza / 130 W. Second St. / Suite 2040 / Dayton, OH 45402 Telephone: (937) 285-6677 (800) 443-9274 Fax: (937) 285-6688 www.auditor.state.oh.us Financial Condition Miami County Independent Accountants' Report On Compliance With Requirements Applicable To Each Major Federal Program And On Internal Control Over Compliance In Accordance With OMB Circular A-133 Page 2

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the 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 directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

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

However, we noted a matter involving the internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated July 24, 2009.

Schedule of Federal Awards Expenditures

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Miami County, Ohio as of and for the year ended December 31, 2008, and have issued our report thereon dated July 24, 2009. We did not audit the financial statements of Riverside Training Industries, Inc., (discretely presented component unit) which represents 100 percent of assets, net assets and revenues of the component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Riverside Training Industries, Inc. on the report of the other auditors. Our audit was performed to form an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of federal awards expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information 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.

The County's response to the finding we identified is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it. Financial Condition Miami County Independent Accountants' Report On Compliance With Requirements Applicable To Each Major Federal Program And On Internal Control Over Compliance In Accordance With OMB Circular A-133

Page 3

We intend this report solely for the information and use of the audit committee, management, County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

Mary Jaylo

Mary Taylor, CPA Auditor of State

July 24, 2009

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SCHEDULE OF FINDINGS OMB CIRCULAR A -133 § .505 DECEMBER 31, 2008

1. SUMMARY OF AUDITOR'S RESULTS

(-1)(4)(:)	Time of Financial Otatement Oninian	Lingualified
(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	CFDA #14.228 – Community Development Block Grant/State's Program
		CFDA #93.778 – Medical Assistance Program
		Workforce Investment Act Cluster CFDA #17.258 – Adult CFDA #17.259 – Youth CFDA #17.260 – Dislocated Worker
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

FINDING NUMBER 2008-001

Material Weakness

Overstated Accounts Receivable for Transfer Station

The Miami County Sanitary Engineer Department bills various local governments, waste disposal companies and local businesses for trash and waste disposal at the Transfer Station each month. At December 31, 2008 the County recorded \$468,018 in accounts receivable for the Transfer Station, however, \$402,530 had already been received on those accounts by 12/31/08. This resulted in an overstatement of accounts receivable and charges for services revenue in the amount of \$402,530 which represents 9.61% of ending net assets, 6.29% of assets and 6.85% of revenue. This adjustment has been reflected in the accompanying financial statements.

The County should implement procedures to verify that all revenues and corresponding assets are properly recorded on the financial statements.

Officials Response:

See page 17 for Corrective Action Plan.

FINDING NUMBER 2008-002

Material Weakness

Reporting On-Behalf Payments from OWDA and OPWC as Capital Assets

The County's capital asset policy is to capitalize all assets with a cost greater than \$10,000. In 2008, the County began a sewer system project in the Village of Casstown and capitalized \$434,762 of direct expenditures made by the County and did not capitalize \$1,438,011 in on-behalf expenditures made by the Ohio Water Development Authority (OWDA) and the Ohio Public Works Commission (OPWC). These on-behalf revenues and expenditures and the corresponding debt were recorded on the financial statements. This unrecorded asset amounted to 14.7% of assets, 46% of expenditures and 165% of ending equity in the sewer fund (major fund). This adjustment has been reflected in the accompanying financial statements.

The County should implement procedures so that payments made on their behalf for related capital projects are capitalized and recorded as a capital asset.

Officials Response:

See page 17 for Corrective Action Plan.

Financial Condition Miami County Schedule of Findings Page 3

FINDING NUMBER 2008-003

Material Weakness

Overstatement of OPWC Loan Payable

In 2008 Miami County received on-behalf payments from the Ohio Public Works Commission (OPWC) in the amount of \$625,000 for the Village of Casstown sewer project. \$400,000 of the OPWC monies were grant funds while the remaining \$225,000 was an interest free loan. The County recorded the entire \$625,000 as an OPWC Loan Payable on the basic financial statements in the sewer fund (major fund). This resulted in the loan payable being overstated by \$400,000 and non-operating revenues being understated by \$400,000. This overstatement of loans payable amounted to 4.5% of liabilities, 21% of revenues and 46% of ending equity in the sewer fund (major fund). This adjustment has been reflected in the accompanying financial statements.

The County should implement procedures so that OPWC on-behalf loan proceeds and grant revenues are properly recorded and reflected on the financial statements.

Officials Response:

See page 17 for Corrective Action Plan.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

1. Title of Finding

Finding Number	2008-004
CFDA Title and Number	Workforce Investment Act Cluster CFDA #17.258 – Adult CFDA #17.259 – Youth CFDA #17.260 – Dislocated Worker
Federal Award Number / Year	2008/2009
Federal Agency	United States Department of Labor
Pass-Through Agency	Area 7 Workforce Investment Board

Non-Compliance

Ohio Admin. Code Section 5101:9-7-04(C)(1) states that in accordance with the Cash Management Improvement Act and 29 C.F.R. 97.20, cash drawn in advance must be limited to the minimum amount needed for actual, immediate requirements. The WIA area shall have cash management procedures in place to ensure the time elapsing between the receipt of funds and the disbursement of funds does not exceed a ten day average on a monthly basis for all federal and state operating allocations.

In 2008, there were four instances noted in which WIA funds were received and were not fully expended within the 10 day rule as follows:

		WIA Funds	
Date WIA Monies Received	WIA Funds Received	Expended in 10 days	WIA Funds Not Spent in 10 days
01/09/08	\$172,087	\$135,997	\$36,090
06/23/08	191,332	127,094	64,238
11/03/08	83,045	62,815	20,230
12/15/08	120,759	48,625	72,134

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)

The Miami County Jobs and Family Services Department should implement procedures to expend WIA program funds from WIA Area 7 within the 10 day rule prescribed by the Ohio Administrative Code and the Ohio Department of Job and Family Services.

Officials Response:

See page 17 for Corrective Action Plan.

CORRECTIVE ACTION PLAN OMB CIRCULAR A -133 § .315 (c) DECEMBER 31, 2008

Finding Number 2008-001	Planned Corrective Action Miami County Sanitary Engineering implemented changes to the Transfer Station receivables reporting for year end 2008. Calendar year 2008 was the first time that commercial haulers were allowed to pay ahead on	Responsible Contact Person Penny Wilson, Fiscal Specialist
	their accounts, i.e. "Pre-paying". This was instead of having commercial haulers use credit cards if their auditing/accounting department would not allow the credit card payment. Effective for 2009, the department will not include this revenue as part of our receivables as the expenditure has not occurred. However, a notation will be made to show how much money was attributed to the prepaying on accounts, but will not be calculated into our totals.	
2008-002	The Sanitary Engineering Department did not supply the County Auditor with written documentation that OWDA/OPWC had made expenditures on our behalf for the Casstown Sewer Project. Once notified, expenditures were recorded on the financial statements but not to the capital assets. In the future, the Sanitary Engineer will provide written documentation to the Auditor as to on-behalf expenditures. When on-behalf expenditures are recorded for capital projects, they will also be recorded as an on-behalf capital asset.	Sharon E. Feltner, Accounting Supervisor County Auditor's Office
2008-003	Initially the Sanitary Engineering Department notified the County Auditor that they had been awarded \$625,000 of interest free loans from OPWC. When written documentation was received, it was determined that only \$225,000 was an interest free loan and the remaining \$400,000 was a grant. In the future, written documentation must be received before Auditor will report on the financial statements.	Sharon E. Feltner, Accounting Supervisor County Auditor's Office
2008-004	We will make every attempt to work with Area 7 with money that we have requested to be spent within the allowed 10 days. We will not request money that we do not have expenditures. The money that was received by our agency was not at our request and we will make every effort so this does not occur again.	Jill Lyman, Business Administrator, Miami County Department of Job and Family Services

MIAMI COUNTY, OHIO

County Seat Troy, Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2008



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FOR THE YEAR ENDED DECEMBER 31, 2008

> Matthew W. Gearhardt County Auditor

Prepared by the Miami County Auditor's Office



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INTRODUCTORY SECTION



Matthew W. Gearhardt

Miami County Auditor

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



July 24, 2009

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, 2008 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 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.

Letter of Transmittal For the Year Ended December 31, 2008

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

Miami County participates in two jointly governed organizations, the Tri-County Board of Alcohol, Drug and Mental Health Services (Tri-County Board) and the West Central Ohio Network (West Con). Miami County is the fiscal agent for the Tri-County Board and therefore, the financial activity of the Board is included within the County's financial statements. These organizations are discussed further in Note 20.

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

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

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

Letter of Transmittal For the Year Ended December 31, 2008

Miami County is located in the west central part of the state, approximately 70 miles north of Cincinnati and 70 miles west of Columbus. Its 428.48 square mile area serves a residential population estimated at 98,868 (2000 U.S. Bureau of Census) and is classified as the 27th largest populated county in the state. The County includes 12 townships, 9 villages and 3 cities, with the City of Troy serving as the county seat. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four year terms. The Board of County Commissioners serves as the taxing authority, the contracting body and the chief administrator of public services for the County. The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

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

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

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

Letter of Transmittal For the Year Ended December 31, 2008

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 2008 unemployment rate for Miami County increased to 6.4% (2008) from 5.4% (2007). Compared with a 6.6% rate for the State of Ohio and the 5.8% for the nation. Historically, Miami County has experienced a lower unemployment rate than that of the state or the nation.

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

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

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

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

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

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

In the spring of 2008, Precision Aero Corp. broke ground for a new plant to be built at the corner of Experiment Farm Road and Mary Bell Drive. Precision Aero currently employees 25 people, but hopes to expand the workforce after relocating to Troy. Precision Aero hopes to have the new plant up and running in September or October of 2008. Precision Aero currently makes parts for airplanes and aircraft braking systems, along with a limited number of products for medical usage including bone screws. The company is talking of expanding its production for the medical market, and is interested in producing parts for the oil industry.

Plastic Recycling Technology, Inc. (PRT) a growing national and international plastics recycler, under Kriegel Holdings Inc., purchased the vacant and former Copperweld Building in Piqua in November 2008 and then announced the future opening of a plastic recycling facility at the site. Plans are for the plant to be opened in the second quarter of 2008, initially employing 50 employees with intentions of adding an additional 25 employees over the next three years. The site's 500,000 square feet of warehouse space, location next to Interstate 75 and rail lines were cited as factors in the purchase of the property.

Menard Inc. purchased a site in Tipp City in July 2007 for the planned opening of a Menard's Home Improvement Store which will compete with Lowe's (located in Troy) and The Home Depot (located in Piqua). Construction began in the fall of 2007 on the facility which is comprised of an approximately 214,000 square foot store and a 26,430 square foot warehouse. The estimated \$8,293,000 facility opened in June 2008 with approximately 100 employees.

Hobart Brothers Corporation (a subsidiary of Illinois Tool Works) announced in September 2008 its plan to build a 2.9 million dollar facility west of Interstate 75 to expand its filler metals manufacturing operations and add up to 40 jobs. The facility will be approximately 64,375 square feet and sit on 7.9 acres. ITW also operates the Hobart Food Group, a manufacturer of commercial kitchen equipment. Combined, the two subsidiaries already employ more than 1,300 area residents.

Major Initiatives

Present:

Miami County Sanitary Engineer

North County Road 25-A Sanitary Sewer Project - This current sanitary sewer project extends a line north from the County fairgrounds to an at capacity line that now serves the Upper Valley Medical Center, county facilities and residences along County Road 25-A. The newly added capacity will allow tie-ins of other properties along both sides of 25-A north of the fairgrounds. Some properties in the area are under OEPA orders to connect to a central sewer system. Cost recovery will come from rates, assessments and connection fees.

Casstown Sewers - The Village of Casstown is currently unsewered, but in 2008 the County Commissioners, through the County Sanitary Engineering Department, will be designing a central sewer system to service the Village of Casstown and the immediately surrounding area of Lost Creek Township. The system will drain to a central pump station that will pump the waste via a force main to the City of Troy's facility. The scope of the work will consist of approximately 13,000 linear feet of 8" gravity sewers, 13,000 linear feet of 6" force main, and two pump stations.

Miami County Communications Center

During 2008, the Miami County Communications Center (MCCC) entered the final stages of replacing/upgrading our 9-1-1 (call processing) Customer Premise Equipment (CPE) system. The new CPE system allows the MCCC to provide enhanced wireless 9-1-1 services in Miami County while providing the most up-to-date compatible, robust and reliable "mission critical" 9-1-1 call processing system. All costs incurred in the upgrading of the 9-1-1 system at the MCCC are recoverable through the Ohio Wireless 9-1-1 Government Assistance Fund.

The Miami County Location Based Response System (LBRS) Project (scheduled for initiation and completion in 2008) will also greatly enhance the MCCC's 9-1-1 call processing system. The project will establish a partnership between the State and County governments for the creation of spatially accurate street centerlines with address ranges and field verified site specific address locations. Also improved will be the State of Ohio's road inventory to accurately map landline and wireless calls to 9-1-1. Data developed through the LBRS project will support the needs of emergency responders at both the local and State level and provide digital mapping information required for 9-1-1 Phase II compliance.

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 49,383 parcels of land in Miami County. In addition, the maps display the size and location of each parcel relative to other properties, streams, roads and other major physical and cultural features. The MCGIS is used in conjunction with the Auditor's existing computer assisted mass appraisal system (CAMA) to improve the quality and accuracy of the property tax assessments, which are related to the market value appraisals and the Current Agricultural Use Valuation program. The MCGIS was a major tool for Miami County's 2007 reappraisal, giving appraisers a better view of properties with overlaid cadastral maps showing property boundaries on the orthophotos.

Currently, the County Engineer's Tax Map Office and the Auditor's Office use the digital orthophotography, cadastral mapping, and LIDAR contours in the MCGIS on a daily basis. During 2007, the Auditor's Office received the updated soil survey of Miami County from the United States Department of Agriculture (USDA). This delivery represents the first time the soil survey was in a digital format. The new digital soil layer was added to the MCGIS. In 2008 a layer containing the FEMA flood plain maps was also added. FEMA is currently working to update this layer based upon Miami County's latest LIDAR contours.

In 2008 the County Auditor partnered with the Ohio Geographically Referenced Information Program (OGRIP) to update the County-wide Digital Orthophotography. New digital orthophotography was taken in the spring of 2008 with delivery of the new photos in the fall of 2008.

Near the end of 2007, talks began between the County Engineer, Commissioners, Auditor, and Miami County Communications Center to partner in a Location Based Response System (LBRS) and GIS/GPS Road Centerline and Addressing project. Through State and County funding this project would result in the creation of spatially accurate street centerlines with address ranges and field verified, site-specific address locations. This project has been completed with delivery of the data in the winter of 2008. The Miami County Auditor is in the middle of a project to update the Current Agricultural Use Valuation (CAUV) breakdowns on all qualified parcels in Miami County. This will further computerize the program to allow for more accurate assessments of parcels on CAUV. Completion is expected early 2010.

Future:

Miami County Sanitary Engineer

Fletcher Sewers - Currently the Village of Fletcher, located in northeastern Miami County, has no central sewer service. Future plans are for the village's 350 residents (200 properties) to be served by a new central sewer collection which will drain to a central pump station that will then pump was via a force main to the City of Piqua's collection system. The scope of the work will consist of approximately 14,000 linear feet of 8" gravity sewers, 24,000 linear feet of 6" force main, and two pump stations.

Hilltop Sewers – The Hilltop Development in Southern Monroe Township is currently served with sanitary sewers through a drain tile that conveys storm water and sanitary sewage through the same pipe. This "combined" sewer must be replaced with modern gravity sewers and the tile system must be rerouted from the Tri-Cities Collection system to a drainage course. In addition public waterlines will be run to allow people to abandon their on-site well in favor of tapping onto a public water system. It's anticipated that the scope of work will consist of approximately 1400 LF of 8" gravity sewers, 7 manholes, 23 sewer laterals; 1700 LF of 12" storm sewer; roadway and landscape restoration, and 1400 linear feet of 8" waterlines.

<u>Bridge</u>

Future major bridge improvement projects include the following:

		Estimated	Estimated
Project Name	Project Type	Cost	Completion Date
Peters Road Bridge No. 6.58	Bridge Replacement	\$836,000	September 2009
Fairview-Snodgrass Rd. Bridge No. 0.92	Bridge Rehabilitation	834,000	December 2010
Rugged Hill Rd. Bridge No. 0.05	Bridge Replacement	1,003,000	September 2011
Adams Street Bridge, Troy	Bridge Replacement	11,940,000	November 2012

Financial Information

Internal Control, Budgetary Control and the Accounting System:

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

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

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

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

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

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

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

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

The various object levels are:

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

Lower levels within each object are accounted for and reported internally. Such lower levels are referred to as line items of expenditure. Estimated amounts must be encumbered prior to final approval of purchase orders or other contracts to vendors. Unencumbered appropriations return (lapse) to the unappropriated balances in the individual funds at the end of each fiscal year which coincides with the calendar year. Appropriations, both original and supplemental, must be authorized by the Board of County Commissioners.

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. Agency Securities. Certain agency fund money is deposited and maintained in segregated bank accounts. Investment income is allocated to the General Fund and other qualifying funds, as prescribed by Ohio law. Investment income for all funds of the primary government was \$2,583,604 for fiscal year 2008.

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

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 \$146,242,393.

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.

Other Information

Independent Audit:

Included in this report is an unqualified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the basic financial statements for the year ended December 31, 2008, by Auditor of State, Mary Taylor. 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, 2007. 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 seventeen consecutive years (fiscal years ended 1991 - 2007). I believe this current report continues to conform to the Certificate of Achievement program requirements, and I am submitting it to GFOA.

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

Acknowledgments:

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

I would also like to extend recognition to the staff of the Accounting Department, Jody Collins, Linda Dalton, Jayne Osborne, Alicia Owens, Vicki Purk, Missy Rougier, Angie Seagraves and Beth Wheelock for their continued daily efforts throughout the year. In addition, I wish to thank the remaining staff of the County Auditor's Office for their contributions to the on-going operation of the office.

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

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

Respectfully,

Matchew W. Geonhardt

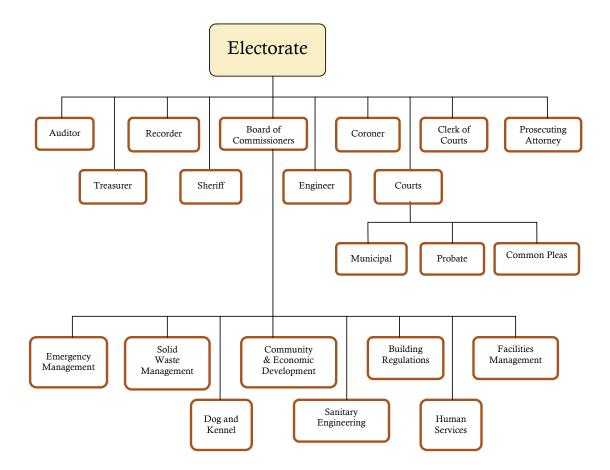
Matthew W. Gearhardt Miami County Auditor

List of Elected Officials For the Year Ended December 31, 2008

BOARD OF COUNTY COMMISSIONERSRon WidenerPresident01/03/01 - 01/02/09John O'BrienCommissioner01/01/07 - 12/31/10John F. EvansCommissioner12/01/03 - 01/01/09OTHER ELECTED OFFICIALSChris A. Peeples *Auditor03/01/91 - 03/13/11Lydia CallisonTreasurer01/01/91 - 09/06/09Douglas L. ChristianEngineer02/05/79 - 01/04/09Jan A. MottingerClerk of Courts01/01/77 - 01/04/09John AlexanderRecorder01/22/07 - 01/04/09Gary A. NasalProsecutor01/30/95 - 01/04/09Judith A. Nickras, M.D.Coroner01/01/93 - 01/04/09Commosible Effrey M. WelbaumHonorable Jeffrey M. WelbaumAdministrative Judge01/01/95 - 12/31/13Honorable Lynnita K. WagnerJudge02/09/97 - 02/08/09COUNTY MUNICIPAL COURTHonorable Elizabeth S. GutmannAdministrative Judge01/01/00 - 12/31/11Honorable A. Melvin KemmerJudge03/28/94 - 12/31/09	NAME	OFFICE	TERM
John O'Brien John F. EvansCommissioner01/01/07 - 12/31/10 CommissionerOTHER ELECTED OFFICIALSChris A. Peeples * Lydia CallisonAuditor03/01/91 - 03/13/11 TreasurerLydia CallisonTreasurer01/01/91 - 09/06/09 Douglas L. ChristianDouglas L. ChristianEngineer02/05/79 - 01/04/09 John AlexanderJohn AlexanderClerk of Courts01/01/77 - 01/04/09 Gary A. NasalProsecutor01/30/95 - 01/04/09 Judith A. Nickras, M.D.SheriffCOMMON PLEAS COURT Honorable Jeffrey M. Welbaum Honorable Lynnita K. WagnerAdministrative Judge01/01/95 - 12/31/13 JudgeCOUNTY MUNICIPAL COURT Honorable Elizabeth S. GutmannJudge01/01/00 - 12/31/11	BOARD OF COUNTY COMMISSION	ERS	
John F. EvansCommissioner12/01/03 - 01/01/09OTHER ELECTED OFFICIALSChris A. Peeples *Auditor03/01/91 - 03/13/11Lydia CallisonTreasurer01/01/91 - 09/06/09Douglas L. ChristianEngineer02/05/79 - 01/04/09Jan A. MottingerClerk of Courts01/01/77 - 01/04/09John AlexanderRecorder01/22/07 - 01/04/09Charles A. Cox, Jr.Sheriff01/01/89 - 01/04/09Gary A. NasalProsecutor01/30/95 - 01/04/09Judith A. Nickras, M.D.Coroner01/01/93 - 01/04/09COMMON PLEAS COURTHonorable Jeffrey M. WelbaumAdministrative Judge01/01/95 - 12/31/13Honorable Lynnita K. WagnerJudge02/09/97 - 02/08/09Probate Division:Judge02/09/97 - 02/08/09Honorable Lynnita K. SoutmannAdministrative Judge01/01/00 - 12/31/11	Ron Widener	President	01/03/01 - 01/02/09
OTHER ELECTED OFFICIALSChris A. Peeples *Auditor03/01/91 - 03/13/11Lydia CallisonTreasurer01/01/91 - 09/06/09Douglas L. ChristianEngineer02/05/79 - 01/04/09Jan A. MottingerClerk of Courts01/01/77 - 01/04/09John AlexanderRecorder01/22/07 - 01/04/09Charles A. Cox, Jr.Sheriff01/01/89 - 01/04/09Gary A. NasalProsecutor01/30/95 - 01/04/09Judith A. Nickras, M.D.Coroner01/04/93 - 01/04/09COMMON PLEAS COURTHonorable Jeffrey M. WelbaumAdministrative Judge01/01/95 - 12/31/13Honorable Robert J. LindemanJudge02/09/97 - 02/08/09Probate Division:Judge02/09/97 - 02/08/09Honorable Lynnita K. WagnerJudge02/09/97 - 02/08/09COUNTY MUNICIPAL COURTAdministrative Judge01/01/00 - 12/31/11	John O'Brien	Commissioner	01/01/07 - 12/31/10
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Link HereightTimeLydia CallisonTreasurerDouglas L. ChristianEngineerJan A. MottingerClerk of CourtsJohn AlexanderRecorderOl/01/77 - 01/04/09John AlexanderRecorderOl/02/07 - 01/04/09Charles A. Cox, Jr.SheriffOf/01/89 - 01/04/09Gary A. NasalProsecutorJudith A. Nickras, M.D.CoronerCOMMON PLEAS COURTHonorable Jeffrey M. WelbaumHonorable Robert J. LindemanJudge02/01/91 - 02/08/09Probate Division:Honorable Lynnita K. WagnerJudge02/09/97 - 02/08/09	OTHER ELECTED OFFICIALS		
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Jan A. Mottinger John AlexanderClerk of Courts Recorder01/01/77 - 01/04/09 01/02/07 - 01/04/09 01/01/89 - 01/04/09 Gary A. Nasal Judith A. Nickras, M.D.Clerk of Courts Recorder01/01/77 - 01/04/09 01/01/89 - 01/04/09 01/01/89 - 01/04/09 OronerCOMMON PLEAS COURT Honorable Jeffrey M. Welbaum Honorable Robert J. Lindeman Probate Division: Honorable Lynnita K. WagnerAdministrative Judge Judge01/01/95 - 12/31/13 02/09/97 - 02/08/09COUNTY MUNICIPAL COURT Honorable Elizabeth S. GutmannAdministrative Judge Administrative Judge01/01/00 - 12/31/11	Lydia Callison	Treasurer	01/01/91 - 09/06/09
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Gary A. Nasal Judith A. Nickras, M.D.Prosecutor Coroner01/30/95 - 01/04/09 01/04/93 - 01/04/09COMMON PLEAS COURT Honorable Jeffrey M. Welbaum Honorable Robert J. Lindeman Probate Division: Honorable Lynnita K. WagnerAdministrative Judge Judge01/01/95 - 12/31/13 02/01/91 - 02/08/09COUNTY MUNICIPAL COURT Honorable Elizabeth S. GutmannAdministrative Judge Administrative Judge01/01/00 - 12/31/11	John Alexander	Recorder	01/22/07 - 01/04/09
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Probate Division: Honorable Lynnita K. Wagner Judge 02/09/97 - 02/08/09 COUNTY MUNICIPAL COURT Honorable Elizabeth S. Gutmann Administrative Judge 01/01/00 - 12/31/11	Honorable Jeffrey M. Welbaum	Administrative Judge	01/01/95 - 12/31/13
Honorable Lynnita K. WagnerJudge02/09/97 - 02/08/09COUNTY MUNICIPAL COURT Honorable Elizabeth S. GutmannAdministrative Judge01/01/00 - 12/31/11	Honorable Robert J. Lindeman	Judge	02/01/91 - 02/08/09
COUNTY MUNICIPAL COURTHonorable Elizabeth S. GutmannAdministrative Judge01/01/00 - 12/31/11	Probate Division:	-	
Honorable Elizabeth S. GutmannAdministrative Judge01/01/00 - 12/31/11	Honorable Lynnita K. Wagner	Judge	02/09/97 - 02/08/09
<i>.</i>	COUNTY MUNICIPAL COURT		
C C	Honorable Elizabeth S. Gutmann	Administrative Judge	01/01/00 - 12/31/11
	Honorable A. Melvin Kemmer	e	03/28/94 - 12/31/09

* Chris Peeples retired in May of 2009. Matthew W. Gearhardt was appointed to fill the unexpired term.

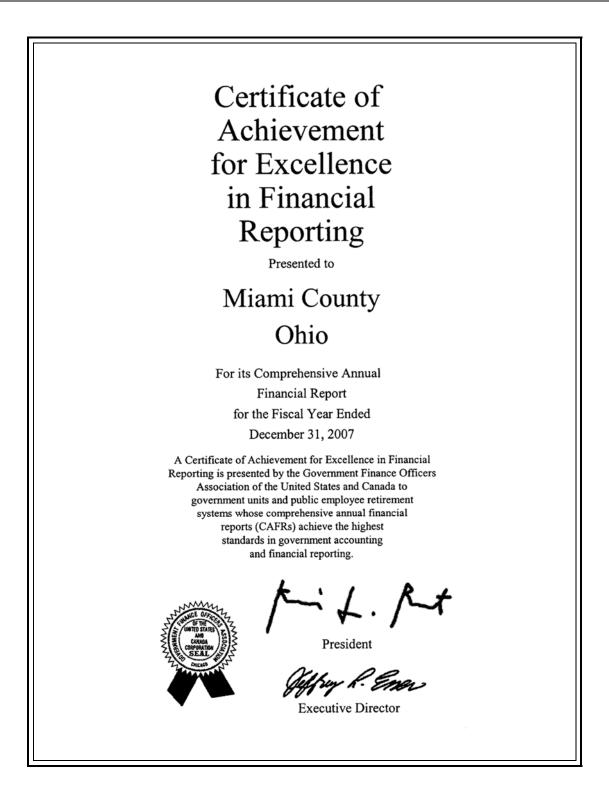
County Organizational Chart For the Year Ended December 31, 2008



County Boards and Committees

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

Government Finance Officers Association of the United States and Canada Certificate of Achievement for Excellence in Financial Reporting





FINANCIAL SECTION





Mary Taylor, CPA Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, Ohio (the County), as of and for the year ended December 31, 2008, 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 assets, net assets and revenues for the discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Riverside Training Industries, Inc. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit and the report of other auditors provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, Ohio, as of December 31, 2008, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, Motor Vehicle and Gasoline Tax Fund, Job and Family Services Fund and the Mental Retardation and Developmental Disabilities Board Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

One First National Plaza / 130 W. Second St. / Suite 2040 / Dayton, OH 45402 Telephone: (937) 285-6677 (800) 443-9274 Fax: (937) 285-6688 www.auditor.state.oh.us Miami County Independent Accountants' Report Page 2

In accordance with *Government Auditing Standards*, we have also issued our report dated July 24, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine 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 provide additional information 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 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.

Mary Jaylo

Mary Taylor, CPA Auditor of State

July 24, 2009

Unaudited

The discussion and analysis of Miami County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2008. 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 2008 are as follows:

- □ In total, net assets decreased \$2.16 million. Net assets of governmental activities decreased \$3.1 million, which represents a 2.3% decrease from 2007. Net assets of business-type activities increased \$973,631, or 13.4% from 2007.
- □ General revenues accounted for \$30.9 million in revenue or 37.9% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$50.6 million or 62.1% of total revenues of \$81.5 million.
- □ The County had \$75.1 million in expenses related to governmental activities; only \$41.1 million of these expenses were offset by program specific charges for services, grants or contributions.
- □ Among major funds, the general fund had \$25.2 million in revenues and other financing sources and \$26.8 million in expenditures and other financing uses. The general fund's fund balance decreased \$1.5 million to a balance of \$15 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. <u>*The Government-Wide Financial Statements*</u> These statements provide both long-term and short-term information about the County's overall financial status.
- 2. <u>*The Fund Financial Statements*</u> 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. Netassets (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:

- <u>Governmental Activities</u> Most of the County's programs and services are reported here including public safety, health, human services, general government and public works.
- <u>Business-Type Activities</u> 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.

Unaudited

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

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

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

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

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

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FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a comparison of 2008 to 2007 for both the Governmental and Business-Type Activities.

	Govern	nmental	Busines	s-Type		
	Activ	vities	Activ	ities	To	otal
	2008	2007	2008	2007	2008	2007
Current and other assets	\$72,493,233	\$75,249,567	\$4,189,064	\$6,494,329	\$76,682,297	\$81,743,896
Capital assets, net	83,162,863	84,117,693	18,433,479	15,187,745	101,596,342	99,305,438
Total assets	155,656,096	159,367,260	22,622,543	21,682,074	178,278,639	181,049,334
Long-term debt outstanding	9,770,712	10,354,051	11,610,139	7,412,546	21,380,851	17,766,597
Other liabilities	15,547,110	15,542,237	2,765,553	6,996,308	18,312,663	22,538,545
Total liabilities	25,317,822	25,896,288	14,375,692	14,408,854	39,693,514	40,305,142
Net assets						
Invested in capital assets, net						
of related debt	78,053,727	78,520,372	5,094,224	4,812,358	83,147,951	83,332,730
Restricted	35,221,400	36,922,276	0	0	35,221,400	36,922,276
Unrestricted	17,063,147	18,028,324	3,152,627	2,460,862	20,215,774	20,489,186
Total net assets	\$130,338,274	\$133,470,972	\$8,246,851	\$7,273,220	\$138,585,125	\$140,744,192

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Unaudited

Changes in Net Assets – The following table shows the changes in net assets for the fiscal years 2008 and 2007:

	Govern Activ		Business Activi	• •	Ta	al
	2008	2007	2008	2007	2008	2007
Revenues						
Program Revenues:						
Charges for Services and Sales	\$16,520,961	\$16,084,779	\$8,889,405	\$7,962,026	\$25,410,366	\$24,046,805
Operating Grants and Contributions	19,217,099	17,640,571	0	0	19,217,099	17,640,571
Capital Grants and Contributions	5,381,366	7,051,583	630,225	619,456	6,011,591	7,671,039
Total Program Revenues	41,119,426	40,776,933	9,519,630	8,581,482	50,639,056	49,358,415
General Revenues:						
Property Taxes	12,025,273	12,041,927	0	0	12,025,273	12,041,927
Sales Taxes	10,903,586	10,799,612	0	0	10,903,586	10,799,612
Intergovernmental, Unrestricted	4,597,786	4,549,470	0	0	4,597,786	4,549,470
Investment Earnings	2,586,035	3,534,795	(2,431)	43,951	2,583,604	3,578,746
Miscellaneous	754,691	899,188	0	0	754,691	899,188
Total General Revenues	30,867,371	31,824,992	(2,431)	43,951	30,864,940	31,868,943
Total Revenues	71,986,797	72,601,925	9,517,199	8,625,433	81,503,996	81,227,358
Program Expenses:						
Public Safety	19,526,936	17,712,859	0	0	19,526,936	17,712,859
Health	13,501,156	13,284,599	0	0	13,501,156	13,284,599
Human Services	15,692,390	13,434,394	0	0	15,692,390	13,434,394
Conservation and Recreation	612,086	536,828	0	0	612,086	536,828
Public Works	10,150,601	9,935,429	0	0	10,150,601	9,935,429
General Government	15,398,717	14,866,755	0	0	15,398,717	14,866,755
Interest and Fiscal Charges	237,609	256,451	0	0	237,609	256,451
Business Type Activites:						
Water	0	0	1,341,121	1,580,027	1,341,121	1,580,027
Sewer	0	0	1,642,150	1,662,836	1,642,150	1,662,836
Transfer Station	0	0	5,145,223	4,664,059	5,145,223	4,664,059
Sheriff Police Rotary	0	0	415,074	301,094	415,074	301,094
Total Expenses	75,119,495	70,027,315	8,543,568	8,208,016	83,663,063	78,235,331
Excess (deficiency) before						
Transfers	(3,132,698)	2,574,610	973,631	417,417	(2,159,067)	2,992,027
Transfers	0	261,000	0	(261,000)	0	0
Total Change in Net Assets	(3,132,698)	2,835,610	973,631	156,417	(2,159,067)	2,992,027
Beginning Net Assets	133,470,972	130,635,362	7,273,220	7,116,803	140,744,192	137,752,165
Ending Net Assets	\$130,338,274	\$133,470,972	\$8,246,851	\$7,273,220	\$138,585,125	\$140,744,192

Unaudited

Governmental Activities

Net assets of the County's governmental activities decreased by \$3,132,698. This was primarily a result of decreased revenues from capital grants and contributions for road and bridge construction.

Tax revenue accounts for \$22,928,859 of the \$71,986,797 in total revenues for governmental activities. Property tax accounted for \$12,025,273, or approximately 52.4% of total tax revenue.

The County's net charges to users of governmental services totaled \$34,000,069. This amount was subsidized by the County's general revenues of \$30,867,371.

		Percent	57.12%
Revenue Sources	2008	of Total	6.39%
Intergovernmental, Unrestricted	\$4,597,786	6.39%	
Program Revenues	41,119,426	57.12%	
General Tax Revenues	22,928,859	31.85%	4.64%
General Other	3,340,726	4.64%	
Total Revenue	\$71,986,797	100.00%	31.85%

Business-Type Activities

Net assets of the business-type activities increased by \$973,631. This amount is primarily attributable to large increase in capital assets in the Sewer Fund. These programs had revenues of \$9,517,199 and expenses of \$8,543,568 for fiscal year 2008. 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 \$44,653,102, which is a decrease from last year's total of \$46,311,624. The schedule below indicates the fund balance and the total change in fund balance by major fund and Other Governmental fund as of December 31, 2008 and 2007.

	Fund Balance December 31, 2008	Fund Balance December 31, 2007	Increase (Decrease)
General	\$15,065,578	\$16,598,630	(\$1,533,052)
Motor Vehicle and Gasoline Tax	3,750,981	3,585,752	165,229
Job and Family Services	1,227,564	1,084,086	143,478
Mental Retardation and Developmental			
Disabilities Board	7,067,702	7,736,642	(668,940)
Other Governmental	17,541,277	17,306,514	234,763
Total	\$44,653,102	\$46,311,624	(\$1,658,522)

Unaudited

General Fund – The County's General Fund expenditures exceeded the fund's revenues by \$1,239,484. The General Fund's balance decreased (overall) by \$1,533,052. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2008	2007	Increase
	Revenues	Revenues	(Decrease)
Taxes	\$13,193,704	\$12,896,914	\$296,790
Intergovernmental Revenues	3,148,001	2,808,651	339,350
Charges for Services	3,633,853	4,184,442	(550,589)
Licenses and Permits	887,856	677,427	210,429
Investment Earnings	2,506,048	3,344,074	(838,026)
Fines and Forfeitures	1,396,650	1,328,466	68,184
All Other Revenue	423,857	614,504	(190,647)
Total	\$25,189,969	\$25,854,478	(\$664,509)

Revenues decreased 2.6% when compared with 2007. Decreases are due to a reduction in charges for services with other political subdivisions for inmate housing and investment earnings offset increases in other categories. Investment earnings decreased due to smaller investment balances coupled with lower returns.

	2008	2007	Increase
	Expenditures	Expenditures	(Decrease)
Public Safety	\$11,709,943	\$11,216,183	\$493,760
Health	95,150	188,097	(92,947)
Human Services	2,171,259	2,031,380	139,879
Conservation and Recreation	489,429	474,392	15,037
Public Works	304,109	296,460	7,649
General Government	11,638,935	11,413,419	225,516
Debt Service:			
Principal Retirement	19,752	16,045	3,707
Interest and Fiscal Charges	876	1,187	(311)
Total	\$26,429,453	\$25,637,163	\$792,290

Expenditures increased 3.1% over 2007. Public safety and general government functions accounted for the majority of the increase.

Motor Vehicle and Gasoline Tax Fund – Revenues increased by 4.5% over 2007 while expenditures increased by 4.2%. Both increases are the result of additional grant monies received and expended in 2008 for road and bridge construction. The fund balance increased by \$165,229 in 2008.

Job and Family Services Fund – Revenues and expenditures increased by 17.5% and 18.1% respectively in 2008 when comparing to 2007. Overall the fund balance increased by \$143,478 on revenues and expenditures of \$6.7 million and \$6.6 million, respectively.

MIAMI COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2008

Mental Retardation and Developmental Disabilities Board Fund – Revenues and expenditures remained consistent with 2007. The fund balance decreased by \$668,940 in 2008. Virtually all of the expenditure increase was due to wage related expenditures.

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 2008 the County amended its General Fund budget several times, none significant.

For the General Fund, budget basis revenue of \$22.95 million changed less than \$40,000 when compared to the original budget estimates. The General Fund had an adequate fund balance to cover expenditures.

The variances between the final budget and the actual revenues are solely the result of the County Auditor's decision to conservatively estimate revenues. It is not the practice of the County or the Budget Commission to revise estimated revenues at year-end to bring the budget in line with actual resources. The largest variances between the final budget and actual expenditures were \$519,639 in Public Safety and \$1.3 million in General Government. The increase in both categories were due to higher than normal budgeted expenditures in anticipation of State of Ohio delays in grant reimbursements, which did not materialize.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2008 the County had \$101,596,342 net of accumulated depreciation invested in capital assets for its governmental and business-type activities. Of this total, \$83,162,863 was related to governmental activities and \$18,433,479 to the business-type activities.

Governmental activities largest increase occurred in the infrastructure category. Road and bridge construction and repairs accounted for this increase.

Acquisitions in the business-type activities amounted to \$3,926,319. The Sewer Fund accounted for \$3,488,220 of the acquisitions.

Unaudited

The following table summarizes the County's capital assets as of December 31, 2008 and December 31, 2007:

	Governmental Activities		Increase (Decrease)
	2008	2007	
Land	\$5,517,735	\$5,517,735	\$0
Total Non-Depreciable Capital Assets	5,517,735	5,517,735	0
Buildings	36,035,639	36,035,639	0
Improvements Other Than Buildings	397,791	209,175	188,616
Machinery and Equipment	18,616,238	17,954,702	661,536
Infrastructure	72,122,799	71,281,880	840,919
Less: Accumulated Depreciation	(49,527,339)	(46,881,438)	(2,645,901)
Total Depreciable Capital Assets	77,645,128	78,599,958	(954,830)
Totals	\$83,1 62,863	\$84,117,693	(\$954,830)

	Busines Activ	Increase (Decrease)	
	2008	2007	
Land	\$90,000	\$90,000	\$0
Total Non-Depreciable Capital Assets	90,000	90,000	0
Buildings	3,518,248	3,518,248	0
Improvements Other Than Buildings	19,918,048	16,278,792	3,639,256
Machinery and Equipment	1,378,527	1,277,193	101,334
Less: Accumulated Depreciation	(6,471,344)	(5,976,488)	(494,856)
Total Non-Depreciable Capital Assets	18,343,479	15,097,745	3,245,734
Totals	\$18,433,479	\$15,187,745	\$3,245,734

Additional information on the County's capital assets can be found in Note 8.

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Unaudited

Debt

At December 31, 2008, the County had \$14.51 million in bonds outstanding, \$1,115,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2008 and December 31, 2007:

	2008	2007
Governmental Activities:		
General Obligation Bonds	\$4,995,000	\$5,445,000
Superfund Site Liability	1,651,248	1,899,771
Capital Leases	114,136	152,321
Compensated Absences	3,010,328	2,856,959
Total Governmental Activities	9,770,712	10,354,051
Business-Type Activities:		
General Obligation Bonds	9,515,000	6,410,000
OPWC Loans	1,007,600	847,200
OWDA Loan	945,347	0
Landfill Postclosure Care Liability	26,688	26,139
Compensated Absences	115,504	129,207
Total Business-Type Activities	11,610,139	7,412,546
Totals	\$21,380,851	\$17,766,597

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, 2008, the County's outstanding debt was below the legal limit. Additional information on the County's long-term debt can be found in Note 13.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

From 1990 through 2007 Miami County's employment has been better than both the state and national rate. During 2008, the County's unemployment rate was 6.4% while the State had a 6.6% unemployment rate.

While Miami County remains in good financial shape, the County's budget for the general fund in 2009 is very conservative. Total revenues for 2009 are projected to be \$22.9 million, which is 14% less than what was actually received on a cash basis in fiscal year 2008. Due to an increase in salaries and the ever present increase in employee health care benefit costs, the General Fund's anticipated expenses have increased 3% from \$28.4 million on a cash basis in 2008 to \$29.2 million in 2009. Our County Sales Tax for 2009 is projected to be \$10.4 million. Investment income is expected to be \$1.8 million in 2009 if interest rates remain steady with 2008 rates.

Unaudited

REQUESTS FOR INFORMATION

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



Statement of Net Assets December 31, 2008

]	Component Unit		
	Governmental Activities	Business-Type Activities	Total	Ri verside Trai ning Industri es, In c.
Assets:				
Cash and Cash Equivalents	\$ 16,553,176	\$ 2,055,235	\$ 18,608,411	\$ 125,173
Cash and Cash Equivalents with Fiscal Agent	602,268	0	602,268	0
Investments	27,359,093	2,206,536	29,565,629	1,014,636
Receivables:				
Taxes	13,470,263	0	13,470,263	0
Accounts	715,030	309,895	1,024,925	105,747
Intergovernmental	11,452,290	6,600	11,458,890	0
Interest	405,114	0	405,114	0
Loans	850,268	0	850,268	0
Internal Balances	542,894	(542,894)	0	0
Due from Component Unit	150	0	150	0
In ventory of Supplies at Cost	344,896	0	344,896	1,906
Prepaid Items	197,791	0	197,791	4,468
Non-Depreciable Capital Assets	5,517,735	90,000	5,607,735	130,000
Depreciable Capital Assets, Net	77,645,128	18,343,479	95,988,607	985,156
Deferred Loss on Early Retirement of Debt	0	153,692	153,692	0
Total Assets	155,656,096	22,622,543	178,278,639	2,367,086
Liabilities:				
Ac co unts Payable	1,253,750	490,127	1,743,877	2,586
Accrued Wages and Benefits	1,822,081	87,713	1,909,794	52,622
Intergovernmental Payable	116,381	106,445	222,826	0
Claims Payable	872,139	0	872,139	0
Due to Others	0	0	0	2,792
Due to Primary Government	0	0	0	150
Unearned Revenue	11,464,610	0	11,464,610	0
Accrued Interest Payable	18,149	56,268	74,417	0
General Obligation Notes Payable	0	2,025,000	2,025,000	0
Long Term Liabilities:				
Due Within One Year	2,308,261	792,461	3,100,722	0
Due in More Than One Year	7,462,451	10,817,678	18,280,129	0
Total Liabilities	25,317,822	14,375,692	39,693,514	58,150

	I	Component Unit		
Governmenta Activities				Riverside Training Industries, Inc.
Net Assets:				
Invested in Capital Assets, Net of Related Debt	78,053,727	5,094,224	83,147,951	1,115,156
Restricted For:				
Capital Projects	3,304,434	0	3,304,434	0
Debt Service	104,972	0	104,972	0
Public Safety	5,714,502	0	5,714,502	0
Health	7,413,896	0	7,413,896	0
Human Services	8,399,986	0	8,399,986	0
Public Works	7,504,781	0	7,504,781	0
General Government	2,719,662	0	2,719,662	0
Conservation and Recreation	59,167	0	59,167	0
Unrestricted	17,063,147	3,152,627	20,215,774	1,193,780
Total Net Assets	\$ 130,338,274	\$ 8,246,851	\$ 138,585,125	\$ 2,308,936

Statement of Activities For the Year Ended December 31, 2008

		Program Revenues			
		Charges for Operating Grants		Capital Grants	
		Services and	and	and	
	Expenses	Sales	Contributions	Contributions	
Governmental Activities:					
Public Safety	\$ 19,526,936	\$ 5,236,592	\$ 2,225,244	\$ 0	
Health	13,501,156	537,483	3,986,500	0	
Human Services	15,692,390	2,738,276	11,314,719	0	
Conservation and Recreation	612,086	0	0	0	
Public Works	10,150,601	1,568,107	1,107,015	5,381,366	
General Government	15,398,717	6,440,503	583,621	0	
Interest and Fiscal Charges	237,609	0	0	0	
Total Governmental Activities	75,119,495	16,520,961	19,217,099	5,381,366	
Business-Type Activities:					
Water	1,341,121	1,234,564	0	74,632	
Sewer	1,642,150	1,826,296	0	467,534	
Transfer Station	5,145,223	5,388,401	0	88,059	
Sheriff Police Rotary	415,074	440,144	0	0	
Total Business-Type Activities	8,543,568	8,889,405	0	630,225	
Total Primary Government	\$ 83,663,063	\$ 25,410,366	\$ 19,217,099	\$ 6,011,591	
Component Unit:					
Riverside Training Industries, Inc.	\$ 1,705,315	\$ 1,186,992	\$ 495,026	\$ 0	
	General Revenue	s:			
	Property Taxes				
	Sales Taxes				
	Intergovernment	al, Unrestricted			
	Investment Earn	ings			
	Miscellaneous				

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

	· •	se) Revenue			
and Cha Governmental Business-Typ Activities Activities		in Net Assets Total	Riverside Training Industries, Inc.		
\$ (12,065,100) (8,977,173) (1,639,395) (612,086) (2,094,113) (8,374,593) (237,609) (34,000,069)	\$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	<pre>\$ (12,065,100) (8,977,173) (1,639,395) (612,086) (2,094,113) (8,374,593) (237,609) (34,000,069)</pre>			
0 0 0 0 (34,000,069)	(31,925) 651,680 331,237 25,070 976,062 976,062	(31,925) 651,680 331,237 25,070 976,062 (33,024,007)			
			\$ (23,297)		
12,025,273 10,903,586 4,597,786 2,586,035 754,691 30,867,371 (3,132,698) 133,470,972	0 0 (2,431) 0 (2,431) 973,631 7,273,220	12,025,273 10,903,586 4,597,786 2,583,604 754,691 30,864,940 (2,159,067) 140,744,192	0 0 (314,274) 0 (314,274) (337,571) 2,646,507		
\$ 130,338,274	\$ 8,246,851	\$ 138,585,125	\$ 2,308,936		

Balance Sheet Governmental Funds December 31, 2008

	 General		otor Vehicle Id Gasoline Tax	Job	o and Family Services	De	Mental tardation and evelopmental Disabilities Board
Assets:							
Cash and Cash Equivalents	\$ 967,518	\$	1,279,015	\$	478,604	\$	855,835
Cash and Cash Equivalents with Fiscal Agent	0		0		0		602,268
Investments	12,335,868		1,492,297		547,347		5,498,550
Receivables:							
Taxes	5,898,560		798,645		0		6,296,223
Accounts	593,323		4,251		0		0
Intergovernmental	1,432,001		2,408,442		3,407,747		1,001,911
Interest	402,988		2,126		0		0
Loans	0		0		0		0
Due from Other Funds	69,574		16,611		45,412		0
Interfund Loans Receivable	628,343		0		0		0
Due from Component Unit	0		0		0		150
Inventory of Supplies, at Cost	0		344,896		0		0
Prepaid Items	 111,008	_	4,713		0		40,495
Total Assets	\$ 22,439,183	\$	6,350,996	\$	4,479,110	\$	14,295,432
Liabilities:							
Accounts Payable	\$ 267,976	\$	125,969	\$	197,900	\$	54,817
Accrued Wages and Benefits Payable	797,672		96,319		96,035		356,640
Intergovernmental Payable	37,000		0		49,024		2,678
Due to Other Funds	35,287		2,095		196,884		0
Interfund Loans Payable	0		0		0		0
Deferred Revenue	6,235,670		2,375,632		2,711,703		6,813,595
Total Liabilities	7,373,605		2,600,015	_	3,251,546		7,227,730
Fund Balances:							
Reserved for Encumbrances	543,892		375,544		124,863		146,924
Reserved for Prepaid Items	111,008		4,713		0		40,495
Reserved for Supplies Inventory	0		344,896		0		0
Reserved for Debt Service	0		0		0		0
Reserved for Loans Receivable	0		0		0		0
Reserved for Interfund Loans Receivable	628,343		0		0		0
Undesignated, Unreserved in:							
General Fund	13,782,335		0		0		0
Special Revenue Funds	0		3,025,828		1,102,701		6,880,283
Capital Projects Funds	0		0		0		0
Total Fund Balances	15,065,578		3,750,981		1,227,564		7,067,702
Total Liabilities and Fund Balances	\$ 22,439,183	\$	6,350,996	\$	4,479,110	\$	14,295,432

G	Other overnmental Funds	Total Governmental Funds
\$	11,083,658 0 5,325,225	\$ 14,664,630 602,268 25,199,287
	476,835	13,470,263 715,030
	117,456 3,202,189	/15,030
	3,202,189 0	405,114
	850,268	850,268
	221,945	353,542
	0	628,343
	0	150
	0	344,896
	41,575	197,791
\$	21,319,151	\$ 68,883,872
\$	607,088	\$ 1,253,750
Ψ	475,415	1,822,081
	27,679	116,381
	126,382	360,648
	78,343	78,343
	2,462,967	20,599,567
	3,777,874	24,230,770
	1,417,386	2,608,609
	41,575	197,791
	0	344,896
	123,121	123,121
	850,268	850,268
	0	628,343
	0	13,782,335
	11,823,855	22,832,667
	3,285,072	3,285,072
¢	17,541,277	44,653,102
\$	21,319,151	\$ 68,883,872

MIAMI COUNTY, OHIO

Reconciliation Of Total Governmental Fund Balances To Net Assets Of Governmental Activities December 31, 2008

Total Governmental Fund Balances	\$ 44,653,102
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.	83,162,863
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.	9,134,957
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(9,788,861)
The Internal Service Fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund is included in governmental activities in the statement of net assets. This is the balance that is recorded in the governmental	
activities.	 3,176,213
Net Assets of Governmental Activities	\$ 130,338,274
See accompanying notes to the basic financial statements	

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Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2008

-	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Mental Retardation and Developmental Disabilities Board
Revenues:	¢ 12 102 704	¢ 000 70 (¢ O	ф <u>с 424 507</u>
Taxes	\$ 13,193,704	\$ 809,796 5 424 525	\$ 0	\$ 6,434,597 5 (08,822
Intergovernmental Revenues	3,148,001	5,424,525	6,510,310	5,698,832
Charges for Services	3,633,853	813,828	36,291	167,656
Licenses and Permits	887,856	0	0	0
Investment Earnings	2,506,048	69,188 80,220	0	(22,940)
Fines and Forfeitures	1,396,650	80,220	Ŭ	0
All Other Revenues Total Revenue	423,857 25,189,969	88,246 7,285,803	<u>194,769</u> 6,741,370	72,124 12,350,269
	23,109,909	1,203,005	0,711,070	12,550,205
Expenditures:				
Current:				
Public Safety	11,709,943	0	0	0
Health	95,150	0	0	13,019,209
Human Services	2,171,259	0	6,560,892	0
Conservation and Recreation	489,429	0	0	0
Public Works	304,109	7,258,650	0	0
General Government	11,638,935	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	19,752	0	0	0
Interest and Fiscal Charges	876	0	0	0
Total Expenditures	26,429,453	7,258,650	6,560,892	13,019,209
Excess (Deficiency) of Revenues				
Over Expenditures	(1,239,484)	27,153	180,478	(668,940)
Other Financing Sources (Uses):				
Transfers In	44,800	0	0	0
Transfers Out	(338,368)	0	(37,000)	0
Total Other Financing Sources (Uses)	(293,568)	0	(37,000)	0
Net Change in Fund Balances	(1,533,052)	27,153	143,478	(668,940)
Fund Balances at Beginning of Year	16,598,630	3,585,752	1,084,086	7,736,642
Increase in Inventory Reserve	0	138,076	0	0
Fund Balances End of Year	\$ 15,065,578	\$ 3,750,981	\$ 1,227,564	\$ 7,067,702

Other	Total
Governmental	Governmental
Funds	Funds
\$ 2,496,219	\$ 22,934,316
10,431,579	31,213,247
8,969,825	13,621,453
10	887,866
1,228	2,553,524
174,673	1,651,543
182,108	961,104
22,255,642	73,823,053
7,409,295	19,119,238
347,605	13,461,964
7,124,975	15,857,126
122,657	612,086
2,431,646	9,994,405
3,354,680	14,993,615
853,981	853,981
468,433	488,185
238,175	239,051
22,351,447	75,619,651
(95,805)	(1,796,598)
685,014	729,814
(354,446)	(729,814)
330,568	0
234,763	(1,796,598)
17,306,514	46,311,624
0	138,076
\$ 17,541,277	\$ 44,653,102

MIAMI COUNTY, OHIO

Reconciliation Of The Statement Of Revenues, Expenditures And Changes In Fund Balances Of Governmental Funds To The Statement Of Activities For The Year Ended December 31, 2008

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 depreciation exceeded capital outlays.	(907,351)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets net of proceeds received.	(47,479)
Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(1,836,256)
The repayment of principal of long-term debt consumes current financial resources of governmental funds, however, it does not have any effect on net assets.	736,708
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	1,442
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.	(15,293)
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.	732,129
Change in Net Assets of Governmental Activities	(3,132,698)

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) General Fund For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 12,504,709	\$ 12,504,709	\$ 13,274,882	\$ 770,173
Intergovernmental Revenues	2,743,819	2,743,819	3,185,198	441,379
Charges for Services	3,420,378	3,421,128	3,751,801	330,673
Licenses and Permits	820,941	855,941	887,273	31,332
Investment Earnings	2,000,000	2,000,000	2,588,063	588,063
Fines and Forfeitures	1,119,500	1,119,500	1,384,669	265,169
All Other Revenues	302,351	302,351	391,343	88,992
Total Revenues	22,911,698	22,947,448	25,463,229	2,515,781
Expenditures:				
Current:				
Public Safety	11,606,709	12,489,861	11,970,222	519,639
Health	224,275	266,574	117,129	149,445
Human Services	2,099,568	2,211,660	2,171,567	40,093
Conservation and Recreation	470,481	505,829	492,715	13,114
Public Works	312,280	315,570	303,961	11,609
General Government	12,907,749	13,386,082	12,058,994	1,327,088
Total Expenditures	27,621,062	29,175,576	27,114,588	2,060,988
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(4,709,364)	(6,228,128)	(1,651,359)	4,576,769
Other Financing Sources (Uses):				
Transfers In	0	0	44,800	44,800
Transfers Out	(350,000)	(350,000)	(338,368)	11,632
Advances In	0	0	719,164	719,164
Advances Out	0	(1,302,039)	(1,292,039)	10,000
Total Other Financing Sources (Uses):	(350,000)	(1,652,039)	(866,443)	785,596
Net Change in Fund Balance	(5,059,364)	(7,880,167)	(2,517,802)	5,362,365
Fund Balance at Beginning of Year	14,115,831	14,115,831	14,115,831	0
Prior Year Encumbrances	754,883	754,883	754,883	0
Fund Balance at End of Year	\$ 9,811,350	\$ 6,990,547	\$ 12,352,912	\$ 5,362,365

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, 2008

D	Ori	ginal Budget	F	inal Budget		Actual	Fi	riance with nal Budget Positive Negative)
Revenues:	¢	000 500	¢	000 500	¢	000 706	¢	(10.704)
Taxes	\$	829,500	\$	829,500	\$	809,796	\$	(19,704)
Intergovernmental Revenues		5,259,000		5,259,000		5,447,295		188,295
Charges for Services		372,800		501,754		814,177		312,423
Investment Earnings		50,000		50,000		62,626		12,626
Fines and Forfeitures		95,000		95,000		81,153		(13,847)
All Other Revenues		109,800		110,152		88,246		(21,906)
Total Revenues		6,716,100	_	6,845,406		7,303,293		457,887
Expenditures:								
Current:								
Public Works		7,199,373		9,277,885		7,756,881		1,521,004
Total Expenditures		7,199,373		9,277,885		7,756,881		1,521,004
Excess (Deficiency) of Revenues								
Over (Under) Expenditures		(483,273)		(2,432,479)		(453,588)		1,978,891
Fund Balance at Beginning of Year		2,275,161		2,275,161		2,275,161		0
Prior Year Encumbrances		421,508		421,508		421,508		0
Fund Balance at End of Year	\$	2,213,396	\$	264,190	\$	2,243,081	\$	1,978,891

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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 6,157,040	\$ 6,423,858	\$ 6,631,542	\$ 207,684
Charges for Services	45,000	45,000	32,896	(12,104)
All Other Revenues	231,714	520,829	194,769	(326,060)
Total Revenues	6,433,754	6,989,687	6,859,207	(130,480)
Expenditures:				
Current:				
Human Services	6,966,852	7,739,615	6,998,448	741,167
Total Expenditures	6,966,852	7,739,615	6,998,448	741,167
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(533,098)	(749,928)	(139,241)	610,687
Other Financing Sources (Uses):				
Transfers Out	(37,000)	(37,000)	(37,000)	0
Total Other Financing Sources (Uses):	(37,000)	(37,000)	(37,000)	0
Net Change in Fund Balance	(570,098)	(786,928)	(176,241)	610,687
Fund Balance at Beginning of Year	162,611	162,611	162,611	0
Prior Year Encumbrances	676,553	676,553	676,553	0
Fund Balance at End of Year	\$ 269,066	\$ 52,236	\$ 662,923	\$ 610,687

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Special Revenue Fund – Mental Retardation and Developmental Disabilities Board Fund For the Year Ended December 31, 2008

-	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 6,357,760	\$ 6,357,760	\$ 6,434,597	\$ 76,837
Intergovernmental Revenues	3,554,350	3,554,350	3,829,792	275,442
Charges for Services	164,041	164,041	164,381	340
Investment Earnings	3,000	3,000	5,427	2,427
All Other Revenues	48,600	48,600	76,940	28,340
Total Revenues	10,127,751	10,127,751	10,511,137	383,386
Expenditures:				
Current:				
Health	11,930,621	12,109,124	11,534,419	574,705
Total Expenditures	11,930,621	12,109,124	11,534,419	574,705
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(1,802,870)	(1,981,373)	(1,023,282)	958,091
Fund Balance at Beginning of Year	6,966,162	6,966,162	6,966,162	0
Prior Year Encumbrances	178,503	178,503	178,503	0
Fund Balance at End of Year	\$ 5,341,795	\$ 5,163,292	\$ 6,121,383	\$ 958,091



Statement of Net Assets Proprietary Funds December 31, 2008

	Busi ness-Type Activities - Ente			
	Water	Sewer	Transfer Station	
Assets:				
Current Ass ets:				
Cash and Cash Equivalents	\$ 391,602	\$ 531,586	\$ 1,006,221	
In ve stme nts	388,475	667,380	1,150,681	
Receivables:				
Accounts	90,712	1 40,904	78,279	
Intergovernmental	0	0	0	
Due from Other Funds	5,092	5,092	0	
Total Current Assets	875,881	1,344,962	2,235,181	
Noncurrent Assets:				
Non-Depreciable Capital Assets	0	10,000	80,000	
Depreciable Capit al Assets, Net	4,921,411	9,796,494	3,625,574	
Deferred Loss on Early Retirement of Debt	21,652	76,135	55,905	
Total Noncurrent Assets	4,943,063	9,882,629	3,761,479	
Total Assets	5,818,944	11,227,591	5,996,660	
Liabilities:				
Current Liabilities:				
Ac co unts Payable	139,730	105,130	245,267	
Accrued Wages and Benefits Payable	12,946	18,870	34,487	
Intergovernmental Payable	45,044	61,401	0	
Claims Payable	0	0	0	
Due to Other Funds	0	1,153	1,925	
In terfu nd Loans Payable	550,000	0	0	
Accrued Interest Payable	9,797	40,788	5,683	
General Obligation Notes Payable	575,000	1,450,000	0	
Compensated Absences Payable - Current	13,763	16,077	36,771	
General Obligation Bonds - Current	123,495	289,386	237,119	
Ohio Public Works Commission				
Loans Payable - Current	35,000	40,850	0	
Total Current Liabilities	1,504,775	2,023,655	561,252	

Sheriff Police Rotary		Total Enterprise Funds		overnmental Activites ernal Service Fund
\$	125,826 0	\$	2,055,235 2,206,536	\$ 1,888,546 2,159,806
	0 6,600 0		309,895 6,600 10,184	 0 0 0
	132,426		4,588,450	 4,048,352
	0 0 0		90,000 18,343,479 153,692	0 0 0
	0		18,587,171	0
	132,426		23,175,621	 4,048,352
	0		490,127	0
	21,410		87,713	0
	0		106,445	0
	0		0	872,139
	0		3,078	0
	0		550,000	0
	0		56,268	0
	0		2,025,000	0
	0		66,611	0
	0		650,000	0
	0 21,410		75,850 4,111,092	 0 872,139

(Continued)

Statement of Net Assets Proprietary Funds December 31, 2008

	Business-Type Activities - Enterprise Funds				
	Water	Sewer	Transfer Station		
Noncurrent Liabilities					
Compensated Absences Payable	11,074	11,357	26,462		
General Obligation Bonds Payable	2,203,316	5,065,803	1,595,881		
OWDA Loans Payable	0	945,347	0		
Ohio Public Works Commission Loans Payable	460,000	471,750	0		
Landfill Postclosure Care Liability	0	0	26,688		
Total Noncurrent Liabilities	2,674,390	6,494,257	1,649,031		
Total Liabilities	4,179,165	8,517,912	2,210,283		
Net Assets:					
Invested in Capital Assets, net of debt	1,546,252	1,619,493	1,928,479		
Unrestricted	93,527	1,090,186	1,857,898		
Total Net Assets	\$ 1,639,779	\$ 2,709,679	\$ 3,786,377		

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activites Internal Service Fund
0	48,893	0
0	8,865,000	0
0	945,347	0
0	931,750	0
0	26,688	0
0	10,817,678	0
21,410	14,928,770	872,139
0	5,094,224	0
111,016	3,152,627	3,176,213
\$ 111,016	\$ 8,246,851	\$ 3,176,213

MIAMI COUNTY, OHIO

Statement of Revenues, Expenses and Changes in Fund Net Assets Proprietary Funds For the Year Ended December 31, 2008

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Transfer Station	
Operating Revenues:				
Charges for Services	\$ 1,225,030	\$ 1,402,418	\$ 5,306,671	
Other Operating Revenue	9,534	423,878	81,730	
Total Operating Revenues	1,234,564	1,826,296	5,388,401	
Operating Expenses:				
Personal Services	232,101	380,414	772,101	
Materials and Supplies	737,646	43,540	97,272	
Contractual Services	83,481	577,655	3,833,197	
Utilities	6,578	27,079	45,895	
Depreciation	163,134	228,311	167,305	
Health Insurance Claims	0	0	0	
Total Operating Expenses	1,222,940	1,256,999	4,915,770	
Operating Income	11,624	569,297	472,631	
Nonoperating Revenue (Expenses):				
Intergovernmental Revenue	0	400,000	0	
Investment Earnings	0	0	(2,431)	
Interest and Fiscal Charges	(118,181)	(385,151)	(107,618)	
Loss on Disposal of Capital Assets	0	0	(121,835)	
Capital Contributions	0	0	88,059	
Special Assessment Revenue	74,632	67,534	0	
Total Nonoperating Revenues (Expenses)	(43,549)	82,383	(143,825)	
Change in Net Assets	(31,925)	651,680	328,806	
Net Assets Beginning of Year	1,671,704	2,057,999	3,457,571	
Net Assets End of Year	\$ 1,639,779	\$ 2,709,679	\$ 3,786,377	

She	eriff Police Rotary	To	tal Enterprise Funds	Governmental Activites Internal Service Fund	
\$	440,144	\$	8,374,263	\$	7,859,912
	0		515,142		27,698
	440,144		8,889,405		7,887,610
	415,074		1,799,690		0
	0		878,458		0
	0		4,494,333		1,108,784
	0		79,552		0
	0		558,750		0
	0		0		6,046,697
	415,074		7,810,783		7,155,481
	25,070		1,078,622		732,129
	0		400,000		0
	0		(2,431)		0
	0		(610,950)		0
	0		(121,835)		0
	0		88,059		0
	0		142,166		0
	0		(104,991)		0
	25,070		973,631		732,129
	85,946		7,273,220		2,444,084
\$	111,016	\$	8,246,851	\$	3,176,213

Statement of Cash Flows Proprietary Funds For the Year Ended December 31, 2008

	Business-Typ	e Activities - Enter	prise Funds
			Transfer
	Water	Sewer	Station
Cash Flows from Operating Activities:			
Cash Received from Customers	\$1,210,075	\$1,388,645	\$5,693,607
Cash Payments for Goods and Services	(848,668)	(623,839)	(3,995,003)
Cash Payments to Employees	(274,515)	(335,340)	(773,796)
Other Operating Revenues	9,534	423,878	81,730
Net Cash Provided by Operating Activities	96,426	853,344	1,006,538
Cash Flows from Noncapital Financing Activities:			
Advances In	1,100,000	0	0
Advances Out	(550,000)	0	0
Net Cash Provided by Noncapital Financing Activities	550,000	0	0
Cash Flows from Capital and Related Financing Activities:			
Acquisition and Construction of Assets	(204,328)	(3,520,441)	(314,007)
General Obligation Notes Issued	575,000	1,450,000	0
General Obligation Bonds Issued	140,000	2,247,000	1,213,000
Cash Received from Intergovernmental Grants	0	400,000	0
Ohio Public Works Commission Loan Initiated	0	225,000	0
Ohio Water Development Authority Loan Initiated	0	945,347	0
Principal Paid on General Obligation Notes	(375,040)	(4,544,960)	(1,150,000)
Principal Paid on General Obligation Bonds	(114,425)	(200,575)	(180,000)
Principal Paid on Ohio Public Works Commission Loan	(35,000)	(29,600)	0
Special Assessment Revenue Received	74,632	67,534	0
Interest Paid on All Debt	(115,700)	(365,197)	(102,652)
Net Cash (Used) by Capital and			
Related Financing Activities	(54,861)	(3,325,892)	(533,659)
Cash Flows from Investing Activities:			
Purchase of Investments	(388,475)	0	(454,931)
Sale of Investments	0	849,495	0
Net Cash Provided (Used) by Investing Activities	(388,475)	849,495	(454,931)
Net Increase (Decrease) in Cash and Cash Equivalents	203,090	(1,623,053)	17,948
Cash and Cash Equivalents at Beginning of Year	188,512	2,154,639	988,273
Cash and Cash Equivalents at End of Year	\$391,602	\$531,586	\$1,006,221

Sheriff Police Rotary	Total	Governmental Activities Internal Service Fund
Rotary	Total	- I unu
\$462,459	\$8,754,786	\$7,859,912
0	(5,467,510)	(7,277,589)
(411,286)	(1,794,937)	0
0	515,142	27,698
51,173	2,007,481	610,021
0	1,100,000	0
0	(550,000)	0
0	550,000	0
0	(4,038,776)	0
0	2,025,000	0
0	3,600,000	0
0	400,000	0
0	225,000	0
0	945,347	0
0	(6,070,000)	0
0	(495,000)	0
0	(64,600)	0
0	142,166	0
0	(583,549)	0
0	(3,914,412)	0
0	(843,406)	(739,269)
0	849,495	0
0	6,089	(739,269)
51,173	(1,350,842)	(129,248)
74,653	3,406,077	2,017,794
\$125,826	\$2,055,235	\$1,888,546
\$125,826	\$2,055,235	(Continued)

(Continued)

Statement of Cash Flows Proprietary Funds For the Year Ended December 31, 2008

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Reconciliation of Operating Income to Net Cash			
Provided by Operating Activities:			
Operating Income	\$11,624	\$569,297	\$472,631
Adjustments to Reconcile Operating Income (Loss) to			
Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	163,134	228,311	167,305
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(12,756)	(11,574)	386,936
Increase in Due from Other Funds	(2,199)	(2,199)	0
Decrease in Intergovernmental Receivable	0	0	0
Increase (Decrease) in Accounts Payable	(3,962)	32,113	7,148
Increase (Decrease) in Accrued Wages and Benefits	(7,532)	17,941	4,259
Increase (Decrease) in Due to Other Funds	(1,353)	1,153	(1,498)
Decrease in Intergovernmental Payables	(15,648)	(8,831)	(24,289)
Decrease in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	(34,882)	27,133	(5,954)
Total Adjustments	84,802	284,047	533,907
Net Cash Provided by Operating Activities	\$96,426	\$853,344	\$1,006,538

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2008, the Water and Sewer Funds had outstanding liabilities of \$139,730 and \$48,748, respectively, for the purchase of certain capital assets. The Transfer Station Fund received \$88,059 of capital assets contributed by developers.

		Governmental - Activities
Sheriff Police		Internal Service
Rotary	Total	Fund
\$25,070	\$1,078,622	\$732,129
0	558,750	0
0	362,606	0
0	(4,398)	0
22,315	22,315	0
0	35,299	0
3,788	18,456	0
0	(1,698)	0
0	(48,768)	0
0	0	(122,108)
0	(13,703)	0
26,103	928,859	(122,108)
\$51,173	\$2,007,481	\$610,021

Statement of Net Assets Fiduciary Funds December 31, 2008

	Private Purpose Trust	Agency Funds	Totals
Assets:			
Cash and Cash Equivalents	\$ 301,753	\$ 8,069,919	\$ 8,371,672
Investments	0	7,400,840	7,400,840
Receivables:			
Taxes	0	69,778,103	69,778,103
Accounts	0	899,930	899,930
Special Assessments	0	1,841,259	1,841,259
Total Assets	301,753	87,990,051	88,291,804
Liabilities:			
Due to Others	0	87,990,051	87,990,051
Total Liabilities	0	87,990,051	87,990,051
Net Assets:			
Unrestricted	301,753	0	301,753
Total Net Assets	\$ 301,753	\$ 0	\$ 301,753

Statement of Changes in Net Assets Fiduciary Funds For the Year Ended December 31, 2008

	Private Purpose Trust	
Additions:		
Contributions:		
Current Unclaimed Funds	\$ 22,348	
Total Additions	22,348	
Deductions: Refund of Unclaimed Monies Total Deductions	<u> </u>	
Change in Net Assets	21,122	
Net Assets at Beginning of Year	280,631	
Net Assets End of Year	\$ 301,753	

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. <u>Reporting Entity</u>

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

B. Basis of Presentation - Fund Accounting

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

Governmental Funds

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

B. Basis of Presentation - Fund Accounting (Continued)

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

<u>Motor Vehicle and Gasoline Tax Fund</u> - 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.

<u>Job and Family Services Fund</u> - 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.

<u>Mental Retardation and Developmental Disabilities (MRDD) Board Fund</u> - 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.

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

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

 $\underline{Sewer Fund}$ – This fund is used to account for the operation of the County's sanitary sewer service.

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

B. Basis of Presentation - Fund Accounting (Continued)

<u>Sheriff Police Rotary Fund</u> – 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.

<u>Internal Service Fund</u> - 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. Discussion of specific agency fund activities can be found beginning on page 165.

C. <u>Basis of Presentation – Financial Statements</u>

<u>Government-wide Financial Statements</u> – 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.

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

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

C. <u>Basis of Presentation – Financial Statements</u> (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.

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, 2008 but which are not intended to finance 2008 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 government-wide, the proprietary fund and fiduciary fund financial statements. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

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. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989 to its business-type activities and enterprise funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

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

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

1. Tax Budget

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

2. Estimated Resources

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2008.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. <u>Budgetary Process</u> (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 2008, 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. <u>Budgetary Basis of Accounting</u>

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. <u>Budgetary Process</u> (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 i	n Fund Balances		
	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Mental Retardation and Developmental Disabilities Board
GAAP Basis (as reported)	(\$1,533,052)	\$27,153	\$143,478	(\$668,940)
Increase (Decrease):				
Accrued Revenues at				
December 31, 2008				
received during 2009	(3,018,501)	(884,016)	(741,456)	(504,478)
Accrued Revenues at				
December 31, 2007				
received during 2008	2,718,886	901,506	845,423	406,367
Accrued Expenditures at				
December 31, 2008				
paid during 2009	1,137,935	224,383	539,843	414,135
Accrued Expenditures at				
December 31, 2007				
paid during 2008	(1,102,114)	(223,685)	(600,501)	(385,084)
2008 Prepaids for 2009	(111,008)	(4,713)	0	(40,495)
2007 Prepaids for 2008	111,144	4,442	0	41,366
Change in Cash with				
Fiscal Agent	0	0	0	(72,940)
Outstanding Encumbrances	(721,092)	(498,658)	(363,028)	(213,213)
Budget Basis	(\$2,517,802)	(\$453,588)	(\$176,241)	(\$1,023,282)

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 3 "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 3, "Cash, Cash Equivalents and Investments." During 2008, the County invested funds in U.S. Government Securities, certificates of deposit, money market mutual funds and STAR Ohio.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2008. Riverside Training Industries (discretely presented component unit) permitted investments include mortgage backed securities, stocks, corporate bonds and mutual funds. All investments are valued at share market prices, which are the prices the investments could be sold for on December 31, 2008. See Note 3, "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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2008, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

J. Capital Assets and Depreciation

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

1. Property, Plant and Equipment - Governmental Activities

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

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

Capital assets include land, 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.

J. <u>Capital Assets and Depreciation</u> (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:

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

K. Accrued Liabilities and Long-term Obligations

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

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

L. Long-Term Obligations

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

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

L. Long-Term Obligations (Continued)

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

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.

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

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 capital assets in Proprietary funds are receivables and capital contributions when the related expenses are incurred.

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

P. Pensions

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

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. <u>Self-Funded Insurance</u>

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. <u>Reservations of Fund Balance</u>

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

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 of 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. The County did not have any net assets restricted by enabling legislation during 2008.

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. <u>Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets</u>

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:

Intergovernmental Revenues	\$7,300,377
Interest Revenue	196,745
Delinquent Tax Revenues	375,877
Fines and Foreitures	411,690
Loan Revenue	850,268
	\$9,134,957
Long-Term liabilities not reported in the funds:	
General Obligation Bonds Payable	(\$4,995,000)
Superfund Site Liability	(1,651,248)
Capital Leases Payable	(114,136)
Accrued Interest on Long-Term Debt	(18,149)
Compensated Absences Payable	(3,010,328)
	(\$9,788,861)

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

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 depreciation exceeded capital outlay in the current period:				
Capital Outlay	\$2,028,687			
Depreciation Expense	(2,936,038)			
	(\$907,351)			
Governmental revenues not reported in the funds:				
Decrease in Shared Revenue	(\$2,016,996)			
Decrease in Delinquent Tax Revenue	(5,457)			
Increase in Interest Revenue	32,511			
Increase in Fines and Forfeitures	3,527			
Increase in Loan Revenue	150,159			
	(\$1,836,256)			

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

General Obligation Bond Principal Payments	\$450,000
Superfund Site Liability Payment	248,523
Capital Lease Payments	38,185
	\$736,708
Expenses not requiring the use of current financial resources:	
Increase in Compensated Absences Payable	(\$153,369)
Increase in supplies inventory	138,076
	(\$15,293)

NOTE 3 - CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

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

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

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

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

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

A. Deposits

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

At year end the carrying amount of the County's deposits was \$29,212,871 and the bank balance was \$29,609,646. Federal depository insurance covered \$1,669,895 of the bank balance and \$27,939,751 was uninsured. Of the remaining uninsured bank balance, the County was exposed to custodial risk as follows:

	Balance
Uninsured and collateralized with securities held by	
the pledging institution's trust department not in the County's name	\$27,939,751
Total Balance	\$27,939,751

At year end, the carrying amount of Riverside Training Industries' (component unit) deposits was \$125,173 and the bank balance was \$125,173. Federal depository insurance covered all of the bank balance.

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

B. Investments

		Credit	Investment Maturities (in Years)		
	Fair Value	Rating	less than 1	1-3	3-5
STAR Ohio	\$13,869,480	AAAm ¹	\$13,869,480	\$0	\$0
FHLB	8,253,198	AAA ^{1,2}	1,030,630	1,443,222	5,779,346
FHLMC	6,347,430	AAA ^{1,2}	0	1,874,488	4,472,942
FNMA	6,865,841	AAA ^{1,2}	0	3,641,570	3,224,271
Total Investments	\$35,335,949		\$14,900,110	\$6,959,280	\$13,476,559

¹ Standard & Poor's

² Moody's Investor Service

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

Concentration of Credit Risk – The County's investment policy states that the Treasurer may invest in any instrument or security authorized by Ohio Revised Code Section 135. The policy places no limit on the amount the County may invest in any one issuer. The County has invested 39.2% of its portfolio in Star Ohio and 60.8% in US Agency Securities (FNMA, FHLB and FHLMC).

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

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

		Credit	Investment Maturities (in Years)			
	Fair Value	Rating	N/A	less than 1	1-5	Over 5
Corporate stocks and bonds	\$629,160	A- 1	\$294,491	\$30,074	\$231,324	\$73,271
Mutual Funds	213,061	N/A	213,061	0	0	0
Other Assets	172,415	N/A	172,415	0	0	0
Total Investments	\$1,014,636		\$679,967	\$30,074	\$231,324	\$73,271

¹ Standard & Poor's

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

C. Reconciliation of Cash, Cash Equivalents and Investments

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

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

	Cash and Cash Equivalents *	Investments
Per Statement of Net Assets	\$27,582,351	\$36,966,469
Certificates of Deposit	15,500,000	(15,500,000)
(with maturities of more than3 months)		
Investments:		
STAR Ohio	(13,869,480)	13,869,480
Per GASB Statement No. 3	\$29,212,871	\$35,335,949

* - Includes Cash and Cash Equivalents with Fiscal Agent

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

	Cash and Cash		
	Equivalents Investm		
Per Statement of Net Assets	\$125,173	\$1,014,636	
Per GASB Statement No. 3	\$125,173	\$1,014,636	

NOTE 4 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property located in the County and used in business. Real property taxes (other than public utility) collected during 2008 were levied after October 1, 2007 on assessed values as of January 1, 2007, 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 2007. Real property taxes are payable annually or semi-annually. The first payment is due February 14; the remainder payable by July 20.

Tangible personal property tax revenues received in 2008 (other than public utility property) represent the collection of 2008 taxes. Tangible personal property taxes received in 2008 were levied after October 1, 2007, on the true value as of January 1, 2007. In prior years, tangible personal property assessments were twenty-five percent of true value for capital assets and twenty-three percent of true value for inventory. Tangible personal property tax is being phased out. The assessment percentage for property, including inventory is 6.25% for 2008. This percentage will be reduced to zero for 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No.66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property will be eliminated by calendar year 2009, and the tax on telephone and telecommunications property will be eliminated by calendar year 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaces the revenue lost by the County due to the phasing out of the tax. In calendar years 2006-2010, the County will be fully reimbursed for the lost revenue. In calendar years 2011-2017, the reimbursements will be phased out.

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.

NOTE 4 - TAXES (Continued)

A. <u>Property Taxes</u> (Continued)

The full tax rate to the County for the year ended December 31, 2008, was \$8.81 per \$1,000 of assessed value. The assessed value upon which the 2008 tax receivable was based was \$2,194,961,380. This amount constitutes \$2,075,562,520 in real property assessed value, \$54,562,040 in public utility assessed value and \$64,836,820 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 .881% (8.81 mills) of assessed value.

B. Other Taxes

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

NOTE 5- RECEIVABLES

Receivables at December 31, 2008, consisted of taxes, accounts receivable, intergovernmental receivables arising from shared revenues, interest, loans and interfund receivables. All receivables are considered collectible in full.

NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2008 represent interfund loans receivable and payable:

	Interfund Loans		
	Receivables	Payables	
Governmental Funds:			
General Fund	\$628,343	\$0	
Other Governmental Funds	0	78,343	
Total Governmental Funds	628,343	78,343	
Proprietary Funds:			
Water Fund	0	550,000	
Total Proprietary Funds	0	550,000	
Total Interfund Loans	\$628,343	\$628,343	

Interfund loans allow some funds to operate and pay venders timely, while awaiting anticipated revenue. Loans are often used as a means of short-term financing and a solution to providing cash flows related to reimbursable grants.

NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 2008, represent due from/to other funds:

	Due From	Due To	
	Other Funds	Other Funds	
Governmental Funds:			
General Fund	\$69,574	\$35,287	
Motor Vehicle and Gasoline Tax Fund	16,611	2,095	
Job and Family Services Fund	45,412	196,884	
Other Governmental Funds	221,945	126,382	
Total Governmental Funds	353,542	360,648	
Enterprise Funds:			
Water Fund	5,092	0	
Sewer Fund	5,092	1,153	
Transfer Station Fund	0	1,925	
Total Enterprise Funds	10,184	3,078	
Total Interfund Receivables and Payables	\$363,726	\$363,726	

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

NOTE 7 - TRANSFERS

The following balances at December 31, 2008 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$44,800	\$338,368
Job and Family Services Fund	0	37,000
Other Governmental Funds	685,014	354,446
Total All Transfers	\$729,814	\$729,814

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

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2008:

Historical Cost:

Ilisionicai Cosi.	December 31,			December 31,
Class	2007	Additions	Deletions	2008
Non-Depreciable Capital Assets:				
Land	\$5,517,735	\$0	\$0	\$5,517,735
Total Non-Depreciable Capital Assets	5,517,735	0	0	5,517,735
Depreciable Capital Assets:				
Buildings	36,035,639	0	0	36,035,639
Improvements Other Than Buildings	209,175	188,616	0	397,791
Machinery and Equipment	17,954,702	941,138	(279,602)	18,616,238
Infrastructure	71,281,880	898,933	(58,014)	72,122,799
Total Depreciable Capital Assets	125,481,396	2,028,687	(337,616)	127,172,467
Total Cost	\$130,999,131	\$2,028,687	(\$337,616)	\$132,690,202
Accumulated Depreciation:				
	December 31,			December 31,
Class	2007	Additions	Deletions	2008
Buildings	(\$7,044,959)	(\$584,944)	\$0	(\$7,629,903)
Improvements Other Than Buildings	(140,713)	(18,004)	0	(158,717)
Machinery and Equipment	(12,850,337)	(1,417,112)	272,250	(13,995,199)
Infrastructure	(26,845,429)	(915,978)	17,887	(27,743,520)
Total Depreciation	(\$46,881,438)	(\$2,936,038) *	\$290,137	(\$49,527,339)
Net Value:	\$84,117,693			\$83,162,863

* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$699,665
Health	179,862
Human Services	57,981
Public Works	1,281,640
General Government	716,890
Total Depreciation Expense	\$2,936,038

NOTE 8 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2008:

Historical Cost:

	December 31,			December 31,
Class	2007	Additions	Deletions	2008
Non-Depreciable Capital Assets:				
Land	\$90,000	\$0	\$0	\$90,000
Total Non-Depreciable Capital Assets	90,000	0	0	90,000
Depreciable Capital Assets:				
Buildings	3,518,248	0	0	3,518,248
Improvements Other Than Buildings	16,278,792	3,639,256	0	19,918,048
Machinery and Equipment	1,277,193	287,063	(185,729)	1,378,527
Total Depreciable Capital Assets	21,074,233	3,926,319	(185,729)	24,814,823
Total Cost	\$21,164,233	\$3,926,319	(\$185,729)	\$24,904,823
Accumulated Depreciation:				
	December 31,			December 31,
Class	2007	Additions	Deletions	2008
Buildings	(\$406,764)	(\$63,735)	\$0	(\$470,499)
Improvements Other Than Buildings	(5,049,977)	(372,115)	0	(5,422,092)
Machinery and Equipment	(519,747)	(122,900)	63,894	(578,753)
Total Depreciation	(\$5,976,488)	(\$558,750)	\$63,894	(\$6,471,344)
Net Value:	\$15,187,745			\$18,433,479

NOTE 9 – DEFINED BENEFIT PENSION PLANS

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

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

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

NOTE 9 – DEFINED BENEFIT PENSION PLANS (Continued)

A. Ohio Public Employees Retirement System ("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 OPERS: the Traditional Pension Plan (TP), the Member-Directed Plan (MD), and the Combined Plan (CO). The TP Plan is a cost-sharing multiple employer defined benefit pension plan.

The MD Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the MD Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon. The CO Plan is a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. Under the CO Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the TP Plan. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the MD Plan.

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

The ORC provides statutory authority for employee and employer contributions. For 2008, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). The employee contribution rate is 10.0%, 10.1% for law enforcement. The 2008 employer contribution rate for local government employer units was 14.00%, of covered payroll. A portion of the County's contribution is used to fund pension obligations with the remainder being used to fund health care benefits; for 2008, 7.0% of annual covered salary was the portion used to fund pension obligations. For law enforcement, the employer rate was 17.40% of covered payroll, 10.40% to fund the pension fund and 7.0% to fund health care. The contribution requirements of plan members and the County are established and may be amended by the OPERS Board. The County's contributions to the Ohio PERS for the years ending December 31, 2008, 2007, and 2006 were \$2,190,804, \$2,584,110 and \$2,711,926, respectively, for employees of the County and \$321,992, \$335,248 and \$344,616 respectively, for law enforcement officers, which were equal to the required contributions for each year.

NOTE 9 – DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teachers Retirement System

Plan Description - 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, a cost sharing, multiple-employer public employee retirement system.

STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at <u>www.strsoh.org</u>.

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

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

Funding Policy - For the fiscal year ended June 30, 2008, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2007, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

NOTE 9 – DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teachers Retirement System (Continued)

The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended June 30, 2008, 2007, and 2006 were \$56,375, \$51,230, and \$53,683 respectively; which were equal to the required contributions for each year. All contributions from the County and plan members were made to the defined benefit plan.

NOTE 10 - POSTEMPLOYMENT BENEFITS

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

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

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

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

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

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

NOTE 10 - POSTEMPLOYMENT BENEFITS (Continued)

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

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2008, local government employers contributed at a rate of 14.00% of covered payroll. Law enforcement employers contributed at a rate of 17.4% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local government employers and 18.1% for law enforcement. Active members do not make contributions to the OPEB plan.

The OPERS Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. For 2008, the employer contribution allocated to the health care plan was 7.0% of covered payroll for employees of the County and 7.0% for law enforcement.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions for health care to the OPERS for the years ending December 31, 2008, 2007, and 2006 were \$2,190,804, \$1,702,108 and \$1,326,486, respectively, for employees of the County and \$216,726, \$158,001 and \$124,760 respectively, for law enforcement officers, which were equal to the required contributions for each year.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

B. State Teachers Retirement System

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

NOTE 10 - POSTEMPLOYMENT BENEFITS (Continued)

B. State Teachers Retirement System (Continued)

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

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2008, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended June 30, 2008, 2007, and 2006 were \$4,337, \$3,941, and \$4,129 respectively; which were equal to the required contributions for each year.

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, 2008, the County's accumulated, unpaid compensated absences amounted to \$3,125,832. Of this amount, \$3,010,328 is recorded as Governmental Activities on the Entity Wide Statement of Net Assets (\$1,803,861 is reported as due within one year), \$115,504 is recorded as Business-type activities (\$66,611 is reported as due within one year).

NOTE 12 - NOTES PAYABLE

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

	Maturity Date	Balance January 1, 2008	Additions	(Reductions)	Balance December 31, 2008
Enterprise Funds Notes Payable:					
4.00% Water System	11/27/2008	\$375,040	\$0	(\$375,040)	\$0
4.00% Sewer System	11/27/2008	4,544,960	0	(4,544,960)	0
4.00% Transfer Station	11/27/2008	1,150,000	0	(1,150,000)	0
2.50% Water System	11/24/2009	0	575,000	0	575,000
2.50% Sewer System	11/24/2009	0_	1,450,000	0	1,450,000
Total Enterprise Notes Paya	ble	\$6,070,000	\$2,025,000	(\$6,070,000)	\$2,025,000

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NOTE 13 - LONG-TERM LIABILITIES

Long-term debt and other long-term obligations of the County at December 31, 2008 were as follows:

		Interest Rate	Maturity Date	Original Issue Amount	Balance January 1, 2007	Additions	Retired	Balance December 31, 2008	Amounts Due Within One Year
Govern	mental Activities:		·						
	ral Obligation Bonds:								
	Juvenile Detention Center Bonds	4.20 - 4.88%	2010	\$2,230,000	\$640,000	\$0	(\$205,000)	\$435,000	\$215,000
	Hobart Building Bonds	1.65 - 5.00%	2022	3,600,000	2,925,000	0	(150,000)	2,775,000	155,000
	Juvenile Detention Center Bonds	1.65 - 5.00%	2022	990,000	805,000	0	(40,000)	765,000	40,000
	Utility Administration Building Bonds		2022	810,000	665,000	0	(35,000)	630,000	35,000
	Human Service Building Bonds	1.65 - 5.00%	2022	505,000	410,000	0	(20,000)	390,000	20,000
2002	Total General Obligation Bonds	1.05 - 5.0070	2022	505,000	5,445,000	0	(450,000)	4,995,000	465,000
	Superfund Site Liability				1,899,771	0	(248,523)	1,651,248	0
	Capital Leases			180,708	152,321	0	(38,185)	114,136	39.400
	Compensated Absences			100,700	2,856,959	3,010,328	(2,856,959)	3,010,328	1,803,861
	Total Governmental Activities Long	town Lighili	tion		\$10,354,051	\$3,010,328	(\$3,593,667)	\$9,770,712	\$2,308,261
	Total Governmental Activities Long	-term Liabin	ues		\$10,334,031	\$5,010,528	(\$3,393,007)	\$9,770,712	\$2,508,201
	s-Type Activities:								
	ral Obligation Bonds:					**		****	***
	Camp Troy Water Bonds	4.20 - 4.88%	2017	\$735,530	\$436,236	\$0	(\$36,445)	\$399,791	\$38,654
1997	Shenandoah Sewer Bonds	4.20 - 4.88%	2017	49,617	29,427	0	(2,459)	26,968	2,607
1997	Evanston Sewer Bonds	4.20 - 4.88%	2017	531,468	315,210	0	(26,334)	288,876	27,930
1997	Deercliff Sewer Bonds	4.20 - 4.88%	2017	492,840	292,300	0 0	(24,420)	267,880	25,900
1997	Camp Troy Sewer Bonds	4.20 - 4.88%	2017	1,520,545	901,827	0	(75,342)	826,485	79,909
1997 1997	Solid Waste Bonds	4.20 - 4.88% 4.20 - 4.88%	2010 2010	1,400,000	400,000	0	(125,000)	275,000 75,000	135,000 35,000
1997	Ash Pit Bonds Transfer Station Improvement Bonds	4.20 - 4.88%	2010	365,000 505,000	110,000 290,000	0	(35,000) (20,000)	270.000	25,000
2002	Water Line Improvement Bonds	4.20 - 4.88%	2017	303,000 860,000	290,000 700,000	0	(20,000) (35,000)	270,000 665,000	25,000
2002	County Road 25 Bonds-Sewer	1.65 - 5.00%	2022	52,000	42,000	0	(33,000)	40,000	2,000
2002	Monin Sewer Bonds	1.65 - 5.00%	2022	273,000	215,000	0	(11,000)	204,000	16,000
	Kessler Sewer Bonds	1.65 - 5.00%	2022	40,000	33,000	0	(11,000) (2,000)	31,000	2,000
2002	Cedar Ridge Sewer Bonds	3.00 - 4.38%	2022	203,000	187,000	0	(8,000)	179,000	9,000
2005	Merrimont Sewer Bonds	3.00 - 4.38%	2025	1,165,000	1,088,000	0	(42,000)	1,046,000	39,000
2005	Cedar Ridge Water Bonds	3.00 - 4.38%	2025	278,000	259,000	0	(10,000)	249.000	11,000
2005	Merrimont Water Bonds	3.00 - 4.38%	2025	409,000	381,000	0	(15,000)	366,000	16,000
2007	Conwood Sewer	3.875 - 4.4%	2027	205,000	205,000	0	(7,020)	197,980	7,020
2007	Conwood Water	3.875 - 4.4%	2027	242,000	242,000	0	(8,288)	233,712	8,288
2007	Rosewood/Stonewood Water	3.875 - 4.4%	2027	203,000	203,000	0	(6,952)	196,048	6,952
2007	Wonder Way Waterline	3.875 - 4.4%	2027	80,000	80,000	0	(2,740)	77,260	2,740
2008	County Road 25-A Sewer	3.00 - 4.85%	2028	2,145,410	0	2,145,410	0	2,145,410	74,493
2008	South Co. Rd. 25-A Sewer	3.00 - 4.85%	2028	101,590	0	101,590	0	101,590	3,527
2008	UVMC Water Tower	3.00 - 4.85%	2028	140,000	0	140,000	0	140,000	4,861
2008	Transfer Statation	3.00 - 4.85%	2028	1,213,000	0	1,213,000	0	1,213,000	42,119
	Total General Obligation Bonds				6,410,000	3,600,000	(495,000)	9,515,000	650,000
Ohio	Public Works Commission Loans:								
1995	Shenandoah Sewer Replacement	0.00%	2015	392,000	137,200	0	(19,600)	117,600	19,600
2006	Merrimont Area Water Replacement	0.00%	2026	500,000	180,000	0	(10,000)	170,000	10,000
2006	Merrimont Area Sewer Replacement	0.00%	2026	200,000	180,000	0	(10,000)	170,000	10,000
2002	Brandt Water Line	0.00%	2022	500,000	350,000	0	(25,000)	325,000	25,000
2008	Casstown Sanitary Sewer	0.00%	2029	225,000	0	225,000	0	225,000	11,250
	Total Ohio Public Works Commissio	on Loans			847,200	225,000	(64,600)	1,007,600	75,850
	Ohio Water Development Authority L	oan	2029	945,347	0	945,347	0	945,347	0
	Landfill Postclosure Care Liability				26,139	549	0	26,688	0
	Compensated Absences Payable				129,207	115,504	(129,207)	115,504	66,611
	Total Business-Type Activities Long	-term Liabili	ties		\$7,412,546	\$4,886,400	(\$688,807)	\$11,610,139	\$792,461
	••								

NOTE 13 - 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, 2008 follows:

		General Oblig		OPWC Loans		
	Governmenta	al Activities	Business-Typ	e Activities		
Years	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$465,000	\$217,378	\$650,000	\$421,921	\$75,850	\$0
2010	480,000	198,915	675,000	392,578	75,850	0
2011	270,000	179,090	500,000	364,321	75,850	0
2012	280,000	169,370	515,000	343,564	75,850	0
2013	290,000	158,870	545,000	321,824	75,850	0
2014-2018	1,620,000	608,158	2,835,000	1,223,094	300,850	0
2019-2023	1,590,000	199,270	2,110,000	669,232	231,250	0
2024-2028	0	0	1,685,000	218,435	96,250	0
Totals	\$4,995,000	\$1,731,051	\$9,515,000	\$3,954,969	\$1,007,600	\$0

The County was approved by the Ohio Water Development Authority (OWDA) for a Water Pollution Control Loan in 2008 for the Village of Casstown sewer project. An amortization schedule for this loan has not been completed by OWDA.

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 \$2,610,000 at December 31, 2008 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.

NOTE 13 - LONG-TERM LIABILITIES (Continued)

C. <u>Conduit Debt</u> (Continued)

As of December 31, 2008, there were twenty-three series of Industrial Revenue Bonds and one series of Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the twenty-three series of Industrial Revenue Bonds issued prior to January 1, 1996 could not be determined; however, their original issue amounts totaled \$25,499,000. The aggregate principal amount payable for the Hospital Revenue Bonds, issued June 23, 2007, was \$43,110,000 at year end.

During 2007, the County entered into two lease agreements on behalf of local businesses. The businesses are listed as sublessee's and wholly responsible for the payments and other costs associated with the leased premises. Accordingly, the leases are not reported as liabilities in the County's financial statements. The balance of the two leases as of December 31, 2008 was \$3,296,628.

NOTE 14 - CAPITAL LEASES

The County is obligated under four leases accounted for as a capital lease. The cost of the leased assets (E-911 software/hardware and three postage machines) is accounted for in the Governmental Activities as machinery and equipment. The original cost of the assets under capital lease is \$180,708.

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, 2008.

Year Ending December 31,	Capital Leases
2009	\$42,782
2010	39,002
2011	25,826
2012	12,923
Minimum Lease Payments	120,533
Less: Amount representing interest at the County's	
incremental borrowing rate of interest	(6,397)
Present value of minimum lease payments	\$114,136

NOTE 15 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

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

NOTE 15 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS (Continued)

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

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

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

North and South Landfills

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

Ash Disposal Pit and Ash Pile

Ash wastes and contaminated soils form 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 \$1,651,248. 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 \$218,050 in revenues in 2008 leaving the fund balance in the Super Cleanup Fund at \$80,132. It is estimated that the revenue derived from the sales tax will be sufficient to cover the closure and postclosure care costs identified above.

NOTE 16 - RELATED PARTY TRANSACTIONS

During 2008, 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 \$495,026 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 \$792,089.

NOTE 17 - CONTINGENCIES

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

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 18 - RISK MANAGEMENT

A. Insurance

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

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of 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.

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.

NOTE 18 - RISK MANAGEMENT (Continued)

A. Insurance (Continued)

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. <u>Self Insurance</u>

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 \$7,887,610. The claims liability of \$872,139 reported in the Hospitalization Fund at December 31, 2008 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 and the amount of the loss can be reasonably estimated.

Changes in the Hospitalization Fund's claims liability amount in fiscal years 2007 and 2008 were as follows:

	Beginning of	Current Year Claims and	Claima	Balance at
Fiscal Year	Fiscal Year Liability	Changes in Estimates	Claims Payments	Fiscal Year End
Fiscal Teal	Liability	Estimates	Fayments	Tear Ellu
2007	550,557	6,437,721	(5,994,031)	994,247
2008	994,247	6,046,697	(6,168,805)	872,139

NOTE 19 – CONSTRUCTION COMMITMENTS

As of December 31, 2008, the County had the following construction commitments outstanding:

Remaining	Expected
Construction	Date of
Commitment	Completion
\$202,718	November 2009
154,138	November 2009
78,160	September 2009
37,794	April 2009
16,828	November 2009
15,026	November 2009
	Construction Commitment \$202,718 154,138 78,160 37,794 16,828

NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS

A. Tri County Board of Recovery and Mental Health Services

The Tri County Board of Recovery and Mental Health Services (Tri County Board) is a jointly governed organization among Miami, Darke and Shelby counties. The Tri County Mental Health Board provides leadership in planning for and supporting community-based alcohol, drug addiction and mental health services in cooperation with public and private resources with emphasis on the development of prevention and early intervention programming while respecting, protecting and advocating for the rights of persons as consumers of alcohol, drug addiction and mental health services. The ability to influence operations depends on the County's representation on the Board. The Board of Trustees consists of eighteen members: four members are appointed by the Director of the Ohio Department of Mental Health, four members are appointed by the Director of the Ohio Department of Alcohol And Drug Addiction Services and the remaining ten members are appointed by the County Commissioners of Miami, Darke and Shelby counties in the same proportion as the County's population bears to the total population of the three counties combined. During 2008, the County contributed \$1,964,791 by voted levy for the operations of the organization. Miami County acts as the fiscal agent for the Tri County Board and its financial activity is included as an agency of the County. Financial information may be obtained from the County Auditor, Matthew W. Gearhardt, 201 West Main Street, Troy, Ohio 45373-2363.

NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

B. West Central Ohio Network

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin, and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Boards of Mental Retardation and Development Disabilities (MR/DD Boards) of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating MR/DD Boards. Payments to West Con are limited to the Supported Living funds of each participating county. During 2008, the County spent \$1,668,081 of the balance on deposit with West Con while receiving \$1,741,021. The balance at December 31, 2008 was \$602,268. Financial information can be obtained from Saul Bauer, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

Combining and Individual Fund STATEMENTS AND SCHEDULES

T he following combining statements and schedules include the Major and Nonmajor Governmental Funds and Fiduciary Funds.



Nonmajor Governmental Funds

Special Revenue Funds

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

Child Support Enforcement Agency Fund

This fund is used to account for fees collected for the administration of support enforcement activities.

Dog and Kennel Fund

This fund is used to account for fees collected for defraying the cost of administering the registration program, for compensation of the county dog wardens, deputy pound keepers and staff and for the payments of animal claims.

Shelter / Domestic Violence Fund

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

Youth Services Subsidy Fund

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

E-911 Emergency Operations Fund

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

Public Defender Fund

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

Delinquent Tax Collection Fund

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

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.

Special Revenue Funds

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

Super Cleanup Fund

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

Emergency Management Agency Fund

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

Enforcement and Education Fund

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

Juvenile Detention / Rehabilitation Center Fund

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

County Probation Services Fund

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

Recycle Grant Fund

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

Special Revenue Funds

Urban Mass Transportation Fund

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

Community Development Block Grant Fund

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

Children's Services Board Fund

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

Legal Research Fund

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

One-Stop Shop Fund

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

Law Enforcement Fund

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

County Recorder Equipment Fund

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

Court Computerization Fund

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

Dispute Resolution Fund

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

Special Revenue Funds

Commissary Fund

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

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 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.

Combining Balance Sheet Nonmajor Governmental Funds December 31, 2008

	Nonmajor Special Revent Funds	ue Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 7,654,90	3 \$ 123,121	\$ 3,305,634	\$ 11,083,658
Investments	5,325,22	5 0	0	5,325,225
Receivables:				
Taxes	476,83	5 0	0	476,835
Accounts	117,45	6 0	0	117,456
Intergovernmental	3,202,18	9 0	0	3,202,189
Loans	850,26	8 0	0	850,268
Due from Other Funds	221,94	5 0	0	221,945
Prepaid Items	41,57	50	0	41,575
Total Assets	\$ 17,890,39	6 \$ 123,121	\$ 3,305,634	\$ 21,319,151
Liabilities:				
Accounts Payable	\$ 605,88	8 \$ 0	\$ 1,200	\$ 607,088
Accrued Wages and Benefits Payable	475,41	5 0	0	475,415
Intergovernmental Payable	27,67	9 0	0	27,679
Due to Other Funds	126,38	2 0	0	126,382
Interfund Loans Payable	78,34	3 0	0	78,343
Deferred Revenue	2,462,96	7 0	0	2,462,967
Total Liabilities	3,776,67	4 0	1,200	3,777,874
Fund Balances:				
Reserved for Encumbrances	1,398,02	4 0	19,362	1,417,386
Reserved for Prepaid Items	41,57	5 0	0	41,575
Reserved for Debt Service		0 123,121	0	123,121
Reserved for Loans Receivable	850,26	8 0	0	850,268
Undesignated/Unreserved in:				
Special Revenue Funds	11,823,85	5 0	0	11,823,855
Capital Projects Funds		0 0	3,285,072	3,285,072
Total Fund Balances	14,113,72	2 123,121	3,304,434	17,541,277
Total Liabilities and Fund Balances	\$ 17,890,39	6 \$ 123,121	\$ 3,305,634	\$ 21,319,151

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Governmental Funds For the Year Ended December 31, 2008

Revenues:	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds	
Taxes	\$ 2.496.219	\$ 0	\$ 0	\$ 2,496,219	
	\$ 2,496,219 10,220,716	\$ 0 0	\$ 0 210,863	\$ 2,496,219 10,431,579	
Intergovernmental Revenues					
Charges for Services Licenses and Permits	8,820,791 10	0	149,034 0	8,969,825	
	1,228	0 0	0	10 1,228	
Investment Earnings			0		
Fines and Forfeitures	174,673	0		174,673	
All Other Revenues	182,108	0	0 359,897	182,108	
Total Revenue	21,895,745	0	359,897	22,255,642	
Expenditures:					
Current:					
Public Safety	7,409,295	0	0	7,409,295	
Health	347,605	0	0	347,605	
Human Services	7,124,975	0	0	7,124,975	
Conservation and Recreation	122,657	0	0	122,657	
Public Works	2,431,646	0	0	2,431,646	
General Government	3,354,680	0	0	3,354,680	
Capital Outlay	0	0	853,981	853,981	
Debt Service:					
Principal Retirement	18,433	450,000	0	468,433	
Interest and Fiscal Charges	3,721	234,454	0	238,175	
Total Expenditures	20,813,012	684,454	853,981	22,351,447	
Excess (Deficiency) of Revenues	1 000 700	(604.454)	(10.1.00.1)	(05.005)	
Over Expenditures	1,082,733	(684,454)	(494,084)	(95,805)	
Other Financing Sources (Uses):					
Transfers In	0	685,014	0	685,014	
Transfers Out	(269,800)	0	(84,646)	(354,446)	
Total Other Financing Sources (Uses)	(269,800)	685,014	(84,646)	330,568	
Net Change in Fund Balance	812,933	560	(578,730)	234,763	
Fund Balances at Beginning of Year	13,300,789	122,561	3,883,164	17,306,514	
Fund Balances End of Year	\$ 14,113,722	\$ 123,121	\$ 3,304,434	\$ 17,541,277	
		´			

Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2008

	Child Support Enforcement Agency		Dog and Kennel		Shelter/Domestic Violence		Youth Services Subsidy	
Assets:								
Cash and Cash Equivalents	\$	974,885	\$	141,318	\$	39,557	\$	303,528
Investments		1,114,911		0		0		347,125
Receivables:								
Taxes		0		0		0		0
Accounts		35,274		0		2,000		0
Intergovernmental		22,614		4,922		83,799		153,891
Loans		0		0		0		0
Due from Other Funds		0		0		0		28,737
Prepaid Items		0		0		0		0
Total Assets	\$	2,147,684	\$	146,240	\$	125,356	\$	833,281
Liabilities:								
Accounts Payable	\$	0	\$	1,884	\$	0	\$	15,681
Accrued Wages and Benefits Payable		40,874		10,958		8,045		33,742
Intergovernmental Payable		0		1,943		0		5,176
Due to Other Funds		91,857		3,563		0		8,060
Interfund Loans Payable		0		0		0		0
Deferred Revenue		0		0		66,649		67,689
Total Liabilities		132,731		18,348		74,694		130,348
Fund Balances:								
Reserved for Encumbrances		7,091		3,917		1,656		58,884
Reserved for Prepaid Items		0		0		0		0
Reserved for Loans Receivable		0		0		0		0
Undesignated/Unreserved		2,007,862		123,975		49,006		644,049
Total Fund Balances		2,014,953		127,892		50,662		702,933
Total Liabilities and Fund Balances	\$	2,147,684	\$	146,240	\$	125,356	\$	833,281

Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2008

E-911 Emergency Operations		Public Defender			Delinquent Tax Collection		eal Estate Appraisal	Pre-Trial Services	County Conservancy		
\$	1,301,189	\$	101,204	\$	459,314	\$	386,928	\$ 17,052	\$	49,149	
	1,488,085		0		0		442,506	0		0	
	325,955		0		0		0	0		118,284	
	0		1,100		0		0	0		0	
	7,454		22,871		0		0	41,090		6,535	
	0		0		0		0	0		0	
	2,095		0		0		0	0		0	
	33,789		1,028		0		0	 0		0	
\$	3,158,567	\$	126,203	\$	459,314	\$	829,434	\$ 58,142	\$	173,968	
\$	18,580	\$	0	\$	0	\$	111,300	\$ 0	\$	0	
	73,016		18,560		5,131		24,554	3,941		0	
	0		0		0		0	0		0	
	0		0		0		0	0		0	
	0		0		0		0	9,026		0	
	0		0		0		0	 18,639		124,819	
	91,596		18,560		5,131		135,854	 31,606		124,819	
	119,415		4,470		1 220		251,165	555		363	
					1,239						
	33,789 0		1,028 0		0		0	0		0 0	
	-		-		-			-			
	2,913,767	1	102,145		452,944		442,415	 25,981		48,786	
¢	3,066,971	\$	107,643	454,183		693,580		\$ 26,536		\$ 172.068	
\$	3,158,567	\$	126,203	\$	459,314	\$	829,434	\$ 58,142	\$	173,968	

Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2008

	Super Cleanup		Emergency Management Agency		Enforcement and Education		Juvenile Detention/ Rehabilitation Center	
Assets:								
Cash and Cash Equivalents	\$	47,536	\$	60,303	\$	66,481	\$	774,052
Investments		0		0		0		885,233
Receivables:								
Taxes		32,596		0		0		0
Accounts		0		0		0		0
Intergovernmental		0		225,111		0		718,377
Loans		0		0		0		0
Due from Other Funds		0		0		0		0
Prepaid Items		0		0	0		4,958	
Total Assets	\$	80,132	\$	285,414	\$	66,481	\$	2,382,620
Liabilities:								
Accounts Payable	\$	0	\$	0	\$	23,600	\$	30,651
Accrued Wages and Benefits Payable		0		4,415		0		138,431
Intergovernmental Payable		0		0		0		1,904
Due to Other Funds		0		0		0		9,981
Interfund Loans Payable		0		0		5,299		0
Deferred Revenue		0		177,735		0		169,673
Total Liabilities		0		182,150		28,899		350,640
Fund Balances:								
Reserved for Encumbrances		35,589		116,615		27,672		96,766
Reserved for Prepaid Items		0		0		0		4,958
Reserved for Loans Receivable		0		0		0		0
Undesignated/Unreserved		44,543		(13,351)		9,910		1,930,256
Total Fund Balances		80,132		103,264		37,582		2,031,980
Total Liabilities and Fund Balances	\$	80,132	\$	285,414	\$	66,481	\$	2,382,620

Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2008

County Probation Services		Recycle Grant		Urban Mass Transportation		D	Community evelopment block Grant		Children's rvices Board	Legal Research		
\$	39,713	\$	20,713	\$	386,156	\$	132,705	\$	638,806	\$	28,634	
	0		0		0		0		730,560		0	
	0		0		0		0		0		0	
	0		0		0		0		6,874		0	
	25,396		0		426,462		860,285		548,592		0	
	0		0		0		850,268		0		0	
	0		0		42,663		0		148,450)		
	0		0		0		0		1,800		0	
\$	65,109	\$	20,713	\$	855,281	\$	1,843,258	\$	2,075,082	\$	28,634	
\$	7,211	\$	0	\$	69,415	\$	118,784	\$	179,680	\$	1,089	
	11,302		0		0		0		68,931		0	
	0		0		0		0		17,456		0	
	0		0		8,882		1,050		2,989		0	
	2,643		0		0		59,510		0		0	
	14,604		0		108,070		1,381,397		300,639		0	
	35,760		0		186,367		1,560,741		569,695		1,089	
	1,710		1,003		167 520		102 222		116,409		626	
	1,710		,		167,539		192,323 0		<i>,</i>			
	0		0 0		0		0		1,800 0		0	
					-		850,268		÷		0	
	27,639		19,710		501,375		(760,074)		1,387,178	26,919		
¢	29,349	¢	20,713			¢	\$ 1.842.258		1,505,387		27,545	
\$	65,109	\$	20,713	\$	855,281	\$	1,843,258	\$	2,075,082	\$	28,634	

Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2008

Assets:	One-Stop Shop		Law Enforcement		County Recorder Equipment		Court Computerization	
	\$	192 400	\$	105,673	\$	241 210	\$	277.014
Cash and Cash Equivalents Investments	\$	182,400 0	Э	105,675	Э	241,219 0	Э	277,014
Receivables:		0		0		0		316,805
Taxes		0		0		0		0
		-				0		-
Accounts		18,303		0		0		21,577
Intergovernmental		6,143		33,053		0		0
Loans		0		0		0		0
Due from Other Funds		0		0		0		0
Prepaid Items		0	_	0	_	0	<u>_</u>	0
Total Assets	\$	206,846	\$	138,726	\$	241,219	\$	615,396
Liabilities:								
Accounts Payable	\$	0	\$	0	\$	0	\$	2,278
Accrued Wages and Benefits Payable		14,676		0		0		5,636
Intergovernmental Payable		0		0		0		0
Due to Other Funds		0		0		0		0
Interfund Loans Payable		0		1,865		0		0
Deferred Revenue		0		33,053		0		0
Total Liabilities		14,676		34,918		0		7,914
Fund Balances:								
Reserved for Encumbrances		2,514		11,723		34,769		49,517
Reserved for Prepaid Items		_,		0		0		0
Reserved for Loans Receivable		0		0		0		0
Undesignated/Unreserved		189,656		92,085		206,450		557,965
Total Fund Balances		192,170		103,808		241,219		607,482
Total Liabilities and Fund Balances	\$ 206,846		\$	138,726	\$	241,219	\$	615,396
Four Endomices and Fully Datances	ψ	200,040	Ψ	156,720	Ψ	271,217	Ψ	015,570

Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2008

Dispute esolution	Commissary		Food Services		Common Pleas Court - Special Projects		Sheriff's Juvenile Safety Trust		Municipal Court Restitution	
\$ 113,733	\$	119,748	\$	175,819	\$	423,546	\$	1,567	\$	3,396
0		0		0		0		0		0
0		0		0		0		0		0
6,942		14,053		0		11,333		0		0
0		0		15,594		0		0		0
0		0		0		0		0		0
0		0		0		0		0		0
 0	· · · · · · · · · · · · · · · · · · ·			0		0		0		0
\$ 120,675	\$	133,801	\$ 191,413		\$	434,879	\$	1,567	\$	3,396
\$ 1,348	\$	11,368	\$	8,019	\$	5,000	\$	0	\$	0
8,748		0		0		4,455		0		0
0		0		0		1,200		0		0
0		0		0		0		0		0
0		0		0		0		0		0
0		0		0		0		0		0
 10,096		11,368		8,019		10,655		0		0
9,884		19,648		55,526		1,977		0		6,901
0		0		00,020		0		0		0,501
0		0		0		0		0		0
100,695		102,785		127,868		422,247		1,567		(3,505)
110,579		122,433		183,394		424,224		1,567		3,396
\$ 120,675	\$	133,801	\$	191,413	\$	434,879	\$	1,567	\$	3,396

Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2008

	Children's Services Trust I \$ 32,020 \$			R.E. Trust	Total Nonmajor Special Revenue Funds		
Assets:							
Cash and Cash Equivalents	\$	32,020	\$	9,545	\$	7,654,903	
Investments		0		0		5,325,225	
Receivables:							
Taxes		0		0		476,835	
Accounts		0		0		117,456	
Intergovernmental		0		0		3,202,189	
Loans		0		0		850,268	
Due from Other Funds		0		0		221,945	
Prepaid Items		0		0		41,575	
Total Assets	\$	\$ 32,020		9,545	\$	17,890,396	
Liabilities:							
Accounts Payable	\$	0	\$	0	\$	605,888	
Accrued Wages and Benefits Payable		0		0		475,415	
Intergovernmental Payable		0		0		27,679	
Due to Other Funds		0		0		126,382	
Interfund Loans Payable		0		0		78,343	
Deferred Revenue		0		0		2,462,967	
Total Liabilities		0		0	_	3,776,674	
Fund Balances:							
Reserved for Encumbrances		558		0		1,398,024	
Reserved for Prepaid Items		0		0		41,575	
Reserved for Loans Receivable		0		0		850,268	
Undesignated/Unreserved		31,462		9,545		11,823,855	
Total Fund Balances		32,020		9,545	14,113,722		
Total Liabilities and Fund Balances	\$	32,020	\$	9,545	\$	17,890,396	



Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Special Revenue Funds For the Year Ended December 31, 2008

P	Child Support Enforcement Agency	Dogand Kennel	Youth Services Subsidy	
Revenues:	¢ 0	¢ 0	¢ O	¢ 0
Taxes	\$ 0	\$ 0 0	\$ 0	\$ 0
Intergovernmental Revenues	1,294,542		171,764	405,711
Charges for Services Licenses and Permits	390,154 0	278,165 0	13,717	665,382
	0	0	0	0
Investment Earnings	-	ů.	0	0
Fines and Forfeitures	0	19,478	0	650
All Other Revenue	49,102	60	6,034	1,432
Total Revenue	1,733,798	297,703	191,515	1,073,175
Expenditures:				
Current:				
Public Safety	0	0	0	358,584
Health	0	347,605	0	0
Human Services	1,672,710	0	190,993	816,650
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	1,672,710	347,605	190,993	1,175,234
-				<u> </u>
Excess (Deficiency) of Revenues				
Over Expenditures	61,088	(49,902)	522	(102,059)
Other Financing Sources (Uses):				
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	61,088	(49,902)	522	(102,059)
Fund Balances at Beginning of Year	1,953,865	177,794	50,140	804,992
Fund Balances End of Year	\$ 2,014,953	\$ 127,892	\$ 50,662	\$ 702,933

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Special Revenue Funds For the Year Ended December 31, 2008

E-911 Emergency Operations	Public Defender		Delinquent Tax Collection		Real Estate Appraisal		Pre-Trial Services		County Conservancy	
\$ 2,180,490	\$	0	\$	0	\$	0	\$	0	\$	97,679
0		315,959		0		0		86,033		16,192
300,105		64,768		251,506		941,926		0		0
0		0		0		10		0		0
0		0		0		0		0		0
0		0		0		0		0		0
 952		668		678		0		0		0
 2,481,547		381,395		252,184		941,936		86,033		113,871
2,461,571		0		0		0		0		0
0		0		0		0		0		0
0		0		0		0		0		0
0		0		0		0		0		122,657
0		0		0		0		0		0
0		421,704		107,466		1,119,633		95,647		0
18,433		0		0		0		0		0
 3,721		0		0		0		0		0
 2,483,725		421,704		107,466		1,119,633		95,647		122,657
(2, 178)		(40,309)		144,718		(177,697)		(9,614)		(8,786)
 0		0		0		0		0		0
 0		0		0		0		0		0
(2,178)		(40,309)		144,718		(177,697)		(9,614)		(8,786)
3,069,149		147,952		309,465		871,277		36,150		57,935
\$ 3,066,971	\$	107,643	\$	454,183	\$	693,580	\$	26,536	\$	49,149

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Special Revenue Funds For the Year Ended December 31, 2008

P	Community Based Corrections Act Grant	Super Cleanup	Emergency Management Agency	Enforcement and Education
Revenues:	¢ 0	¢ 010.050	¢ 0	¢ 0
Taxes	\$ 0	\$ 218,050	\$ 0	\$ 0
Intergovernmental Revenues	0	0	165,432	29,389
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Investment Eamings Fines and Forfeitures	0	0	0	0
	0	0	0	12,366
All Other Revenue	0	0	0	0
Total Revenue	0	218,050	165,432	41,755
Expenditures:				
Current:				
Public Safety	0	0	121,355	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	0	248,523	0	0
General Government	2,017	0	0	52,994
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	2,017	248,523	121,355	52,994
Energy (Deficience) of Decomposition				
Excess (Deficiency) of Revenues	(2.017)	(20, 472)	44.077	(11.220)
Over Expenditures	(2,017)	(30,473)	44,077	(11,239)
Other Financing Sources (Uses):				
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	(2,017)	(30,473)	44,077	(11,239)
Fund Balances at Beginning of Year	2,017	110,605	59,187	48,821
Fund Balances End of Year	\$ 0	\$ 80,132	\$ 103,264	\$ 37,582

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Special Revenue Funds For the Year Ended December 31, 2008

De Reha	uvenile eten tion/ abil itat ion Center	County Probati on Services		Recycle Grant		rban Mass ansportation	De	ommunit y evelopment lock Grant	Children's Services Board		
\$	0	\$	0	\$	0	\$ 0	\$	0	\$	0	
	1,751,255		46,448		20,000	1,134,805		1,237,819		3,224,010	
	2,490,483		257,483		0	423,310		3,900		1,534,072	
	0		0		0	0		0		0	
	0		0		0	0		0		0	
	0		0		0	0		0		0	
	1,944		0		0	 0		8,444		48,783	
	4,243,682		303,931		20,000	 1,558,115		1,250,163		4,806,865	
	4,027,049		0		0	0		0		0	
	0		0		0	0		0		0	
	0		0		0	0		0		4,426,708	
	0		0		0	0		0		0	
	0		0		0	1,119,515		1,063,608		0	
	0		341,161		32,309	0		0		0	
	0		0		0	0		0		0	
	0		0		0	 0		0		0	
	4,027,049		341,161		32,309	 1,119,515		1,063,608		4,426,708	
	216,633		(37,230)		(12,309)	438,600		186,555		380,157	
	(225,000)		0		0	0		0		0	
	(225,000)		0		0	 0		0		0	
	(8,367)		(37,230)		(12,309)	438,600		186,555		380,157	
	2,040,347		66,579		33,022	 230,314		95,962		1,125,230	
\$	2,031,980	\$	29,349	\$	20,713	\$ 668,914	\$	282,517	\$	1,505,387	

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Special Revenue Funds For the Year Ended December 31, 2008

	Legal Research	One-Stop Shop	Law Enforcement	County Recorder Equipment
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	33,888	0
Charges for Services	8,274	411,880	45,767	62,186
Licenses and Permits	0	0	0	0
Investment Eamings	0	0	0	0
Fines and Forfeitures	2,440	0	2,648	0
All Other Revenue	0	699	0	0
Total Revenue	10,714	412,579	82,303	62,186
Expenditures:				
Current:				
Public Safety	0	0	72,228	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	5,721	498,181	0	95,219
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	5,721	498,181	72,228	95,219
Excess (Deficiency) of Revenues				
Over Expenditures	4,993	(85,602)	10,075	(33,033)
Other Financing Sources (Uses):				
Transfers Out	0	(44,800)	0	0
Total Other Financing Sources (Uses)	0	(44,800)	0	0
Net Change in Fund Balance	4,993	(130,402)	10,075	(33,033)
Fund Balances at Beginning of Year	22,552	322,572	93,733	274,252
Fund Balances End of Year	\$ 27,545	\$ 192,170	\$ 103,808	\$ 241,219

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Special Revenue Funds For the Year Ended December 31, 2008

	Court outerization	Di spute Res olution		Commissary		Food Services		Common Pleas Court - Special Projects		Sheriff's Juvenile Safety Trust	
\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
	0		85,300		0		202,169		0		0
	319,187		0		200,111		0		158,415		0
	0		0		0		0		0		0
	0		0		0		0		0		0
	0	137,09			0		0		0		0
	0		0		3,808		0		0		0
	319,187		222,391		203,919		202,169		158,415		0
	0		0		199,062		169,446		0		0
	0		0		0		0		0		0
	0		0		0		15,777		0		0
	0		0		0		0		0		0
	0		0		0		0		0		0
	219,326		209,797		0		0		96,844		0
	0		0		0		0		0		0
	0		0		0		0		0		0
	219,326		209,797		199,062		185,223		96,844		0
	99,861		12,594		4,857		16,946		61,571		0
	0		0		0		0		0		0
	0		0		0		0		0		0
	99,861		12,594		4,857		16,946		61,571		0
<u>_</u>	507,621		97,985	.	117,576		166,448		362,653		1,567
\$	607,482	\$	110,579	\$	122,433	\$	183,394	\$	424,224	\$	1,567

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Special Revenue Funds For the Year Ended December 31, 2008

	Munici pal Cou Rest ituti on	urt	Children's Services Trust						D.A.R.E. Trust		Total Nonmajo Special Revenue Funds	
Revenues:	<i>.</i>	~	.	0	<i>.</i>	0	<i>•</i>					
Taxes		0	\$	0	\$	0	\$	2,496,219				
Intergovernmental Revenues		0		0		0		10,220,716				
Charges for Services		0		0		0		8,820,791				
Licenses and Permits		0		0		0		10				
Investment Eamings		0		1,228		0		1,228				
Fines and Forfeitures		0		0		0		174,673				
All Other Revenue	58,01	2		1,467		25		182,108				
Total Revenue	58,01	2		2,695		25		21,895,745				
Expenditures: Current:												
Public Safety		0		0		0		7,409,295				
Health		0		0		0		347,605				
Human Services		0		2,137		0		7,124,975				
Conservation and Recreation		0		0		0		122,657				
Public Works		0		Ő		0		2,431,646				
General Government	56,66	1		0		0		3,354,680				
Debt Service:	,							, ,				
Principal Retirement		0		0		0		18,433				
Interest and Fiscal Charges		0		0		0		3,721				
Total Expenditures	56,66	1		2,137		0		20,813,012				
Excess (Deficiency) of Revenues												
Over Expenditures	1,35	1		558		25		1,082,733				
Other Financing Sources (Uses):												
Transfers Out		0		0		0		(269,800)				
Total Other Financing Sources (Uses)		0		0		0		(269,800)				
Net Change in Fund Balance	1,35	1		558		25		812,933				
Fund Balances at Beginning of Year	2,04			31,462		9,520		13,300,789				
Fund Balances End of Year	\$ 3,39	6	\$ 3	32,020	\$	9,545	\$	14,113,722				



Combining Balance Sheet Nonmajor Debt Service Funds December 31, 2008

		General gation Debt		Special sment Debt	Total Nonmajor Debt Service Funds		
Assets:	Obligation Debt						
Cash and Cash Equivalents	\$	120,392	\$	2,729	\$	123,121	
Total Assets			\$ 2,729		\$	123,121	
Liabilities:							
Total Liabilities	\$	0	\$	0	\$	0	
Fund Balances:							
Reserved for Debt Service		120,392		2,729		123,121	
Total Fund Balances	120,392			2,729		123,121	
Total Liabilities and Fund Balances	\$	120,392	\$	2,729	\$	123,121	

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Debt Service Funds For the Year Ended December 31, 2008

		General bligation Debt		Special Assessment Debt		ll Nonmajor bt Service Funds
Revenues:						
Total Revenue	\$	0 \$		\$ 0 \$		0
Expenditures:						
Current:						
Debt Service:						
Principal Retirement	4	50,000		0		450,000
Interest and Fiscal Charges	2	34,454		0		234,454
Total Expenditures	684,45			0		684,454
Excess (Deficiency) of Revenues						
Over Expenditures	(6	84,454)		0		(684,454)
Other Financing Sources (Uses):						
Transfers In	6	85,014		0		685,014
Total Other Financing Sources (Uses)	6	85,014		0		685,014
Net Change in Fund Balance			0		560	
Fund Balances at Beginning of Year	1	19,832	2,729			122,561
Fund Balances End of Year	\$ 1	20,392	\$	2,729	\$	123,121

Combining Balance Sheet Nonmajor Capital Projects Funds December 31, 2008

	Sewer System Improvement			Permanent Improvement		Health Care Improvement		1 Facility astruction
Assets:								
Cash and Cash Equivalents	\$	5,394	\$	110,261	\$	3,187,656	\$	2,097
Total Assets	\$	5,394	\$	110,261	\$	3,187,656	\$	2,097
Liabilities:								
Accounts Payable	\$	0	\$	1,200	\$	0	\$	0
Total Liabilities		0		1,200	0			0
Fund Balances:								
Reserved for Encumbrances		0		19,362		0		0
Undesignated/Unreserved		5,394		89,699		3,187,656		2,097
Total Fund Balances	5,394			109,061		3,187,656		2,097
Total Liabilities and Fund Balances	\$	5,394	\$	110,261	\$	3,187,656	\$	2,097
			_					

Combining Balance Sheet Nonmajor Capital Projects Funds December 31, 2008

Ditch Construction	Total Nonmajor Capital Projects Funds
\$ 226 \$ 226	\$ 3,305,634 \$ 3,305,634
\$ 0	\$ 1,200
0	1,200
0 226	19,362 3,285,072
226 \$ 226	3,304,434 \$ 3,305,634

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Capital Projects Funds For the Year Ended December 31, 2008

	er System ovement	-	ermanent provement	lealth Care	1 Facility
Revenues:					
Intergovernmental Revenues	\$ 0	\$	210,863	\$ 0	\$ 0
Charges for Services	0		149,034	0	0
Total Revenue	0		359,897	 0	 0
Expenditures:					
Current:					
Capital Outlay	0		534,799	296,457	22,725
Total Expenditures	0		534,799	 296,457	 22,725
Excess (Deficiency) of Revenues					
Over Expenditures	0		(174,902)	(296,457)	(22,725)
Other Financing Sources (Uses):					
Transfers Out	0		0	(84,646)	0
Total Other Financing Sources (Uses)	0		0	 (84,646)	 0
Net Change in Fund Balance	0		(174,902)	(381,103)	(22,725)
Fund Balances at Beginning of Year	5,394		283,963	 3,568,759	24,822
Fund Balances End of Year	\$ 5,394	\$	109,061	\$ 3,187,656	\$ 2,097

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Capital Projects Funds For the Year Ended December 31, 2008

Ditch Construction	Total Nonmajor Capital Project Funds
\$ 0	\$ 210,863
0	149,034 359,897
0	853,981
0	853,981
0	(494,084)
<u> </u>	(84,646)
0	(578,730)
226 \$ 226	3,883,164 \$3,304,434

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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 12,504,709	\$ 12,504,709	\$ 13,274,882	\$ 770,173
Intergovernmental Revenues	2,743,819	2,743,819	3,185,198	441,379
Charges for Services	3,420,378	3,421,128	3,751,801	330,673
Licenses and Permits	820,941	855,941	887,273	31,332
Investment Earnings	2,000,000	2,000,000	2,588,063	588,063
Fines and Forfeitures	1,119,500	1,119,500	1,384,669	265,169
All Other Revenues	302,351	302,351	391,343	88,992
Total Revenues	22,911,698	22,947,448	25,463,229	2,515,781
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services	7,408,332	7,888,515	7,847,047	41,468
Materials and Supplies	912,163	980,847	860,978	119,869
Contractual Services	1,087,832	1,134,259	1,024,984	109,275
Other Expenditures	400	400	175	225
Capital Outlay	157,500	269,081	266,389	2,692
Total Sheriff	9,566,227	10,273,102	9,999,573	273,529
Coroner:				
Personal Services	66,495	66,495	65,261	1,234
Travel and Transportation	100	100	0	100
Materials and Supplies	300	300	300	0
Contractual Services	95,900	117,681	94,835	22,846
Capital Outlay	500	500	0	500
Total Coroner	163,295	185,076	160,396	24,680
Adult Probation:				
Personal Services	125,845	128,803	127,642	1,161
Travel and Transportation	500	500	0	500
Materials and Supplies	7,450	8,607	2,083	6,524
Contractual Services	34,100	39,338	25,397	13,941
Total Adult Probation	167,895	177,248	155,122	22,126

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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Probation:	Oliginai Buuget	Fillal Budget	Actual	(Negative)
Personal Services	416,612	427,174	393,871	33,303
Travel and Transportation	8,000	6,350	3,810	2,540
Materials and Supplies	4,500	7,396	5,702	1,694
Contractual Services	319,350	376,143	287,900	88,243
Total Juvenile Probation	748,462	817,063	691,283	125,780
Emergency Management:				
Personal Services	24,841	44,551	33,863	10,688
Contractual Services	57,448	57,448	57,448	0
Total Emergency Management	82,289	101,999	91,311	10,688
Building Regulations:				
Personal Services	722,091	753,849	731,700	22,149
Materials and Supplies	21,450	31,438	24,787	6,651
Contractual Services	106,700	121,570	87,752	33,818
Other Expenditures	300	3,249	3,031	218
Capital Outlay	28,000	25,267	25,267	0
Total Building Regulations	878,541	935,373	872,537	62,836
Total Public Safety	11,606,709	12,489,861	11,970,222	519,639
Health:				
Vital Statistics:				
Contractual Services	2,500	2,792	2,792	0
Total Vital Statistics	2,500	2,792	2,792	0
Children with Medical Handicaps:				
Contractual Services	216,175	257,799	109,487	148,312
Total Children with Medical Handicaps	216,175	257,799	109,487	148,312
TB Patients:				
Materials and Supplies	1,600	1,600	850	750
Contractual Services	4,000	4,383	4,000	383
Total TB Patients	5,600	5,983	4,850	1,133
Total Health	224,275	266,574	117,129	149,445

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, 2008

	Original Budgat	Einel Dudget	Actual	Variance with Final Budget Positive
Human Services:	Original Budget	Final Budget	Actual	(Negative)
Victim Witness:				
Contractual Services	85,288	85,288	85,288	0
Total Victim Witness	85,288	85,288	85,288	0
Total victuri witness	03,200	83,288	03,200	0
County Home:				
Materials and Supplies	9,000	12,642	7,658	4,984
Contractual Services	0	220	220	0
Total County Home	9,000	12,862	7,878	4,984
Children's Services:				
Contractual Services	1,123,000	1,123,000	1,123,000	0
Total Children's Services	1,123,000	1,123,000	1,123,000	0
Soldiers' Relief:				
Personal Services	205,148	210,300	209,715	585
Travel and Transportation	8,000	8,054	6,765	1,289
Materials and Supplies	1,600	2,738	1,106	1,632
Contractual Services	351,132	451,832	450,638	1,194
Total Soldiers' Relief	565,880	672,924	668,224	4,700
Veterans' Services:				
Materials and Supplies	11,500	11,494	9,892	1,602
Contractual Services	29,900	31,092	23,388	7,704
Total Veterans' Services	41,400	42,586	33,280	9,306
Public Assistance:				
Contractual Services	275,000	275,000	253,897	21,103
Total Public Assistance	275,000	275,000	253,897	21,103
Total Human Services	2,099,568	2,211,660	2,171,567	40,093
Conservation and Recreation:				
Agriculture:				
Contractual Services	467,481	498,568	486,915	11,653
Total Agriculture	467,481	498,568	486,915	11,653
				(Continued)

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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Neal Farm:				
Materials and Supplies	3,000	7,261	5,800	1,461
Total Neal Farm	3,000	7,261	5,800	1,461
Total Conservation and Recreation	470,481	505,829	492,715	13,114
Public Works:				
Transit System:				
Personal Services	142,280	145,570	133,961	11,609
Contractual Services	170,000	170,000	170,000	0
Total Public Works	312,280	315,570	303,961	11,609
General Government:				
Commissioners:				
Personal Services	645,083	654,252	618,448	35,804
Travel and Transportation	11,400	11,824	5,986	5,838
Materials and Supplies	3,600	4,877	4,433	444
Contractual Services	128,727	158,408	95,959	62,449
Total Commissioners	788,810	829,361	724,826	104,535
Auditor:				
Personal Services	701,807	722,111	667,989	54,122
Travel and Transportation	1,800	1,800	250	1,550
Materials and Supplies	16,700	19,877	19,876	1
Contractual Services	110,300	119,546	111,650	7,896
Other Expenditures	600	600	400	200
Total Auditor	831,207	863,934	800,165	63,769
Treasurer:				
Personal Services	194,527	204,110	201,141	2,969
Travel and Transportation	1,500	1,500	501	999
Materials and Supplies	7,000	8,000	7,589	411
Contractual Services	24,350	23,423	20,071	3,352
Total Treasurer	227,377	237,033	229,302	7,731

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, 2008

				Variance with Final Budget Positive
	Original Budget	Final Budget	Actual	(Negative)
Prosecutor:				
Personal Services	833,266	851,178	823,475	27,703
Travel and Transportation	13,500	13,116	6,843	6,273
Materials and Supplies	5,000	7,500	6,148	1,352
Contractual Services	129,352	143,090	107,193	35,897
Total Prosecutor	981,118	1,014,884	943,659	71,225
Planning:				
Personal Services	104,303	111,516	110,401	1,115
Travel and Transportation	3,500	3,500	422	3,078
Materials and Supplies	3,300	5,300	782	4,518
Contractual Services	30,200	31,099	7,063	24,036
Other Expenditures	300	300	0_	300
Total Planning	141,603	151,715	118,668	33,047
Data Processing:				
Personal Services	113,624	113,247	113,247	0
Travel and Transportation	100	0	0	0
Materials and Supplies	43,400	60,032	58,747	1,285
Contractual Services	78,232	106,354	89,337	17,017
Capital Outlay	2,000	0	0	0
Total Data Processing	237,356	279,633	261,331	18,302
Purchasing:				
Personal Services	16,655	18,439	18,439	0
Materials and Supplies	67,800	95,075	44,298	50,777
Contractual Services	196,642	205,686	195,740	9,946
Capital Outlay	23,000	24,377	22,005	2,372
Total Purchasing	304,097	343,577	280,482	63,095
Poll Workers:				
Personal Services	89,300	99,773	99,773	0
Total Poll Workers	89,300	99,773	99,773	0

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, 2008

				Variance with Final Budget Positive
·	Original Budget	Final Budget	Actual	(Negative)
Elections:	265.002	277 002	276 627	1.2.55
Personal Services	265,892	277,992	276,627	1,365
Travel and Transportation	5,000	3,728	3,680	48
Materials and Supplies	61,000	51,148	39,839	11,309
Contractual Services	134,891	144,533	138,613	5,920
Capital Outlay	4,000	2,435	2,435	0
Total Elections	470,783	479,836	461,194	18,642
Recorder:				
Personal Services	310,149	315,457	275,362	40,095
Travel and Transportation	1,200	1,174	74	1,100
Materials and Supplies	8,000	10,020	7,649	2,371
Contractual Services	2,302	2,357	2,357	0
Other Expenditures	0	4	0	4
Total Recorder	321,651	329,012	285,442	43,570
Microfilm:				
Personal Services	44,977	45,923	43,207	2,716
Material and Supplies	15,000	15,000	8,937	6,063
Contractual Services	5,500	5,617	3,883	1,734
Total Microfilm	65,477	66,540	56,027	10,513
Copiers:				
Materials and Supplies	35,000	36,501	35,362	1,139
Contractual Services	120,000	128,728	107,593	21,135
Total Copiers	155,000	165,229	142,955	22,274
Zoning:				
Personal Services	69,925	66,932	30,514	36,418
Travel and Transportation	500	500	0	500
Materials and Supplies	4,000	6,906	468	6,438
Contractual Services	18,200	21,126	5,078	16,048
Other Expenditures	800	800	0	800
Total Zoning	93,425	96,264	36,060	60,204

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, 2008

				Variance with Final Budget Positive
	Original Budget	Final Budget	Actual	(Negative)
Economic Development:				
Personal Services	140,382	144,496	127,607	16,889
Travel and Transportation	4,400	4,400	1,863	2,537
Materials and Supplies	1,500	2,022	1,247	775
Contractual Services	67,750	67,750	38,239	29,511
Capital Outlay	2,200	2,200	732	1,468
Total Economic Development	216,232	220,868	169,688	51,180
Maintenance and Operations:				
Personal Services	618,073	634,995	609,586	25,409
Travel and Transportation	2,000	2,000	470	1,530
Materials and Supplies	125,350	152,739	130,890	21,849
Contractual Services	1,008,835	1,034,040	954,839	79,201
Capital Outlay	1,000	13,950	12,950	1,000
Total Maintenance and Operations	1,755,258	1,837,724	1,708,735	128,989
Safety and Risk Management:				
Personal Services	5,000	5,173	0	5,173
Materials and Supplies	1,000	1,000	0	1,000
Total Safety and Risk Management	6,000	6,173	0	6,173
Annexations:				
Other Expenditures	0	48	48	0
Total Annexations	0	48	48	0
Emergency Disaster:				
Materials and Supplies	0	4,508	4,508	0
Contractual Services	0	15,319	15,302	17
Capital Outlay	0	2,650	2,650	0
Total Emergency Disaster	0	22,477	22,460	17
Contingencies:				
Contractual Services	75,000	0	0	0
Total Contingencies	75,000	0	0	0

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, 2008

				Variance with Final Budget Positive
	Original Budget	Final Budget	Actual	(Negative)
Administration:	5 000	5 000	0	5 000
Personal Services	5,000	5,000	0	5,000
Contractual Services	515,407	439,347	419,385	19,962
Other Expenditures	26,000	34,852	34,852	0
Total Administration	546,407	479,199	454,237	24,962
Bureau of Inspection:				
Contractual Services	75,000	75,000	72,866	2,134
Total Bureau of Inspection	75,000	75,000	72,866	2,134
Family Coach Program:				
Personal Services	24,525	25,245	22,812	2,433
Travel and Transportation	1,000	1,299	500	799
Total Family Coach Program	25,525	26,544	23,312	3,232
Law Library:				
Personal Services	43,867	45,016	42,691	2,325
Total Law Library	43,867	45,016	42,691	2,325
Court of Appeals:				
Contractual Services	27,500	27,500	24,797	2,703
Total Court of Appeals	27,500	27,500	24,797	2,703
Common Pleas Court:				
Personal Services	271,924	277,745	257,534	20,211
Travel and Transportation	300	300	0	300
Materials and Supplies	8,950	12,497	4,997	7,500
Contractual Services	257,600	256,735	80,580	176,155
Total Common Pleas Court	538,774	547,277	343,111	204,166
Probate Court:				
Personal Services	246,188	244,858	212,256	32,602
Travel and Transportation	4,000	4,000	2,474	1,526
Materials and Supplies	6,600	9,907	8,427	1,480
Contractual Services	24,350	41,000	30,801	10,199
Total Probate Court	281,138	299,765	253,958	45,807

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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Municipal Court:	<u> </u>	8		(
Personal Services	1,656,487	1,713,736	1,622,960	90,776
Travel and Transportation	9,800	7,781	3,741	4,040
Materials and Supplies	101,760	112,809	101,846	10,963
Contractual Services	216,983	249,917	208,485	41,432
Other Expenditures	1,000	1,000	0	1,000
Capital Outlay	3,000	2,000	0	2,000
Total Municipal Court	1,989,030	2,087,243	1,937,032	150,211
Jury Commission:				
Personal Services	50,667	52,158	49,409	2,749
Materials and Supplies	2,000	2,475	875	1,600
Total Jury Commission	52,667	54,633	50,284	4,349
Juvenile Court:				
Personal Services	597,273	611,143	587,027	24,116
Travel and Transportation	3,500	3,523	2,480	1,043
Materials and Supplies	12,500	18,848	16,712	2,136
Contractual Services	551,977	628,128	565,194	62,934
Total Juvenile Court	1,165,250	1,261,642	1,171,413	90,229
Municipal Court Prosecutor:				
Personal Services	0	790	790	0
Contractual Services	120,000	120,000	120,000	0
Total Municipal Court Prosecutor	120,000	120,790	120,790	0
Clerk of Courts:				
Personal Services	434,732	449,187	425,008	24,179
Materials and Supplies	4,000	4,000	4,000	0
Contractual Services	22,600	22,600	21,347	1,253
Total Clerk of Courts	461,332	475,787	450,355	25,432
Common Pleas Magistrate:				
Personal Services	297,230	304,849	290,120	14,729
Travel and Transportation	200	200	35	165
Materials and Supplies	4,750	5,287	1,461	3,826
Contractual Services	18,400	18,477	2,517	15,960
Total Common Pleas Magistrate	320,580	328,813	294,133	34,680

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, 2008

				Variance with Final Budget Positive
	Original Budget	Final Budget	Actual	(Negative)
Public Defender: Contractual Services	180,000	180,000	180,000	0
Total Public Defender				0
Total Public Defender	180,000	180,000	180,000	0
Dispute Resolution:				
Contractual Services	42,000	42,000	42,000	0
Total Dispute Resolution	42,000	42,000	42,000	0
Magistrate:				
Contractual Services	43,300	43,300	43,300	0
Total Magistrate	43,300	43,300	43,300	0
Engineer:				
Personal Services	230,678	238,143	207,926	30,217
Materials and Supplies	4,200	5,092	2,903	2,189
Contractual Services	807	4,257	3,071	1,186
Total Engineer	235,685	247,492	213,900	33,592
Total General Government	12,907,749	13,386,082	12,058,994	1,327,088
Total Expenditures	27,621,062	29,175,576	27,114,588	2,060,988
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(4,709,364)	(6,228,128)	(1,651,359)	4,576,769
Other Financing Sources (Uses):				
Transfers In	0	0	44,800	44,800
Transfers Out	(350,000)	(350,000)	(338,368)	11,632
Advances In	0	0	719,164	719,164
Advances Out	0	(1,302,039)	(1,292,039)	10,000
Total Other Financing Sources (Uses)	(350,000)	(1,652,039)	(866,443)	785,596
Net Change in Fund Balance	(5,059,364)	(7,880,167)	(2,517,802)	5,362,365
Fund Balance at Beginning of Year	14,115,831	14,115,831	14,115,831	0
Prior Year Encumbrances	754,883	754,883	754,883	0
Fund Balance at End of Year	\$ 9,811,350	\$ 6,990,547	\$ 12,352,912	\$ 5,362,365

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, 2008

мото	OR VEHICLI	and GASC	inal Budget		Actual	Fi	riance with nal Budget Positive Negative)
Revenues:							
Taxes	\$	829,500	\$ 829,500	\$	809,796	\$	(19,704)
Intergovernmental Revenues		5,259,000	5,259,000		5,447,295		188,295
Charges for Services		372,800	501,754		814,177		312,423
Investment Earnings		50,000	50,000		62,626		12,626
Fines and Forfeitures		95,000	95,000		81,153		(13,847)
All Other Revenues		109,800	 110,152		88,246		(21,906)
Total Revenues		6,716,100	 6,845,406	_	7,303,293		457,887
Expenditures:							
Public Works:							
Engineering:							
Personal Services		995,948	1,011,677		925,260		86,417
Travel and Transportation		3,200	3,200		1,514		1,686
Materials and Supplies		376,400	492,113		395,994		96,119
Contractual Services		694,425	1,003,169		835,207		167,962
Other Expenditures		13,700	14,052		8,025		6,027
Capital Outlay		65,000	90,500		58,337		32,163
Total Engineering		2,148,673	2,614,711		2,224,337		390,374
Roads:							
Personal Services		2,190,200	2,340,100		2,182,219		157,881
Travel and Transportation		1,000	1,090		75		1,015
Materials and Supplies		1,032,600	1,701,411		1,303,947		397,464
Contractual Services		1,405,800	1,951,856		1,598,058		353,798
Other Expenditures		1,100	2,850		1,824		1,026
Capital Outlay		420,000	665,867		446,421		219,446
Total Roads		5,050,700	 6,663,174		5,532,544		1,130,630
Total Expenditures		7,199,373	 9,277,885		7,756,881		1,521,004
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		(483,273)	(2,432,479)		(453,588)		1,978,891
Fund Balance at Beginning of Year		2,275,161	2,275,161		2,275,161		0
Prior Year Encumbrances		421,508	 421,508		421,508	_	0
Fund Balance at End of Year	\$	2,213,396	\$ 264,190	\$	2,243,081	\$	1,978,891

MOTOR VEHICLE AND GASOLINE TAX FUND

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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 6,157,040	\$ 6,423,858	\$ 6,631,542	\$ 207,684
Charges for Services	45,000	45,000	32,896	(12,104)
All Other Revenues	231,714	520,829	194,769	(326,060)
Total Revenues	6,433,754	6,989,687	6,859,207	(130,480)
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services	2,158,500	2,239,839	2,158,901	80,938
Travel and Transportation	4,205	4,205	666	3,539
Materials and Supplies	101,672	121,222	84,934	36,288
Contractual Services	1,392,356	1,970,977	1,650,572	320,405
Other Expenditures	2,000	2,000	621	1,379
Capital Outlay	19,317	35,872	33,782	2,090
Total Public Assistance	3,678,050	4,374,115	3,929,476	444,639
Job and Family Services:				
Travel and Transportation	21,808	54,008	36,654	17,354
Material and Supplies	10,752	16,353	9,763	6,590
Contractual Services	1,168,750	1,250,699	1,024,142	226,557
Capital Outlay	2,500	2,500	0	2,500
Total Job and Family Services	1,203,810	1,323,560	1,070,559	253,001
Public Social Services:				
Contractual Services	2,084,992	2,041,940	1,998,413	43,527
Total Public Social Services	2,084,992	2,041,940	1,998,413	43,527
Total Expenditures	6,966,852	7,739,615	6,998,448	741,167
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(533,098)	(749,928)	(139,241)	610,687
Other Financing Sources (Uses):				
Transfers Out	(37,000)	(37,000)	(37,000)	0
Total Other Financing Sources (Uses)	(37,000)	(37,000)	(37,000)	0
Net Change in Fund Balance	(570,098)	(786,928)	(176,241)	610,687
Fund Balance at Beginning of Year	162,611	162,611	162,611	0
Prior Year Encumbrances	676,553	676,553	676,553	0
Fund Balance at End of Year	\$ 269,066	\$ 52,236	\$ 662,923	\$ 610,687

JOB AND FAMILY SERVICES FUND

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, 2008

MENIAL KE IAKDA II	Original Budge		Actual	Variance with Final Budget Positive (Negative)
Revenues:	• • • • • • • • • • • • • • • • • • •		• • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • •
Taxes	\$ 6,357,760		\$ 6,434,597	\$ 76,837
Intergovernmental Revenues	3,554,350		3,829,792	275,442
Charges for Services	164,041	,	164,381	340
Investment Earnings	3,000	,	5,427	2,427
All Other Revenues	48,600		76,940	28,340
Total Revenues	10,127,751	10,127,751	10,511,137	383,386
Expenditures:				
Health:				
Riverside School:				
Personal Services	8,199,681	8,269,402	8,049,675	219,727
Travel and Transportation	80,000	88,580	60,095	28,485
Materials and Supplies	297,440	360,975	294,291	66,684
Contractual Services	3,094,500	3,180,715	3,021,748	158,967
Other Expenditures	1,500	1,871	871	1,000
Capital Outlay	177,500	124,561	29,606	94,955
Total Riverside School	11,850,621	12,026,104	11,456,286	569,818
Gifts and Donations:				
Materials and Supplies	4,000	8,685	5,003	3,682
Contractual Services	71,500	74,335	73,130	1,205
Capital Outlay	4,500	0	0	0
Total Gifts and Donations	80,000	83,020	78,133	4,887
Total Expenditures	11,930,621	12,109,124	11,534,419	574,705
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(1,802,870) (1,981,373)	(1,023,282)	958,091
Fund Balance at Beginning of Year	6,966,162	6,966,162	6,966,162	0
Prior Year Encumbrances	178,503		178,503	0
Fund Balance at End of Year	\$ 5,341,795	\$ 5,163,292	\$ 6,121,383	\$ 958,091

MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES BOARD FUND

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, 2008

CHILD SUPPORT ENFORCEM	IENT AGENCY FUN	D	
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:	T mai Duaget	Tietuur	(rtegurre)
Intergovernmental Revenues	\$ 1,445,300	\$ 1,271,928	\$ (173,372)
Charges for Services	387,500	387,043	(457)
All Other Revenues	15,200	49,102	33,902
Total Revenues	1,848,000	1,708,073	(139,927)
Expenditures:			
Human Services:			
Child Support Enforcement:			
Personal Services	1,039,661	956,441	83,220
Travel and Transportation	900	722	178
Materials and Supplies	2,300	429	1,871
Contractual Services	989,638	697,815	291,823
Other Expenditures	1,000	0	1,000
Capital Outlay	3,520	1,520	2,000
Total Expenditures	2,037,019	1,656,927	380,092
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(189,019)	51,146	240,165
Fund Balance at Beginning of Year	1,896,444	1,896,444	0
Prior Year Encumbrances	91,913	91,913	0
Fund Balance at End of Year	\$ 1,799,338	\$ 2,039,503	\$ 240,165

CHILD SUPPORT ENFORCEMENT AGENCY FUND

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, 2008

DOG	AND KENNEL FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 267,770	\$ 275,637	\$ 7,867
Fines and Forfeitures	20,000	19,478	(522)
All Other Revenues	0	60	60
Total Revenues	287,770	295,175	7,405
Expenditures: Health: Dog and Ken nel:			
Personal Services	249,846	244,256	5,590
Travel and Transportation	2,058	1,114	944
Materials and Supplies	19,220	16,097	3,123
Contractu al Services	80,770	74,360	6,410
Other Expenditures	1,204	1,128	76
Capital Outlay	15,986	15,986	0
Total Expenditures	369,084	352,941	16,143
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(81,314)	(57,766)	23,548
Fund Balance at Beginning of Year	183,622	183,622	0
Prior Year Encumbrances	6,098	6,098	0
Fund Balance at End of Year	\$ 108,406	\$ 131,954	\$ 23,548

DOC AND RENNEL FUND

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, 2008

SHELTER/DOM	ESTIC VIOLENCE FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 163,552	\$ 173,669	\$ 10,117
All Other Revenues	0	6,034	6,034
Total Revenues	163,552	179,703	16,151
Expenditures:			
Human Services:			
Victim Witness Program:			
Personal Services	185,969	179,623	6,346
Materials and Supplies	4,900	4,111	789
Contractual Services	6,095	5,131	964
Other Expenditures	4,953	2,519	2,434
Capital Outlay	1,275	1,275	0
Total Expenditures	203,192	192,659	10,533
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(39,640)	(12,956)	26,684
Fund Balance at Beginning of Year	50,857	50,857	0
Fund Balance at End of Year	\$ 11,217	\$ 37,901	\$ 26,684

SHELTER/DOMESTIC VIOLENCE FUND

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, 2008

YOUTH SER	RVICES SUBSIDY FUND		
Revenues:	Final Budget	Actual	Variance with Final Budget Positive (Negative)
	\$ 360,508	\$ 392.810	\$ 32.302
Intergovernmental Revenues Charges for Services			
Fines and Forfeitures	876,550 0	667,295 650	(209,255) 650
All Other Revenues	2,300	1,432	(868)
Total Revenues	1,239,358	1,062,187	(177,171)
Total Revenues	1,239,338	1,002,187	(177,171)
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	255,937	209,479	46,458
Materials and Supplies	1,168	1,163	5
Contractual Services	235,581	173,280	62,301
Capital Outlay	8,700	7,392	1,308
Total Public Safety	501,386	391,314	110,072
Human Services:			
Miami County Youth Center:			
Personal Services	582,573	555,360	27,213
Travel and Transportation	200	31	169
Material and Supplies	82,312	56,387	25,925
Contractual Services	272,956	217,014	55,942
Other Expenditures	6,214	6,214	0
Capital Outlay	25,221	12,289	12,932
Total Human Services	969,476	847,295	122,181
Total Expenditures	1,470,862	1,238,609	232,253
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(231,504)	(176,422)	55,082
Fund Balance at Beginning of Year	594,486	594,486	0
Prior Year Encumbrances	154,093	154,093	0
Fund Balance at End of Year	\$ 517,075	\$ 572,157	\$ 55,082

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, 2008

OPERATIONS FUND		
Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ 2,323,038	\$ 2,201,305	\$ (121,733)
6,606	0	(6,606)
299,000	307,062	8,062
0	742	742
2,628,644	2,509,109	(119,535)
1,703,453	1,577,461	125,992
7,788	3,997	3,791
37,304	19,481	17,823
1,163,239	923,588	239,651
179,175	99,632	79,543
3,090,959	2,624,159	466,800
(462,315)	(115,050)	347,265
2,579,377	2,579,377	0
189,920	189,920	0
\$ 2,306,982	\$ 2,654,247	\$ 347,265
	Final Budget \$ 2,323,038 6,606 299,000 0 2,628,644 1,703,453 7,788 37,304 1,163,239 179,175 3,090,959 (462,315) 2,579,377 189,920	Final BudgetActual $\$$ 2,323,038 $\$$ 2,201,305 $6,606$ 0299,000307,06207422,628,6442,509,1091,703,4531,577,4617,7883,99737,30419,4811,163,239923,588179,17599,6323,090,9592,624,159(462,315)(115,050)2,579,3772,579,377189,920189,920

E-911 EMERGENCY OPERATIONS FUND

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, 2008

PUBLIC I	DEFENDER FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 325,000	\$ 314,307	\$ (10,693)
Charges for Services	63,351	63,668	317
All Other Revenues	0	668	668
Total Revenues	388,351	378,643	(9,708)
Expenditures:			
General Government:			
Indigent Guardianship:			
Contractual Services	25,598	21,184	4,414
Total Indigent Guardianship	25,598	21,184	4,414
Public Defender:			
Personal Services	395,125	393,420	1,705
Travel and Transportation	882	421	461
Materials and Supplies	1,640	977	663
Contractual Services	8,382	7,475	907
Total Public Defender	406,029	402,293	3,736
Total Expenditures	431,627	423,477	8,150
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(43,276)	(44,834)	(1,558)
Fund Balance at Beginning of Year	136,746	136,746	0
Prior Year Encumbrances	4,822	4,822	0
Fund Balance at End of Year	\$ 98,292	\$ 96,734	\$ (1,558)

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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, 2008

DELINQUENT TAX C	OLLECTION FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 98,700	\$ 251,506	\$ 152,806
All Other Revenues	1,350	678	(672)
Total Revenues	100,050	252,184	152,134
Expenditures:			
General Government:			
Treasurer:			
Personal Services	63,466	57,468	5,998
Total Treasurer	63,466	57,468	5,998
Prosecutor:			
Personal Services	46,867	46,520	347
Contractual Services	4,131	4,050	81
Total Prosecutor	50,998	50,570	428
Total Expenditures	114,464	108,038	6,426
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(14,414)	144,146	158,560
Fund Balance at Beginning of Year	313,779	313,779	0
Prior Year Encumbrances	150	150	0
Fund Balance at End of Year	\$ 299,515	\$ 458,075	\$ 158,560

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, 2008

REAL ESTATE	E APPRAISAL FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 772,500	\$ 941,926	\$ 169,426
Licenses and Permits	100	10	(90)
Total Revenues	772,600	941,936	169,336
Expenditures:			
General Government:			
Auditor:			
Personal Services	586,124	565,421	20,703
Travel and Transportation	2,600	100	2,500
Materials and Supplies	9,785	8,265	1,520
Contractual Services	509,124	412,409	96,715
Other Expenditures	200	200	0
Capital Outlay	532,272	381,191	151,081
Total Expenditures	1,640,105	1,367,586	272,519
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(867,505)	(425,650)	441,855
Fund Balance at Beginning of Year	711,199	711,199	0
Prior Year Encumbrances	181,420	181,420	0
Fund Balance at End of Year	\$ 25,114	\$ 466,969	\$ 441,855

REAL ESTATE APPRAISAL FUND

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, 2008

PRE-TR	AL SERVICES FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 88,220	\$ 88,220	\$ 0
Total Revenues	88,220	88,220	0
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	83,895	79,482	4,413
Materials and Supplies	2,860	2,299	561
Contractual Services	6,431	5,784	647
Other Expenditures	9,039	9,039	0
Total Expenditures	102,225	96,604	5,621
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(14,005)	(8,384)	5,621
Fund Balance at Beginning of Year	24,213	24,213	0
Prior Year Encumbrances	668	668	0
Fund Balance at End of Year	\$ 10,876	\$ 16,497	\$ 5,621

PRE-TRIAL SERVICES FUND

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, 2008

COUNTY CONSERV	ANCY FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 107,635	\$ 97,679	\$ (9,956)
Intergovernmental Revenues	13,001	16,192	3,191
Total Revenues	120,636	113,871	(6,765)
Expenditures:			
Conservation and Recreation:			
Auditor:			
Contractual Services	124,027	123,020	1,007
Total Expenditures	124,027	123,020	1,007
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(3,391)	(9,149)	(5,758)
Other Financing Sources (Uses):			
Advances In	10,000	10,000	0
Advances Out	(10,000)	(10,000)	0
Total Other Financing Sources (Uses)	0	0	0
Net Change in Fund Balance	(3,391)	(9,149)	(5,758)
Fund Balance at Beginning of Year	57,935	57,935	0
Fund Balance at End of Year	\$ 54,544	\$ 48,786	\$ (5,758)

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, 2008

	Final Budget	FUND Actual	Variance with Final Budget Positive (Negative)
Revenues: Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
General Government:			
Common Pleas Court:			
Other Expenditures	2,017	2,017	0
Total Expenditures	2,017	2,017	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(2,017)	(2,017)	0
Fund Balance at Beginning of Year	2,017	2,017	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0

COMMUNITY BASED CORRECTIONS ACT GRANT FUND

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, 2008

SUPER	CLEANUP FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 215,000	\$ 220,131	\$ 5,131
Total Revenues	215,000	220,131	5,131
Expenditures: Public Works:			
Transfer Station:			
Materials and Supplies	1,975	0	1,975
Contractual Services	299,596	297,255	2,341
Capital Outlay	2,500	0	2,500
Total Expenditures	304,071	297,255	6,816
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(89,071)	(77,124)	11,947
Fund Balance at Beginning of Year	9,429	9,429	0
Prior Year Encumbrances	79,642	79,642	0
Fund Balance at End of Year	\$ 0	\$ 11,947	\$ 11,947

SUPER CLEANUP FUND

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, 2008

EMERGENCY MANAGEMI	ENT AGE	NCY FUND				
	Fi	nal Budget_		Actual	Fi	riance with nal Budget Positive Negative)
Revenues:						
Intergovernmental Revenues	\$	268,496	\$	129,936	\$	(138,560)
All Other Revenues		14,919		0		(14,919)
Total Revenues		283,415	_	129,936		(153,479)
Expenditures:						
Public Safety:						
Emergency Management:						
Personal Services		105,233		85,244		19,989
Travel and Transportation		3,009		1,699		1,310
Materials and Supplies		14,604		6,362		8,242
Contractual Services		192,589		138,156		54,433
Capital Outlay		14,000		10,000		4,000
Total Expenditures		329,435		241,461		87,974
Excess (Deficiency) of						
Revenues Over (Under) Expenditures		(46,020)		(111,525)		(65,505)
Fund Balance at Beginning of Year		18,766		18,766		0
Prior Year Encumbrances		36,447		36,447		0
Fund Balance at End of Year	\$	9,193	\$	(56,312)	\$	(65,505)

EMERGENCY MANAGEMENT AGENCY FUND

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, 2008

ENFORCEMENT AN	D EDUCATION F	UND			
	Final B	udget	Actual	Fi	riance with nal Budget Positive Negative)
Revenues:					
Intergovernmental Revenues	\$ 2	8,237	\$ 29,389	\$	1,152
Fines and Forfeitures	1	1,600	12,366		766
Total Revenues	3	9,837	41,755		1,918
Expenditures:					
Public Safety:					
Sheriff:					
Materials and Supplies		3	3		0
Total Public Safety		3	3		0
General Government:					
Municipal Court:					
Contractual Services	4	9,190	44,320		4,870
Capital Outlay	1	5,000	15,000		0
Total General Government	6	4,190	59,320		4,870
Total Expenditures	6	4,193	59,323		4,870
Excess (Deficiency) of					
Revenues Over (Under) Expenditures	(2	4,356)	(17,568))	6,788
Fund Balance at Beginning of Year	4	9,247	49,247		0
Prior Year Encumbrances		7,130	7,130		0
Fund Balance at End of Year	\$ 3	2,021	\$ 38,809	\$	6,788

ENFORCEMENT AND EDUCATION FUND

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, 2008

JUVENILE DETENTION/	REHABILITATION CENTER I	FUND	Variance with Final Budget Positive
	Final Budget	Actual	(Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,977,163	\$ 1,644,866	\$ (332,297)
Charges for Services	2,349,205	2,537,129	187,924
All Other Revenues	3,700	1,944	(1,756)
Total Revenues	4,330,068	4,183,939	(146,129)
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	1,396,851	1,395,929	922
Travel and Transportation	3,554	2,721	833
Materials and Supplies	83,125	75,416	7,709
Contractual Services	295,545	284,409	11,136
Other Expenditures	3,075	521	2,554
Capital Outlay	26,914	26,904	10
Total Juvenile Court	1,809,064	1,785,900	23,164
West Central Rehabilitation:			
Personal Services	1,881,466	1,714,991	166,475
Travel and Transportation	5,023	2,119	2,904
Materials and Supplies	121,145	104,196	16,949
Contractual Services	578,445	519,567	58,878
Capital Outlay	1,298	1,298	0
Total West Central Rehabilitation	2,587,377	2,342,171	245,206
Total Expenditures	4,396,441	4,128,071	268,370
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(66,373)	55,868	122,241
Other Financing Sources (Uses):			
Transfers Out	(225,000)	(225,000)	0
Total Other Financing Sources (Uses)	(225,000)	(225,000)	0
Net Change in Fund Balance	(291,373)	(169,132)	122,241
Fund Balance at Beginning of Year	1,544,857	1,544,857	0
Prior Year Encumbrances	152,952	152,952	0
Fund Balance at End of Year	\$ 1,406,436	\$ 1,528,677	\$ 122,241

JUVENILE DETENTION/REHABILITATION CENTER FUND

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, 2008

COUNTY PROBATION	SERVICES FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 45,734	\$ 45,734	\$ 0
Charges for Services	250,000	257,483	7,483
All Other Revenues	4,602	0	(4,602)
Total Revenues	300,336	303,217	2,881
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	252,851	244,328	8,523
Materials and Supplies	1,756	1,530	226
Contractual Services	115,742	97,768	17,974
Other Expenditures	1,734	1,454	280
Total Expenditures	372,083	345,080	27,003
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(71,747)	(41,863)	29,884
Other Financing Sources (Uses):			
Advances In	1,500	1,500	0
Advances Out	(1,500)	0	1,500
Total Other Financing Sources (Uses)	0	1,500	1,500
Net Change in Fund Balance	(71,747)	(40,363)	31,384
Fund Balance at Beginning of Year	59,174	59,174	0
Prior Year Encumbrances	13,231	13,231	0
Fund Balance at End of Year	\$ 658	\$ 32,042	\$ 31,384

COUNTY DOOD ATION SEDVICES FUND

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, 2008

R	ECYCLE GRANT FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:	¢ 20.000	¢ 2 0.000	¢ O
Intergovernmental Revenues	\$ 20,000	\$ 20,000	\$ 0
Total Revenues	20,000	20,000	0
Expenditures:			
General Government:			
Municipal Court:			
Materials and Supplies	8,175	4,940	3,235
Contractual Services	5,068	2,668	2,400
Capital Outlay	25,704	25,704	0
Total Expenditures	38,947	33,312	5,635
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(18,947)	(13,312)	5,635
Fund Balance at Beginning of Year	31,279	31,279	0
Prior Year Encumbrances	1,743	1,743	0
Fund Balance at End of Year	\$ 14,075	\$ 19,710	\$ 5,635

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, 2008

URBAN MASS TRA	NSPORTATION FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 966,298	\$ 841,023	\$ (125,275)
Charges for Services	350,000	409,798	59,798
Total Revenues	1,316,298	1,250,821	(65,477)
Expenditures:			
Public Works:			
Materials and Supplies	248,032	242,351	5,681
Contractual Services	1,074,052	983,632	90,420
Capital Outlay	161,584	129,851	31,733
Total Expenditures	1,483,668	1,355,834	127,834
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(167,370)	(105,013)	62,357
Fund Balance at Beginning of Year	90,710	90,710	0
Prior Year Encumbrances	232,920	232,920	0
Fund Balance at End of Year	\$ 156,260	\$ 218,617	\$ 62,357

URBAN MASS TRANSPORTATION FUND

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, 2008

COMMUNITY DEVELOPMENT BLOCK GRANT FUND				
	Final Budget	Actual	Positive (Negative)	
Revenues:			(
Intergovernmental Revenues	\$ 1,347,872	\$ 908,663	\$ (439,209)	
Charges for Services	2,599	3,900	1,301	
All Other Revenues	40,581	8,444	(32,137)	
Total Revenues	1,391,052	921,007	(470,045)	
Expenditures:				
Public Works:				
Commissioners:				
Travel and Transportation	300	0	300	
Contractual Services	487,748	352,090	135,658	
Capital Outlay	1,500	1,500	0	
Total Commissioners	489,548	353,590	135,958	
Community Development:				
Travel and Transportation	1,861	1,121	740	
Materials and Supplies	7,832	6,383	1,449	
Contractual Services	888,602	810,458	78,144	
Other Expenditures	16,511	16,511	0	
Total Community Development	914,806	834,473	80,333	
Total Expenditures	1,404,354	1,188,063	216,291	
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(13,302)	(267,056)	(253,754)	
Other Financing Sources (Uses):				
Advances In	0	19,510	19,510	
Total Other Financing Sources (Uses)	0	19,510	19,510	
Net Change in Fund Balance	(13,302)	(247,546)	(234,244)	
Fund Balance at Beginning of Year	45,092	45,092	0	
Prior Year Encumbrances	98,818	98,818	0	
Fund Balance at End of Year	\$ 130,608	\$ (103,636)	\$ (234,244)	

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

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, 2008

CHILDREN'S SER	VICES BOARD FUND		
	Final Dudget	Astual	Variance with Final Budget Positive
D	Final Budget	Actual	(Negative)
Revenues:	¢ 0.000.050	¢ 2.004.c02	¢ 400.765
Intergovernmental Revenues	\$ 2,860,858	\$ 3,284,623	\$ 423,765
Charges for Services	1,341,235	1,489,430	148,195
All Other Revenues	40,142	48,783	8,641
Total Revenues	4,242,235	4,822,836	580,601
Expenditures:			
Human Services:			
Children's Services:			
Personal Services	1,707,472	1,661,273	46,199
Travel and Transportation	28,386	26,682	1,704
Materials and Supplies	52,941	43,197	9,744
Contractual Services	3,058,976	2,953,018	105,958
Other Expenditures	7,748	1,234	6,514
Capital Outlay	32,857	32,857	0
Total Children's Services	4,888,380	4,718,261	170,119
Children's Home Farm:			
Materials and Supplies	5,460	4,750	710
Contractual Services	475	475	0
Total Children's Home Farm	5,935	5,225	710
Total Expenditures	4,894,315	4,723,486	170,829
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(652,080)	99,350	751,430
Fund Balance at Beginning of Year	656,353	656,353	0
Prior Year Encumbrances	317,302	317,302	0
Fund Balance at End of Year	\$ 321,575	\$ 1,073,005	\$ 751,430

CHILDREN'S SERVICES BOARD FUND

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, 2008

LEGAL RESEARC	H FUND				
	Final Budget Actual		Final Po	nce with Budget sitive gative)	
Revenues:					
Charges for Services	\$	8,700	\$ 8,274	\$	(426)
Fines and Forfeitures		2,200	 2,440		240
Total Revenues		10,900	 10,714		(186)
Expenditures:					
General Government:					
Common Pleas Court:					
Contractual Services		3,068	2,958		110
Total Common Pleas Court		3,068	2,958		110
Juvenile Court:					
Materials and Supplies		1,624	1,000		624
Capital Outlay		7,000	 2,389		4,611
Total Juvenile Court		8,624	 3,389		5,235
Probate Court:					
Contractual Services		2,693	 0		2,693
Total Probate Court		2,693	0		2,693
Total Expenditures		14,385	 6,347		8,038
Excess (Deficiency) of					
Revenues Over (Under) Expenditures		(3,485)	4,367		7,852
Fund Balance at Beginning of Year		20,867	20,867		0
Prior Year Encumbrances		1,685	 1,685		0
Fund Balance at End of Year	\$	19,067	\$ 26,919	\$	7,852

LEGAL RESEARCH FUND

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, 2008

ONE-STO)P SHOP FUND		Variance with
			Final Budget Positive
	Final Budget	Actual	(Negative)
Revenues:			
Charges for Services	\$ 462,000	\$ 406,748	\$ (55,252)
All Other Revenues	800	699	(101)
Total Revenues	462,800	407,447	(55,353)
Expenditures:			
General Government:			
Commissioners:			
Contractual Services	120,906	115,503	5,403
Total Commissioners	120,906	115,503	5,403
Clerk of Courts:			
Personal Services	335,634	333,809	1,825
Travel and Transportation	1,500	257	1,243
Materials and Supplies	16,000	7,968	8,032
Contractual Services	54,251	40,639	13,612
Capital Outlay	3,500	0	3,500
Total Clerk of Courts	410,885	382,673	28,212
Total Expenditures	531,791	498,176	33,615
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(68,991)	(90,729)	(21,738)
Other Financing Sources (Uses):			
Transfers Out	(70,362)	(44,800)	25,562
Total Other Financing Sources (Uses)	(70,362)	(44,800)	25,562
Net Change in Fund Balance	(139,353)	(135,529)	3,824
Fund Balance at Beginning of Year	309,964	309,964	0
Prior Year Encumbrances	5,451	5,451	0
Fund Balance at End of Year	\$ 176,062	\$ 179,886	\$ 3,824

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, 2008

Variance with Final Budget Positive Final Budget Actual (Negative) **Revenues:** \$ \$ \$ 5,979 Intergovernmental Revenues 38,248 44,227 Charges for Services 30,400 45,767 15,367 2,648 1,148 Fines and Forfeitures 1,500 All Other Revenues (1,737) 1,737 0 92,642 **Total Revenues** 71,885 20,757 **Expenditures:** Public Safety: Sheriff: Materials and Supplies 6,092 3,975 2,117 **Contractual Services** 66,306 58,047 8,259 Capital Outlay 26,429 26,429 0 **Total Expenditures** 98,827 88,451 10,376 Excess (Deficiency) of Revenues Over (Under) Expenditures (26,942) 4,191 31,133 **Other Financing Sources (Uses):** Advances In 20,193 11,029 (9,164)Advances Out (11,029)(9,164) 1,865 Total Other Financing Sources (Uses) 9,164 1,865 (7,299) (17,778)6,056 23,834 Net Change in Fund Balance Fund Balance at Beginning of Year 67,316 67,316 0 Prior Year Encumbrances 20,578 20,578 0 23,834 Fund Balance at End of Year 70,116 93,950 \$

LAW ENFORCEMENT FUND

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, 2008

COUNTY RECORDER EQ	DUIPMEN	T FUND				
	Final Budget			Actual		ance with al Budget ositive egative)
Revenues:						
Charges for Services	\$	55,000	\$	62,186	\$	7,186
Total Revenues		55,000		62,186		7,186
Expenditures:						
General Government:						
Recorder:						
Materials and Supplies		11,700		4,317		7,383
Contractual Services		48,764		39,167		9,597
Capital Outlay		89,134		86,504		2,630
Total Expenditures		149,598		129,988		19,610
Excess (Deficiency) of						
Revenues Over (Under) Expenditures		(94,598)		(67,802)		26,796
Fund Balance at Beginning of Year		264,295		264,295		0
Prior Year Encumbrances		9,957		9,957		0
Fund Balance at End of Year	\$	179,654	\$	206,450	\$	26,796

COUNTY RECORDER EQUIPMENT FUND

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, 2008

COURT COMPUTERIZATION FUND				
	Final Budget	Actual	Positiv (Negati	
Revenues:				
Charges for Services	\$ 269,000	\$ 317,105	\$	48,105
Total Revenues	269,000	317,105		48,105
Expenditures:				
General Government:				
Municipal Court:				
Personal Services	98,239	97,864		375
Materials and Supplies	24,756	21,428		3,328
Contractual Services	78,884	56,501		22,383
Capital Outlay	83,501	37,758		45,743
Total Municipal Court	285,380	213,551		71,829
Common Pleas Court:				
Materials and Supplies	5,000	75		4,925
Capital Outlay	68,750	53,750		15,000
Total Common Pleas Court	73,750	53,825		19,925
Probate Court:				
Materials and Supplies	1,500	1,000		500
Contractual Services	6,786	500		6,286
Capital Outlay	10,050	7,348		2,702
Total Probate Court	18,336	8,848		9,488
Juvenile Court:				
Personal Services	5,700	5,256		444
Travel and Transportation	1,000	0		1,000
Materials and Supplies	1,000	891		109
Contractual Services	6,400	310		6,090
Capital Outlay	19,145	6,432		12,713
Total Juvenile Court	33,245	12,889		20,356
Total Expenditures	410,711	289,113		121,598
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(141,711)	27,992		169,703
Fund Balance at Beginning of Year	417,919	417,919		0
Prior Year Encumbrances	96,113	96,113		0
Fund Balance at End of Year	\$ 372,321	\$ 542,024	\$	169,703

COURT COMPUTERIZATION FUND

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, 2008

DISPUTE RESOL	UTION FUND		Variance with
			Final Budget
			Positive
	Final Budget	Actual	(Negative)
Revenues:			
Intergovernmental Revenues	\$ 85,300	\$ 85,300	\$ 0
Fines and Forfeitures	133,595	132,868	(727)
Total Revenues	218,895	218,168	(727)
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	182,555	182,551	4
Materials and Supplies	200	121	79
Contractual Services	600	600	0
Total Municipal Court	183,355	183,272	83
Juvenile Court:			
Personal Services	17,726	14,563	3,163
Travel and Transportation	1,674	99	1,575
Materials and Supplies	1,100	700	400
Contractual Services	21,650	17,483	4,167
Capital Outlay	3,800	2,414	1,386
Total Juvenile Court	45,950	35,259	10,691
Total Expenditures	229,305	218,531	10,774
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(10,410)	(363)	10,047
Fund Balance at Beginning of Year	99,314	99,314	0
Prior Year Encumbrances	3,550	3,550	0
Fund Balance at End of Year	\$ 92,454	\$ 102,501	\$ 10,047

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, 2008

С	OMMISSARY FUND		
	_Final Budget	Final Budget Actual	
Revenues:			
Charges for Services	\$ 220,000	\$ 189,866	\$ (30,134)
All Other Revenues	0	3,808	3,808
Total Revenues	220,000	193,674	(26,326)
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	46,951	35,989	10,962
Contractual Services	211,176	195,927	15,249
Other Expenditures	10,482	10,020	462
Total Expenditures	268,609	241,936	26,673
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(48,609)	(48,262)	347
Fund Balance at Beginning of Year	108,038	108,038	0
Prior Year Encumbrances	31,110	31,110	0
Fund Balance at End of Year	\$ 90,539	\$ 90,886	\$ 347

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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, 2008

FOOD	SERVICES FUND		
	Final Budget	Final Budget Actual	
Revenues:			(Negative)
Intergovernmental Revenues	\$ 184,436	\$ 216,555	\$ 32,119
Total Revenues	184,436	216,555	32,119
Expenditures: Public Safety: Sheriff:			
Materials and Supplies	66.034	62,575	3,459
Total Sheriff	66,034	62,575	3,459
West Central Rehabilitation: Materials and Supplies Total West Central Rehabilitation Total Public Safety	194,790 194,790 260,824	175,535 175,535 238,110	19,255 19,255 22,714
Human Services: Miami County Youth Center: Materials and Supplies Total Human Services Total Expenditures	19,245 19,245 280,069	16,018 16,018 254,128	3,227 3,227 25,941
Excess (Deficiency) of Revenues Over (Under) Expenditures	(95,633)	(37,573)	58,060
Fund Balance at Beginning of Year Prior Year Encumbrances Fund Balance at End of Year	91,702 58,145 \$ 54,214	91,702 58,145 \$ 112,274	0 0 \$ 58,060
Tuno Dalance at Ello OFT cal	φ 54,214	ψ 112,274	φ 56,000

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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, 2008

Final Budg			JIND	Actual	Fin P	ance with al Budget Positive legative)
Revenues:						
Charges for Services	\$	145,000	\$	155,982	\$	10,982
Total Revenues		145,000		155,982		10,982
Expenditures:						
General Government:						
Common Pleas Court:						
Personal Services		65,814		64,855		959
Travel and Transportation		5,127		2,012		3,115
Contractual Services		53,210		35,887		17,323
Total Expenditures		124,151		102,754		21,397
Excess (Deficiency) of						
Revenues Over (Under) Expenditures		20,849		53,228		32,379
Fund Balance at Beginning of Year		354,064		354,064		0
Prior Year Encumbrances		8,077		8,077		0
Fund Balance at End of Year	\$	382,990	\$	415,369	\$	32,379

COMMON PLEAS COURT - SPECIAL PROJECTS FUND

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, 2008

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

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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, 2008

Variance with Final Budget Positive Final Budget Actual (Negative) **Revenues:** All Other Revenues 58,000 58,012 12 \$ \$ \$ 58,000 58,012 12 **Total Revenues Expenditures:** General Government: Municipal Court: 60,045 59,990 Contractual Services 55 **Total Expenditures** 60,045 59,990 55 Excess (Deficiency) of Revenues Over (Under) Expenditures (2,045)(1,978)67 Fund Balance at Beginning of Year 1,406 1,406 0 Prior Year Encumbrances 639 639 0 Fund Balance at End of Year \$ 0 \$ 67 \$ 67

MUNICIPAL COURT RESTITUTION FUND

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, 2008

CHILDREN'S	SERVICES TRUST FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Investment Earnings	1,300	1,228	(72)
All Other Revenues	1,467	1,467	0
Total Revenues	2,767	2,695	(72)
Expenditures:			
Human Services:			
Children's Services:			
Contractual Services	2,767	2,695	72
Total Expenditures	2,767	2,695	72
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	31,462	31,462	0
Fund Balance at End of Year	\$ 31,462	\$ 31,462	\$ 0

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, 2008

D.A.K.E. IKUS	l Budget	Actual	Fina Po	ance with l Budget ositive egative)
Revenues:	 			<u> </u>
All Other Revenues	\$ 100	\$ 25	\$	(75)
Total Revenues	 100	 25		(75)
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies	 2,000	 0		2,000
Total Expenditures	 2,000	 0		2,000
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(1,900)	25		1,925
Fund Balance at Beginning of Year	9,520	9,520		0
Fund Balance at End of Year	\$ 7,620	\$ 9,545	\$	1,925

D.A.R.E. TRUST FUND

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, 2008

GENERAL OBLIGAT	FION DEBT FUND		
	Final Budget	Variance with Final Budget Positive (Negative)	
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	450,000	450,000	0
Interest and Fiscal Charges	235,015	234,454	561
Total Expenditures	685,015	684,454	561
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(685,015)	(684,454)	561
Other Financing Sources (Uses):			
Transfers In	685,014	685,014	0
Total Other Financing Sources (Uses)	685,014	685,014	0
Net Change in Fund Balance	(1)	560	561
Fund Balance at Beginning of Year	119,832	119,832	0
Fund Balance at End of Year	\$ 119,831	\$ 120,392	\$ 561

GENERAL OBLIGATION DEBT FUND

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, 2008

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

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, 2008

SEWER SYSTEM IMPROVEMENT FUND Variance with Final Budget Positive Final Budget Actual (Negative) **Revenues:** Total Revenues 0 0 \$ \$ \$ **Expenditures:** Total Expenditures 0 0

0

0

0

0

0

Excess (Deficiency) of Revenues Over (Under) Expenditures 0 0 Fund Balance at Beginning of Year 5,394 5,394 Fund Balance at End of Year 5,394 5,394 \$ \$ \$

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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, 2008

PERMANENT IMPRO	VEMENT FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)	
Revenues:				
Intergovernmental Revenues	\$ 208,051	\$ 210,863	\$ 2,812	
Charges for Services	99,439	149,034	49,595	
Total Revenues	307,490	359,897	52,407	
Expenditures:				
Capital Outlay:				
Commissioners:				
Capital Outlay	576,542	554,161	22,381	
Total Expenditures	576,542	554,161	22,381	
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(269,052)	(194,264)	74,788	
Other Financing Sources (Uses):				
Advances In	150,000	150,000	0	
Advances Out	(150,000)	(150,000)	0	
Total Other Financing Sources (Uses)	0	0	0	
Net Change in Fund Balance	(269,052)	(194,264)	74,788	
Fund Balance at Beginning of Year	194,809	194,809	0	
Prior Year Encumbrances	89,154	89,154	0	
Fund Balance at End of Year	\$ 14,911	\$ 89,699	\$ 74,788	

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, 2008

Variance with Final Budget Positive Final Budget Actual (Negative) **Revenues:** (144,000) Investment Earnings 144,000 0 \$ \$ **Total Revenues** 144,000 0 (144,000)**Expenditures:** Capital Outlay: Capital Outlay 0 282,012 282,012 Total Expenditures 282,012 282,012 0 Excess (Deficiency) of Revenues Over (Under) Expenditures (138,012)(282,012) (144,000)**Other Financing Sources (Uses):** Transfers Out (95,000) 10,354 (84,646) Total Other Financing Sources (Uses) (95,000) (84,646) 10,354 Net Change in Fund Balance (233,012) (366,658) (133,646) Fund Balance at Beginning of Year 3,554,314 3,554,314 0 Fund Balance at End of Year 3,321,302 3,187,656 (133,646) \$

HEALTH CARE IMPROVEMENT FUND

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, 2008

	Final Budget Actual			
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	
Expenditures:				
Capital Outlay	22,725	22,725	0	
Total Expenditures	22,725	0		
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(22,725)	(22,725)	0	
Fund Balance at Beginning of Year	24,822	24,822	0	
Fund Balance at End of Year	\$ 2,097	\$ 2,097	\$ 0	

EMERGENCY 911 FACILITY CONSTRUCTION FUND

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, 2008

DITCH CONSTRU	CTION FUN	D				ce with Budget
Revenues:	Final Budget		Actual		Positive (Negative)	
Total Revenues	\$	0	\$	0	\$	0
Expenditures:						
Capital Outlay:						
Engineer:						
Total Expenditures		0		0		0
Excess (Deficiency) of						
Revenues Over (Under) Expenditures		0		0		0
Fund Balance at Beginning of Year		226		226		0
Fund Balance at End of Year	\$	226	\$	226	\$	0

Fiduciary Funds

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

Agency Funds

Payroll Deductions Fund

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

Workers' Compensation Fund

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

Local Government Fund

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

Auto Registration Fund

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

Township Gas Fund

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

Cigarette Tax Fund

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

Special Emergency Planning Fund

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

Inheritance Tax Fund

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

(Continued)

Agency Funds

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 Recovery and Mental Health Services.

County Court Agency Fund

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

General County Agency Fund

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

Other County Agencies Fund

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

Hotel and Motel Lodging Tax Fund

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

State Board of Building Standards Fund

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

Payroll Deductions Fund	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
Assets:				
Cash and Cash Equivalents	\$157,133	\$17,467,010	(\$17,432,745)	\$191,398
Total Assets	\$157,133	\$17,467,010	(\$17,432,745)	\$191,398
Liabilities:				
Due To Others	\$157,133	\$17,467,010	(\$17,432,745)	\$191,398
Total Liabilities	\$157,133	\$17,467,010	(\$17,432,745)	\$191,398
Workers' Compensation Fund Assets: Cash and Cash Equivalents	\$3,102	\$811,190	(\$704,899)	\$109,393
-				
Total Assets	\$3,102	\$811,190	(\$704,899)	\$109,393
Liabilities:	\$2,102	\$211.100		¢100.000
Due To Others	\$3,102	\$811,190	(\$704,899)	\$109,393
Total Liabilities	\$3,102	\$811,190	(\$704,899)	\$109,393
Local Government Fund Assets:				
Cash and Cash Equivalents	\$357	\$9,611,908	(\$9,611,908)	\$357
Total Assets	\$357	\$9,611,908	(\$9,611,908)	\$357
Liabilities:				
Due To Others	\$357	\$9,611,908	(\$9,611,908)	\$357
Total Liabilities	\$357	\$9,611,908	(\$9,611,908)	\$357
Auto Registration Fund Assets:				
Cash and Cash Equivalents	\$0	\$3,454,976	(\$3,454,976)	\$0
Total Assets	\$0	\$3,454,976	(\$3,454,976)	\$0
Liabilities:				
Intergovernmental Payables	\$0	\$3,454,976	(\$3,454,976)	\$0
Total Liabilities	\$0	\$3,454,976	(\$3,454,976)	\$0
				(Continued)

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
Township Gas Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$1,088,424	(\$1,088,424)	\$0
Total Assets	\$0	\$1,088,424	(\$1,088,424)	\$0
Liabilities:				
Other Accrued Liabilities	\$0	\$1,088,424	(\$1,088,424)	\$0
Total Liabilities	\$0	\$1,088,424	(\$1,088,424)	\$0
Cigarette Tax Fund Assets:				
Cash and Cash Equivalents	\$1	\$3,560	(\$3,560)	\$1
Total Assets	\$1	\$3,560	(\$3,560)	\$1
Liabilities: Due To Others	\$1	\$3,560	(\$3,560)	\$1
Total Liabilities	\$1	\$3,560	(\$3,560)	\$1
Special Emergency Planning Fund Assets: Cash and Cash Equivalents	\$51,537	\$24,550	(\$28,282)	\$47,805
Total Assets	\$51,537	\$24,550	(\$28,282)	\$47,805
Liabilities: Due To Others	\$51,537	\$24,550	(\$28,282)	\$47,805
Total Liabilities	\$51,537	\$24,550	(\$28,282)	\$47,805
Inheritance Tax Fund Assets:				
Cash and Cash Equivalents Investments	\$490,272 350,699	\$2,236,194 1,304,262	(\$1,608,615) (350,699)	\$1,117,851 1,304,262
Total Assets	\$840,971	\$3,540,456	(\$1,959,314)	\$2,422,113
Liabilities:				
Due To Others	\$840,971	\$3,540,456	(\$1,959,314)	\$2,422,113
Total Liabilities	\$840,971	\$3,540,456	(\$1,959,314)	\$2,422,113
				(Continued)

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
Law Library Fund				
Assets: Cash and Cash Equivalents	\$0	\$138,196	(\$138,196)	\$0
Total Assets	\$0	\$138,196	(\$138,196)	\$0
Liabilities:	÷0	<i><i><i>q</i>100,170</i></i>	(\$100,190)	÷ 0
Due To Others	\$0	\$138,196	(\$138,196)	\$0
Total Liabilities	\$0	\$138,196	(\$138,196)	\$0
Undivided Tax Settlement Fund Assets:				
Cash and Cash Equivalents	\$2,140,449	\$91,705,329	(\$93,043,893)	\$801,885
Investments Taxes Receivable	1,531,094 65,467,869	935,605 65,630,499	(1,531,094) (65,467,869)	935,605 65,630,499
Total Assets	\$69,139,412	\$158,271,433	(\$160,042,856)	\$67,367,989
Liabilities:	¢09,109,112	¢100,271,100	(\$100,012,000)	<i>\\</i> 01,501,507
Due To Others	\$69,139,412	\$158,271,433	(\$160,042,856)	\$67,367,989
Total Liabilities	\$69,139,412	\$158,271,433	(\$160,042,856)	\$67,367,989
Special Assessment Collection Fund Assets:				
Cash and Cash Equivalents	\$0	\$1,132,514	(\$1,132,514)	\$0
Special Assessments Receivable	1,544,758	1,841,259	(1,544,758)	1,841,259
Total Assets	\$1,544,758	\$2,973,773	(\$2,677,272)	\$1,841,259
Liabilities: Due To Others	\$1,544,758	\$2,973,773	(\$2,677,272)	\$1,841,259
Total Liabilities	\$1,544,758	\$2,973,773	(\$2,677,272)	\$1,841,259
Tri-County Board Fund Assets:				
Cash and Cash Equivalents	\$2,059,275	\$9,424,442	(\$9,665,509)	\$1,818,208
Investments	1,473,028	2,121,407	(1,473,028)	2,121,407
Taxes Receivable	1,903,174	1,864,712	(1,903,174)	1,864,712
Total Assets	\$5,435,477	\$13,410,561	(\$13,041,711)	\$5,804,327
Liabilities: Due To Others	\$5,435,477	\$13,410,561	(\$13,041,711)	\$5,804,327
Total Liabilities				\$5,804,327
Total Liabilities	\$5,435,477	\$13,410,561	(\$13,041,711)	\$5,004,527

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
County Court Agency Fund Assets:				
Cash and Cash Equivalents Accounts Receivable	\$459,742 716,694	\$4,543,226 899,930	(\$4,546,727) (716,694)	\$456,241 899,930
Total Assets	\$1,176,436	\$5,443,156	(\$5,263,421)	\$1,356,171
Liabilities: Due To Others	\$1,176,436	\$5,443,156	(\$5,263,421)	\$1,356,171
Total Liabilities	\$1,176,436	\$5,443,156	(\$5,263,421)	\$1,356,171
General County Agency Fund Assets:				
Cash and Cash Equivalents	\$1,239,586	\$15,465,458	(\$15,788,467)	\$916,577
Total Assets	\$1,239,586	\$15,465,458	(\$15,788,467)	\$916,577
Liabilities: Due To Others	\$1,239,586	\$15,465,458	(\$15,788,467)	\$916,577
Total Liabilities	\$1,239,586	\$15,465,458	(\$15,788,467)	\$916,577
Other County Agencies Fund Assets:	¢2,117,142	¢ 4 1 65 000		¢2 <05 142
Cash and Cash Equivalents Investments	\$3,117,443 2,229,953	\$4,165,089 3,039,566	(\$4,677,390) (2,229,953)	\$2,605,142 3,039,566
Taxes Receivable	2,301,388	2,282,892	(2,301,388)	2,282,892
Total Assets	\$7,648,784	\$9,487,547	(\$9,208,731)	\$7,927,600
Liabilities:				
Due To Others	\$7,648,784	\$9,487,547	(\$9,208,731)	\$7,927,600
Total Liabilities	\$7,648,784	\$9,487,547	(\$9,208,731)	\$7,927,600
Hotel and Motel Lodging Tax Fund Assets:				
Cash and Cash Equivalents	\$3,984	\$295,361	(\$295,373)	\$3,972
Total Assets	\$3,984	\$295,361	(\$295,373)	\$3,972
Liabilities:				
Due To Others	\$3,984	\$295,361	(\$295,373)	\$3,972
Total Liabilities	\$3,984	\$295,361	(\$295,373)	\$3,972
				(Continued)

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
State Board of Building Standards F	und			
Assets:				
Cash and Cash Equivalents	\$2,031	\$20,897	(\$21,839)	\$1,089
Total Assets	\$2,031	\$20,897	(\$21,839)	\$1,089
Liabilities:				
Due To Others	\$2,031	\$20,897	(\$21,839)	\$1,089
Total Liabilities	\$2,031	\$20,897	(\$21,839)	\$1,089
Total - All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$9,724,912	\$161,588,324	(\$163,243,317)	\$8,069,919
Investments	5,584,774	7,400,840	(5,584,774)	7,400,840
Taxes Receivable	69,672,431	69,778,103	(69,672,431)	69,778,103
Accounts Receivable	716,694	899,930	(716,694)	899,930
Special Assessments Receivable	1,544,758	1,841,259	(1,544,758)	1,841,259
Total Assets	\$87,243,569	\$241,508,456	(\$240,761,974)	\$87,990,051
Liabilities:				
Intergovernmental Payables	\$0	\$3,454,976	(\$3,454,976)	\$0
Due to Others	87,243,569	236,965,056	(236,218,574)	87,990,051
Other Accrued Liabilities	0	1,088,424	(1,088,424)	0
Total Liabilities	\$87,243,569	\$241,508,456	(\$240,761,974)	\$87,990,051

Capital Assets Used In The Operation Of Governmental Funds

Capital Assets Used in the Operation of Governmental Funds Schedule by Source December 31, 2008

Capital Assets Land Buildings Improvements Other Than Buildings Machinery and Equipment Infrastructure Total Capital Assets	\$5,517,735 36,035,639 397,791 18,616,238 72,122,799 \$132,690,202
Investment in Capital Assets General Fund Special Revenue Funds Capital Projects Funds Enterprise Funds Donations Infrastructure Prior to 2002 Total Investment in Capital Assets	\$3,240,453 20,627,499 42,647,088 31,176 2,715,694 63,428,292 <u>\$132,690,202</u>

Capital Assets Used in the Operation of Governmental Funds Schedule by Function and Activity December 31, 2008

Function and Category	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Infrastructure	Total
General Government	\$513,338	\$23,255,954	\$41,541	\$4,614,668	\$0	\$28,425,501
Judicial	0	59,521	0	1,016,394	0	1,075,915
Public Safety	24,921	7,700,216	30,948	6,772,284	0	14,528,369
Public Works	4,952,876	2,120,659	105,694	4,217,932	72,122,799	83,519,960
Health	26,600	1,297,386	30,992	1,419,808	0	2,774,786
Human Services	0	1,601,903	188,616	575,152	0	2,365,671
	\$5,517,735	\$36,035,639	\$397,791	\$18,616,238	\$72,122,799	\$132,690,202

Capital Assets Used in the Operation of Governmental Funds Schedule of Changes by Function and Activity For Year Ended December 31, 2008

Function	December 31, 2007	Transfers	Additions	Deletions	December 31, 2008
General Government	\$28,011,056	(\$18,013)	\$432,458	\$0	\$28,425,501
Judicial	1,060,753	0	25,704	(10,542)	1,075,915
Public Safety	14,467,535	18,013	174,519	(131,698)	14,528,369
Public Works	82,421,875	0	1,156,099	(58,014)	83,519,960
Health	2,896,162	0	15,986	(137,362)	2,774,786
Human Services	2,141,750	0	223,921	0	2,365,671
Total Capital Assets	\$130,999,131	\$0	\$2,028,687	(\$337,616)	\$132,690,202



STATISTICAL SECTION



Statistical Tables

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

Contents

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

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

Net Assets by Component Last Six Years (accrual basis of accounting)

	2003	2004	2005
Governmental Activities:			
Invested in Capital Assets, Net of Related Debt	\$72,021,370	\$72,650,169	\$71,271,399
Restricted	32,097,580	34,146,735	39,750,610
Unrestricted	18,816,524	18,897,181	15,099,138
Total Governmental Activities Net Assets	\$122,935,474	\$125,694,085	\$126,121,147
Business-type Activities:			
Invested in Capital Assets, Net of Related Debt	\$5,877,948	\$5,519,649	\$5,204,582
Unrestricted	632,979	1,829,297	2,401,888
Total Business-type Activities Net Assets	\$6,510,927	\$7,348,946	\$7,606,470
Primary Government:			
Invested in Capital Assets, Net of Related Debt	\$77,899,318	\$78,169,818	\$76,475,981
Restricted	32,097,580	34,146,735	39,750,610
Unrestricted	19,449,503	20,726,478	17,501,026
Total Primary Government Net Assets	\$129,446,401	\$133,043,031	\$133,727,617

Source: County Auditor's Office

2006	2007	2008
\$76,641,124	\$78,520,372	\$78,053,727
35,965,761	36,922,276	35,221,400
18,028,477	18,028,324	17,063,147
\$130,635,362	\$133,470,972	\$130,338,274
\$5,467,311 1,649,492	\$4,812,358 2,460,862	\$5,094,224 3,152,627
\$7,116,803	\$7,273,220	\$8,246,851
\$82,108,435	\$83,332,730	\$83,147,951
35,965,761	36,922,276	35,221,400
19,677,969	20,489,186	20,215,774
\$137,752,165	\$140,744,192	\$138,585,125

Changes in Net Assets Last Six Years (accrual basis of accounting)

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

2006	2007	2008
\$15,531,350	\$17,712,859	\$19,526,936
10,841,602	13,284,599	13,501,156
12,156,374	13,434,394	15,692,390
591,531	536,828	612,086
8,423,518	9,935,429	10,150,601
13,115,474	14,866,755	15,398,717
275,322	256,451	237,609
60,935,171	70,027,315	75,119,495
1,218,332	1,580,027	1,341,121
1,860,644	1,662,836	1,642,150
5,095,970	4,664,059	5,145,223
147,824	301,094	415,074
8,322,770	8,208,016	8,543,568
\$69,257,941	\$78,235,331	\$83,663,063
\$5,645,336	\$5,616,612	\$5,236,592
531,346	512,707	537,483
2,392,696	2,309,418	2,738,276
889,412	996,836	1,568,107
6,581,588	6,649,206	6,440,503
16,479,006	17,640,571	19,217,099
2,216,325	7,051,583	5,381,366
34,735,709	40,776,933	41,119,426

Changes in Net Assets Last Six Years (accrual basis of accounting)

	2003	2004	2005
Business-type Activities:			
Charges for Services			
Water	694,850	1,004,109	1,227,159
Sewer	1,147,095	1,268,253	1,308,466
Transfer Station	4,721,980	4,734,357	4,693,047
Sheriff Police Rotary	243,374	169,463	185,895
Operating Grants and Contributions	0	0	211,943
Capital Grants and Contributions	0	91,626	313,825
Total Business-type Activities Program Revenues	6,807,299	7,267,808	7,940,335
Total Primary Government Program Revenues	36,884,938	46,348,981	46,649,604
Net (Expense)/Revenue			
Governmental Activities	(27,855,245)	(21,853,286)	(25,793,934)
Business-type Activities	(374,753)	830,964	537,417
Total Primary Government Net (Expense)/Revenue	(\$28,229,998)	(\$21,022,322)	(\$25,256,517)
General Revenues and Other Changes in Net Assets			
Governmental Activities:			
Property Taxes	\$11,644,400	\$12,098,988	\$11,579,852
Sales Taxes	9,648,557	10,448,932	10,398,794
Intergovernmental, Unrestricted	7,027,869	3,678,939	3,332,363
Investment Earnings	856,489	781,755	1,458,833
Miscellaneous	335,284	645,128	882,953
Transfers	0	0	0
Total Governmental Activities	29,512,599	27,653,742	27,652,795
Business-type Activities:			
Investment Earnings	4,485	7,055	31,368
Transfers	0	0	0
Total Business-type Activities	4,485	7,055	31,368
Total Primary Government	\$29,517,084	\$27,660,797	\$27,684,163
Change in Net Assets			
Governmental Activities	\$1,657,354	\$5,800,456	\$1,858,861
Business-type Activities	(370,268)	838,019	568,785
Total Primary Government Change in Net Assets	\$1,287,086	\$6,638,475	\$2,427,646

Source: County Auditor's Office

2006	2007	2008
862,526	1,252,273	1,234,564
1,590,212	1,282,360	1,826,296
4,866,833	5,095,856	5,388,401
206,534	331,537	440,144
0	0	0
255,135	619,456	630,225
7,781,240	8,581,482	9,519,630
42,516,949	49,358,415	50,639,056
(26,199,462)	(29,250,382)	(34,000,069)
(541,530)	373,466	976,062
(\$26,740,992)	(\$28,876,916)	(\$33,024,007)
\$12,032,427	\$12,041,927	\$12,025,273
10,415,445	10,799,612	10,903,586
4,093,762	4,549,470	4,597,786
3,384,196	3,534,795	2,586,035
787,847	899,188	754,691
0	261,000	0
30,713,677	32,085,992	30,867,371
51,863	43,951	(2,431)
0	(261,000)	0
51,863	(217,049)	(2,431)
\$30,765,540	\$31,868,943	\$30,864,940
\$4,514,215	\$2,835,610	(\$3,132,698)
(489,667)	156,417	973,631
\$4,024,548	\$2,992,027	(\$2,159,067)

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

	1999	2000	2001	2002
General Fund				
Reserved	\$812,449	\$579,249	\$756,257	\$1,180,159
Unreserved	14,659,543	15,580,841	17,115,168	16,686,182
Total General Fund	15,471,992	16,160,090	17,871,425	17,866,341
All Other Governmental Funds				
Reserved	4,469,946	2,334,644	2,746,073	3,122,838
Unreserved, Undesignated,				
Reported in:				
Special Revenue Funds	15,708,495	16,626,637	18,218,163	16,751,894
Capital Projects Funds	(1,532,815)	(1,437,252)	(957,201)	4,301,035
Total All Other Governmental Funds	18,645,626	17,524,029	20,007,035	24,175,767
Total Governmental Funds	\$34,117,618	\$33,684,119	\$37,878,460	\$42,042,108

Source: County Auditor's Office

NOTE: Years 1999-2002 Do not include the Expendable Trust Funds which were classified as a Fiduciary Funds prior to implementing GASB 34 in 2003.

2003	2004	2005	2006	2007	2008
\$807,656 17,039,733	\$903,688 16,182,044	\$872,622 15,118,408	\$894,445 15,754,138	\$576,108 16,022,522	\$1,283,243 13,782,335
17,847,389	17,085,732	15,991,030	16,648,583	16,598,630	15,065,578
2,194,636	2,034,744	2,699,879	3,368,175	3,251,450	3,469,785
17,257,758 4,377,632	17,751,218 4,080,736	22,360,201 3,443,341	23,224,956 3,623,891	22,667,534 3,794,010	22,832,667 3,285,072
23,830,026	23,866,698	28,503,421	30,217,022	29,712,994	29,587,524
\$41,677,415	\$40,952,430	\$44,494,451	\$46,865,605	\$46,311,624	\$44,653,102

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

	1999	2000	2001	2002
Revenues:				
Taxes	\$20,655,696	\$19,207,021	\$20,925,983	\$20,027,419
Intergovernmental Revenues	24,941,216	20,043,666	23,158,300	21,970,913
Charges for Services	9,773,677	10,098,425	10,699,575	11,019,752
Licenses and Permits	298,453	398,808	402,422	431,354
Investment Earnings	2,656,381	2,928,967	3,075,942	1,569,448
Special Assessments	66,523	76,119	76,388	76,870
Fines and Forfeitures	1,342,157	1,433,064	1,560,521	1,491,766
All Other Revenue	566,097	713,222	755,589	823,877
Total Revenue	60,300,200	54,899,292	60,654,720	57,411,399
Expenditures:				
Current:				
Public Safety	12,110,563	12,777,469	13,864,439	15,722,849
Health	7,887,381	8,090,945	9,019,913	9,302,110
Human Services	9,769,876	10,510,608	11,851,536	12,638,760
Conservation and Recreation	433,475	456,791	541,255	355,069
Public Works	6,050,301	6,740,686	9,012,046	6,443,600
General Government	11,505,735	12,005,531	12,270,362	12,700,844
Capital Outlay	5,965,947	3,670,812	1,212,123	1,478,081
Debt Service:				
Principal Retirement	265,000	295,045	284,345	290,409
Interest and Fiscal Charges	492,909	370,698	351,178	289,177
Total Expenditures	54,481,187	54,918,585	58,407,197	59,220,899
Excess (Deficiency) of Revenues				
EAUESS (DEHCIENCY) OF REVENUES				

2003	2004	2005	2006	2007	2008
\$21,310,935	\$22,332,039	\$22,358,954	\$22,464,867	\$22,861,955	\$22,934,316
21,046,540	23,099,591	28,238,711	27,391,229	27,826,871	31,213,247
12,633,018	12,544,201	12,746,020	13,167,486	13,116,307	13,621,453
482,060	536,189	569,560	831,512	677,437	887,866
953,412	778,890	1,307,248	3,284,614	3,754,229	2,553,524
0	0	0	0	0	0
1,598,345	1,324,446	1,588,780	1,683,942	1,577,088	1,651,543
1,162,948	1,028,869	1,778,436	1,132,191	1,185,525	961,104
59,187,258	61,644,225	68,587,709	69,955,841	70,999,412	73,823,053
15,520,763	16,396,824	16,641,367	17,106,536	17,968,563	19,119,238
9,913,898	10,630,088	10,887,323	12,164,068	13,923,150	13,461,964
12,473,435	12,666,216	13,121,151	13,714,744	14,184,550	15,857,126
449,267	484,357	605,586	591,531	536,828	612,086
6,088,117	7,528,033	9,030,828	8,912,625	9,329,376	9,994,405
13,012,999	13,167,295	14,572,874	14,194,800	14,921,902	14,993,615
1,126,747	636,854	710,288	403,473	141,335	853,981
401 521	562 226	557 009	575 550	507 729	100 105
481,531	563,336	557,008	575,550	597,728	488,185
364,771	315,666	296,583	277,989	259,302	239,051
59,431,528	62,388,669	66,423,008	67,941,316	71,862,734	75,619,651
(244,270)	(744,444)	2,164,701	2,014,525	(863,322)	(1,796,598)

(Continued)

Changes in Fund Balances, Governmental Funds Last Ten Years

(modified accrual basis of accounting)

	1999	2000	2001	2002
Other Financing Sources (Uses):				
Proceeds from the Sale of Capital Assets	22,374	19,076	522,010	21,561
Other Financing Sources - Capital Leases	0	114,045	0	0
General Obligation Bonds Issued	0	0	0	5,905,000
Refunding General Obligation Bonds	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	988,558	1,330,918	884,102	996,512
Transfers Out	(988,558)	(1,830,918)	(884,102)	(996,512)
Total Other Financing Sources (Uses)	22,374	(366,879)	522,010	5,926,561
Net Change in Fund Balance	\$5,841,387	(\$386,172)	\$2,769,533	\$4,117,061
Debt Service as a Percentage of Noncapital Expenditures	1.44%	1.24%	1.14%	0.99%

Source: County Auditor's Office

NOTE: Years 1999-2002 Do not include the Expendable Trust Funds which were classified as a Fiduciary Funds prior to implementing GASB 34 in 2003.

2003	2004	2005	2006	2007	2008
130,000	0	0	0	0	0
0	0	52,480	26,240	99,508	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
777,529	1,088,577	932,871	1,382,344	1,352,867	729,814
(777,529)	(1,088,577)	(932,871)	(1,382,344)	(1,091,867)	(729,814)
130,000	0	52,480	26,240	360,508	0
(\$114,270)	(\$744,444)	\$2,217,181	\$2,040,765	(\$502,814)	(\$1,796,598)
1.50%	1.79%	1.39%	1.42%	1.27%	0.99%

Assessed Valuations and Estimated True Values of Taxable Property

(per \$1,000 of assessed value)

Last Ten Years

Tax year	1999	2000	2001	2002
Real Property				
Assessed	\$1,429,311	\$1,464,115	\$1,314,415	\$1,635,372
Actual	4,083,746	4,183,186	3,755,471	4,672,491
Public Utility				
Assessed	96,209	91,699	64,244	66,096
Actual	274,883	261,997	183,554	188,846
Tangible Personal Property				
Assessed	290,738	304,869	309,861	317,695
Actual	1,162,952	1,219,476	1,239,444	1,270,780
Total				
Assessed	1,816,258	1,860,683	1,688,520	2,019,163
Actual	5,521,581	5,664,659	5,178,469	6,132,117
Assessed Value as a				
Percentage of Actual Value	32.89%	32.85%	32.61%	32.93%
Total Direct Tax Rate	8.81	8.83	8.43	9.13

Source: County Auditor's Office

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

2003	2004	2005	2006	2007	2008
\$1,365,818	\$1,773,597	\$1,830,420	\$1,860,507	\$2,054,076	\$2,075,563
3,902,337	5,067,420	5,229,771	5,315,734	5,868,789	5,930,180
64,630	63,432	62,042	60,255	52 100	54 560
				53,199	54,562
184,657	181,234	177,263	172,157	151,997	155,891
305,664	281,330	269,489	200,084	131,018	64,837
1,222,656	1,125,320	1,077,956	1,067,115	1,048,144	1,037,392
1,736,112	2,118,359	2,161,951	2,120,846	2,238,293	2,194,962
5,309,650	6,373,974	6,484,990	6,555,006	7,068,930	7,123,463
32.70%	33.23%	33.34%	32.35%	31.66%	30.81%
9.13	9.11	9.12	8.81	8.80	8.81

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

	1999	2000	2001	2002
Direct County Rates				
General Fund	2.40	2.40	2.40	2.40
Park Levy	0.50	0.50	1.10	1.10
Special Bridge	0.80	0.80	0.80	0.80
Riverside School	4.50	4.50	3.50	4.20
Tri-County Mental Health	0.60	0.60	0.60	0.60
Conservancy	0.01	0.03	0.03	0.03
Total	8.81	8.83	8.43	9.13
Overlapping Rates				
Corporations	1.40 - 16.03	1.40 - 16.03	1.40 - 16.03	1.40 - 16.03
Townships	1.10 - 6.10	1.10 - 6.10	1.10 - 6.10	1.10 - 6.10
School Districts	30.11 - 58.85	30.20 - 58.83	30.09 - 58.80	30.02 - 58.3
Joint Vocational School Districts	2.58 - 4.90	2.58 - 4.90	2.58 - 4.90	2.58 - 4.90

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

Source:

County Auditor's Office County Treasurer's Office

2003	2004	2005	2006	2007	2008
2.40	2.40	2.40	2.40	2.40	2.40
1.10	1.10	1.10	1.10	1.10	1.10
0.80	0.80	0.80	0.45	0.45	0.45
4.20	4.20	4.20	4.20	4.20	4.20
0.60	0.60	0.60	0.60	0.60	0.60
0.03	0.01	0.02	0.06	0.05	0.06
9.13	9.11	9.12	8.81	8.80	8.81
1.40 - 16.03	1.40 - 18.52	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53
1.10 - 9.40	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40
30.02 - 64.15	29.87 - 64.15	29.87 - 65.15	29.87 - 66.80	29.50 - 70.05	29.50 - 70.05
2.58 - 5.46	2.58 - 5.45	2.58 - 5.45	2.58 - 5.45	2.58 - 5.35	2.58 - 5.18

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

		2	008	
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power and Light Company	Utilities	\$43,393,410	1	2.09%
Midamco	Retail	8,973,950	2	0.43%
American Honda Motor	Manufacturing	6,999,860	3	0.34%
Vectren Energy Delivery	Utilities	5,330,060	4	0.26%
Towne Park LLC	Apartments	5,175,530	5	0.25%
Pioneer Rural Electric	Utilities	5,112,170	6	0.25%
Hobart Corporation	Manufacturing	4,793,540	7	0.23%
MED-TERRA Inc.	Medical	4,348,180	8	0.21%
Meijer Distribution Inc.	Warehouse	4,052,830	9	0.20%
Harvey A. Tolson	Retail	3,724,630	10	0.18%
Subtotal		91,904,160		4.44%
All Others		1,983,658,840		95.56%
Total		\$2,075,563,000		100.00%
		1	999	
				Percent of Total
		Assessed		Assessed
Name of Taxpayer	Nature of Business	Value	Rank	Value
Dayton Power and Light Company	Utilities	\$71,942,560	1	5.03%
GTE North Inc.	Telecommunication		•	
GIE NORULINC.	relecommunication	11,938,720	2	0.84%
American Honda Motor	Manufacturing	11,938,720 6,660,570	2 3	$0.84\% \\ 0.47\%$
American Honda Motor	Manufacturing	6,660,570	3	0.47%
American Honda Motor Ohio Bell Telephone	Manufacturing Telecommunication	6,660,570 4,413,110	3 4	0.47% 0.31%
American Honda Motor Ohio Bell Telephone Hobart Corporation	Manufacturing Telecommunication Manufacturing	6,660,570 4,413,110 2,868,940	3 4 5	0.47% 0.31% 0.20%
American Honda Motor Ohio Bell Telephone Hobart Corporation Meijer, Inc.	Manufacturing Telecommunication Manufacturing Retail	6,660,570 4,413,110 2,868,940 2,604,680	3 4 5 6	0.47% 0.31% 0.20% 0.18%
American Honda Motor Ohio Bell Telephone Hobart Corporation Meijer, Inc. ITW/Hobart Brothers Company	Manufacturing Telecommunication Manufacturing Retail Manufacturing	6,660,570 4,413,110 2,868,940 2,604,680 2,548,070	3 4 5 6 7	0.47% 0.31% 0.20% 0.18% 0.18%
American Honda Motor Ohio Bell Telephone Hobart Corporation Meijer, Inc. ITW/Hobart Brothers Company Evenflo Juvenile Furniture Co.	Manufacturing Telecommunication Manufacturing Retail Manufacturing Manufacturing	6,660,570 4,413,110 2,868,940 2,604,680 2,548,070 2,138,610	3 4 5 6 7 8	0.47% 0.31% 0.20% 0.18% 0.18% 0.15%
American Honda Motor Ohio Bell Telephone Hobart Corporation Meijer, Inc. ITW/Hobart Brothers Company Evenflo Juvenile Furniture Co. American Matsushita Electronics	Manufacturing Telecommunication Manufacturing Retail Manufacturing Manufacturing Manufacturing	6,660,570 4,413,110 2,868,940 2,604,680 2,548,070 2,138,610 1,845,350	3 4 5 6 7 8 9	0.47% 0.31% 0.20% 0.18% 0.15% 0.13%
American Honda Motor Ohio Bell Telephone Hobart Corporation Meijer, Inc. ITW/Hobart Brothers Company Evenflo Juvenile Furniture Co. American Matsushita Electronics B F Goodrich Co.	Manufacturing Telecommunication Manufacturing Retail Manufacturing Manufacturing Manufacturing	$\begin{array}{c} 6,660,570\\ 4,413,110\\ 2,868,940\\ 2,604,680\\ 2,548,070\\ 2,138,610\\ 1,845,350\\ 1,513,200\\ \end{array}$	3 4 5 6 7 8 9	$\begin{array}{c} 0.47\% \\ 0.31\% \\ 0.20\% \\ 0.18\% \\ 0.18\% \\ 0.15\% \\ 0.13\% \\ 0.11\% \end{array}$

Source: County Auditor - Land and Buildings

Based on valuation of property in 2008 and 1999

Principal Taxpayers Tangible Personal / Public Utilities Personal Property Tax Current Year and Nine Years Ago

			2008	
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Meijer Distribution	Warehouse	\$4,356,670	1	3.05%
ITW/Hobart Brothers	Manufacturing	3,439,280	2	2.41%
American Honda Motor	Manufacturing	3,085,710	3	2.16%
Goodrich Corporation	Manufacturing	2,919,480	4	2.05%
Verizon North Inc.	Telecommunication	2,645,940	5	1.85%
F & P America Manufacturing Inc.	Manufacturing	1,559,860	6	1.09%
Tailwind Technologies Inc.	Manufacturing	1,525,810	7	1.07%
Jackson Tube Services	Manufacturing	1,512,100	8	1.06%
Evenflo Company Inc.	Automotive Sales	1,167,570	9	0.82%
Arborgast Buick Pontiac GMC Truck Inc	Manufacturing	1,123,390	10	0.79%
Subtotal		23,335,810		16.35%
All Others		119,399,000		83.65%
Total		\$142,734,810		100.00%
			1999	
				Percent
				of Total
		Assessed		Assessed
Name of Taxpayer	Nature of Business	Value	Rank	Value
American Matsushita	Manufacturing	\$38,788,220	1	7.65%
American Honda Motor	Manufacturing	14,431,510	2	2.84%
ITW/Hobart Brothers	Manufacturing	14,129,320	3	2.79%
B. F. Goodrich Corporation	Manufacturing	12,987,500	4	2.56%
Meijer, Inc.	Retail	10,522,950	5	2.07%
Evenflo Juvenile Furniture Co.	Manufacturing	7,683,970	6	1.51%
Hobart Corporation	Manufacturing	6,710,180	7	1.32%
Infotel Inc.	Manufacturing	5,785,770	8	1.14%
Spinnaker Coating/Brown Bridge	Manufacturing	4,816,820	9	0.95%
Hartzell Propeller, Inc.	Manufacturing	4,500,710	10	0.89%
Subtotal	-	120,356,950		23.72%
All Others		386,947,000		76.28%
Total		\$507,303,950		100.00%

Source: County Auditor - Land and Buildings

Based on valuation of property in 2008 and 1999

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

Collection Year	1999	2000	2001
Total Tax Levy (1)	\$12,603,784	\$13,316,706	\$15,581,189
Collections within the Fiscal Year of the Levy			
Current Tax Collections	12,378,906	13,036,386	15,125,899
Percent of Levy Collected	98.22%	97.89%	97.08%
Delinquent Tax Collections	311,164	375,070	317,245
Total Tax Collections (3)	12,690,070	13,411,456	15,443,144
Percent of Total Tax Collections To Tax Levy	100.68%	100.71%	99.11%
Accumulated Outstanding Delinquent Taxes (2)	354,016	483,466	643,531
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	2.81%	3.63%	4.13%

Note:

- (1) Taxes levied and collected are presented on a cash basis.
- (2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.
- (3) Changes in Levy Collections due to millage adjustments.
- 1998 4.00 mill levied replaced/reduced to 2.8 mill for Riverside School.
- 2001 1.70 mills replacement levy for Riverside School.
- 2002 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
- 2003 .60 mill replacement levy for Tri-County Board.

Source: County Auditor's Office

2002	2003	2004	2005	2006	2007	2008
\$15,202,556	\$16,975,455	\$16,886,055	\$17,119,135	\$16,616,509	\$17,319,900	\$16,817,019
14,796,078	16,519,610	16,516,878	16,608,418	16,203,212	16,861,590	16,330,796
97.33%	97.31%	97.81%	97.02%	97.51%	97.35%	97.11%
401,435	534,654	535,588	533,555	623,936	493,813	1,093,485
15,197,513	17,054,264	17,052,466	17,141,973	16,827,148	17,355,403	17,424,281
99.97%	100.46%	100.99%	100.13%	101.27%	100.20%	103.61%
1,002,935	1,126,301	1,028,662	1,095,502	967,892	1,186,677	1,458,507
6.60%	6.63%	6.09%	6.40%	5.82%	6.85%	8.67%

Taxable Sales By Industry (Category) Last Nine Years

	2000	2001	2002
Sales Tax Payments	\$3,365,512	\$3,309,124	\$3,254,558
Direct Pay Tax Return Payments	270,649	304,947	159,332
Seller's Use Tax Return Payments	582,736	598,091	657,110
Consumer's Use Tax Return Payments	297,244	453,747	337,868
Motor Vehicle Tax Payments	1,569,373	1,649,991	2,003,005
Non-Resident Motor Vehicle Tax	N/A	N/A	N/A
Watercraft and Outboard Motors	27,361	27,813	34,782
Department of Liquor Control	18,434	18,497	19,460
Sales Tax on Motor Vehicle Fuel Refunds	436	1,098	1,258
Sales/Use Tax Voluntary Payments	15,733	5,550	4,137
Statewide Master Numbers	2,965,930	2,902,789	3,222,895
Sales/Use Tax Assessment Payments	16,152	47,852	29,785
Streamlined Sales Tax Payments	N/A	N/A	N/A
Managed Audit Sales/Use Tax Payments	N/A	N/A	N/A
Adjustments Made to Prior Allocations	12	352	9
Less 1% Administrative Rotary Fund	(91,296)	(93,198)	(97,242)
Sales/Use Tax Refunds Approved	(25,466)	(221,071)	(69,115)
Total	\$9,012,810	\$9,005,582	\$9,557,842
Sales Tax Rate	1.00%	1.00%	1.00%

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

Source: State Department of Taxation

Note: This information is not available for years prior to 2000

2003	2004	2005	2006	2007	2008
\$3,239,092	\$3,287,791	\$3,274,208	\$3,226,079	\$3,270,156	\$3,364,045
160,729	220,309	255,101	274,567	385,540	442,275
672,651	799,544	815,409	695,175	798,282	910,110
380,215	192,440	257,052	285,595	288,787	284,375
1,966,715	1,903,762	1,763,393	1,639,974	1,691,254	1,578,728
N/A	N/A	N/A	N/A	2,293	24,087
32,336	33,742	31,819	27,620	26,760	22,307
20,916	22,543	24,219	26,531	28,530	30,863
1,547	1,751	2,633	3,098	2,354	4,199
12,715	8,996	7,314	4,992	5,664	9,254
3,436,892	3,920,292	4,209,616	4,318,793	4,333,283	4,411,571
10,034	18,017	29,062	42,767	13,372	52,396
N/A	N/A	N/A	N/A	1,010	3,153
N/A	N/A	N/A	1	0	0
(3,959)	(267)	0	0	0	(389
(99,299)	(104,089)	(106,698)	(105,378)	(108,378)	(111,181
(190,241)	(27,927)	(39,592)	(47,507)	(9,459)	(19,269
\$9,640,343	\$10,276,904	\$10,523,536	\$10,392,307	\$10,729,448	\$11,006,524
1.00%	1.00%	1.00%	1.00%	1.00%	1.009

Miami	County,	Ohio
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Ratio d	of Outstanding Debt B Last Ten Years	ly Type		
	1999	2000	2001	2002
Governmental Activities (1)				
General Obligation Bonds Payable	\$2,915,000	\$2,650,000	\$2,385,000	\$8,020,000
Superfund Site Liability	1,334,361	949,502	590,686	337,286
Capital Leases	0	84,000	64,655	44,246
Business-type Activities (1)				
General Obligation Bonds Payable	\$5,115,000	\$4,865,000	\$4,605,000	\$5,550,000
OPWC Loan Payable	294,000	274,400	754,800	710,200
OWDA Loan Payable	0	0	0	0
Landfill Postclosure Liability	0	0	0	0
Total Primary Government	\$9,658,361	\$8,822,902	\$8,400,141	\$14,661,732
Population (2)				
Miami County	93,182	98,868	98,868	98,868
Outstanding Debt Per Capita	\$104	\$89	\$85	\$148
Income (3)				
Personal (in thousands)	2,474,821	2,756,044	2,744,773	2,800,337
Percentage of Personal Income	0.39%	0.32%	0.31%	0.52%

Sources:

(1) Source: County Auditor's Office

(2) US Bureau of Census, Population Division

(3) US Department of Commerce, Bureau of Economic Analysis

(4) The balance in the Superfund Site Liability was restated to correct an accounting error in prior years.

2003	2004	2005	2006	2007	2008
(4)					
\$7,560,000	\$7,050,000	\$6,525,000	\$5,985,000	\$5,445,000	\$4,995,000
1,389,768	2,914,659	2,745,227	2,080,553	1,899,771	1,651,248
152,715	99,379	119,851	110,541	152,321	114,136
\$5,225,000	\$4,890,000	\$6,590,000	\$6,150,000	\$6,410,000	\$9,515,000
665,600	621,000	576,400	911,800	847,200	1,007,600
000,000	021,000	0	0	0	945,347
23,599	24,094	24,745	25,462	26,139	26,688
\$15,016,682	\$15,599,132	\$16,581,223	\$15,263,356	\$14,780,431	\$18,255,019
98,868	98,868	98,868	98,868	98,868	98,868
\$152	\$158	\$168	\$154	\$149	\$185
2,917,990	3,006,675	3,029,810	3,173,366	3,281,330	3,281,330
0.51%	0.52%	0.55%	0.48%	0.45%	0.56%

Ratios of General Bonded Debt Outstanding

Last Ten	Years
----------	-------

Year	1999	2000	2001	2002
Population (1)	93,182	98,868	98,868	98,868
Assessed Value (2)	\$1,816,258	\$1,860,683	\$1,688,520	\$2,019,163
General Bonded Debt (3)				
General Obligation Bonds	\$2,915,000	\$2,650,000	\$2,385,000	\$8,020,000
Resources Available to Pay Principal (4)	\$153,007	\$68,244	\$61,043	\$394,085
Net General Bonded Debt	\$2,761,993	\$2,581,756	\$2,323,957	\$7,625,915
Ratio of Net Bonded Debt				
to Estimated Actual Value	0.15%	0.14%	0.14%	0.389
Net Bonded Debt per Capita	\$29.64	\$26.11	\$23.51	\$77.13

Source:

(1) U.S. Bureau of Census of Population

(2) Source: County Auditor's Office - Amounts per \$1,000 in assessed value

(3) Includes all general obligation bonded debt supported by property taxes.

(4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

2003	2004	2005	2006	2007	2008
98,868	98,868	98,868	98,868	98,868	98,868
\$1,736,112	\$2,118,359	\$2,161,951	\$2,120,846	\$2,238,293	\$2,194,962
ф т с со осо	¢7.050.000	¢< 525 000	¢5,005,000	¢5 445 000	¢4.007.000
\$7,560,000	\$7,050,000	\$6,525,000	\$5,985,000	\$5,445,000	\$4,995,000
\$78,154	\$86,776	\$100,095	\$127,347	\$119,832	\$120,392
\$7,481,846	\$6,963,224	\$6,424,905	\$5,857,653	\$5,325,168	\$4,874,608
0.43%	0.33%	0.30%	0.28%	0.24%	0.22%
\$75.68	\$70.43	\$64.98	\$59.25	\$53.86	\$49.30



Computation of Direct and Overlapping Debt Attributable to Governmental Activities December 31, 2008

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Miami County	Amount Applicable to Miami County
Direct:			
Miami County	\$4,995,000	100.00%	\$4,995,000
Overlapping:			
Corporations wholly within the County	20,709,477	100.00%	20,709,477
Corporations with Overlapping	7,520,000	1.56%	117,312
School Districts wholly within the County	28,927,359	100.00%	28,927,359
		Subtotal	49,754,148
		Total	\$54,749,148

Source:

County Auditor's Office

Debt Limitations Last Ten Years						
Collection Year	1999	2000	2001	2002		
Total Debt						
Net Assessed Valuation	\$1,816,258,000	\$1,860,683,000	\$1,688,520,000	\$2,019,163,000		
Debt Limit (1)	43,906,450	45,017,075	40,713,000	48,979,075		
County Debt Outstanding (2) Less:	2,915,000	2,650,000	2,385,000	8,020,000		
Applicable Debt Service Fund Amounts	(153,007)	(68,244)	(61,043)	(394,085)		
Net Indebtedness Subject to Limit	2,761,993	2,581,756	2,323,957	7,625,915		
Overall Legal Debt Margin	\$41,144,457	\$42,435,319	\$38,389,043	\$41,353,160		
	93.71%	94.26%	94.29%	84.43%		
Unvoted Debt						
Net Assessed Valuation	\$1,816,258,000	\$1,860,683,000	\$1,688,520,000	\$2,019,163,000		
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%		
Legal Debt Limitation (\$) (1)	18,162,580	18,606,830	16,885,200	20,191,630		
Net Indebtedness Subject to Limit	2,761,993	2,581,756	2,323,957	7,625,915		
Overall Legal Debt Margin	\$15,400,587	\$16,025,074	\$14,561,243	\$12,565,715		

Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.
 3.0% of the first \$100,000,000 assessed valuation plus

1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus

2.5% on the amount in excess of \$300,000,000

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

Source: County Auditor's Office

Miami County, Ohio

2003	2004	2005	2006	2007	2008
¢1 5 2 < 112 000	#2 110 25 0 000		\$2,120,046,000	*2 2 2 2 2 2 2 2 2 2	\$2.104.052.000
\$1,736,112,000	\$2,118,359,000	\$2,161,951,000	\$2,120,846,000	\$2,238,293,000	\$2,194,962,000
41,902,800	51,458,975	52,548,775	51,521,150	54,457,325	53,374,050
7,560,000	7,050,000	6,525,000	5,985,000	5,445,000	4,995,000
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,020,000	0,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,110,000	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
(78,154)	(86,776)	(100,095)	(127,347)	(119,832)	(120,392)
7,481,846	6,963,224	6,424,905	5,857,653	5,325,168	4,874,608
\$34,420,954	\$44,495,751	\$46,123,870	\$45,663,497	\$49,132,157	\$48,499,442
82.14%	86.47%	87.77%	88.63%	90.22%	90.87%
	** * * * * * * * * *			** • • • • • • • • • • • • • • • • • •	**
\$1,736,112,000	\$2,118,359,000	\$2,161,951,000	\$2,120,846,000	\$2,238,293,000	\$2,194,962,000
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
17,361,120	21,183,590	21,619,510	21,208,460	22,382,930	21,949,620
7,481,846	6,963,224	6,424,905	5,857,653	5,325,168	4,874,608
\$9,879,274	\$14,220,366	\$15,194,605	\$15,350,807	\$17,057,762	\$17,075,012

Demographic and Economic Statistics

Last Ten Years

Calendar Year	1999	2000	2001	2002
Population (1)				
Miami County	93,182	98,868	98,868	98,868
Income (2)				
Total Personal (in thousands)	\$2,474,821	\$2,756,044	\$2,744,773	\$2,800,337
Per Capita	\$26,559	\$27,876	\$27,762	\$28,324
Unemployment Rate (3)				
Federal	4.5%	4.2%	3.8%	4.8%
State	4.3%	4.3%	3.7%	4.3%
Miami County	3.8%	3.4%	4.3%	5.5%
Civilian Work Force Estimates (3)				
State	5,749,000	5,900,400	5,857,000	5,828,000
Miami County	51,000	50,500	51,800	52,000

Sources:

(1) US Bureau of Census of Population

(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2007 for the presentation of 2008 statistics, the County is using the latest information available.

(3) State Department of Labor Statistics

2003	2004	2005	2006	2007	2008
98,868	98,868	98,868	98,868	98,868	98,868
\$2,917,990	\$3,006,675	\$3,029,810	\$3,173,366	\$3,281,330	\$3,281,330
\$29,514	\$30,411	\$30,645	\$32,097	\$33,189	\$33,189
5.8%	6.0%	5.5%	4.6%	4.6%	5.8%
5.7%	6.1%	6.0%	5.5%	5.6%	6.6%
6.1%	5.7%	5.6%	5.5%	5.4%	6.4%
5,915,000	5,875,300	5,900,400	5,934,000	5,976,500	5,986,400
52,200	54,300	54,100	55,100	55,400	55,400



Principal Employers Current Year and Nine Years Ago

Employer Upper Valley Medical Center Miami County Goodrich Corporation Meijer Distribution	Nature of Business Health Care Government Manufacturing Warehouse Manufacturing	Number of Employees 1,774 988 798 713	Rank 1 2 3 4	Percentage of Total Employment 0.03 0.02
Miami County Goodrich Corporation Meijer Distribution	Government Manufacturing Warehouse Manufacturing	988 798 713	2 3	0.02
Goodrich Corporation Meijer Distribution	Manufacturing Warehouse Manufacturing	798 713	3	
Meijer Distribution	Warehouse Manufacturing	713		0.01
-	Manufacturing		4	0.01
	e		4	0.01
Hobart Corporation	Monufacturing	663	5	0.01
F & P America Manufacturing Inc.	Manufacturing	656	6	0.01
ITW/Hobart Brothers Company	Manufacturing	609	7	0.01
Troy City School District	Education	504	8	0.01
Evenflo Juvenile Furniture Company	Manufacturing	304	9	0.01
A.O. Smith Electric Products	Manufacturing	289	10	0.01
Total	-	7,298		
Total Employment within the County		55,400		
			1999	
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
American Matsushita	Manufacturing	1,494	1	0.03
Upper Valley Medical Center	Health Care	1,455	2	0.03
Hobart Corporation	Manufacturing	1,197	3	0.02
Miami County	Government	886	4	0.02
ITW/Hobart Brothers Company	Manufacturing	873	5	0.02
Goodrich Corporation	Manufacturing	781	6	0.02
Evenflo Juvenile Furniture Company	Manufacturing	731	7	0.01
Troy City School District	Education	575	8	0.01
A.O. Smith Electric Products Company	Manufacturing	325	9	0.01
Spinaker Coatings, Inc.	Manufacturing	304	10	0.01
Total	-	8,621		

Total Employment within the County

Source: County Auditor's Office

51,000

Full Time Equivalent Employees by Function

Last Ten Years

	1999	2000	2001	2002	2003
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	12.25	12.25	14.25	13.25	12.25
Auditor	23.75	23.25	21.25	21.25	23.75
Treasurer	5.00	5.00	5.00	5.00	5.00
Prosecutor	9.50	10.00	10.00	11.00	11.00
Planning and Zoning	6.50	5.50	6.00	6.00	5.00
Elections	9.00	8.00	7.50	9.00	9.00
Records Center	7.25	7.25	6.75	8.75	8.75
Building Rehulations	8.00	8.00	7.00	6.00	7.00
Maintenance	13.50	14.50	13.50	13.50	14.50
Economic Development	0.00	0.00	0.00	0.00	0.00
Judicial					
Law Library	2.00	2.00	2.00	2.00	2.00
Common Pleas Court	17.00	17.00	16.00	17.00	19.00
Probate Court	5.00	5.50	5.50	5.00	5.00
Municipal Court	51.50	51.50	51.00	45.00	45.00
Juvenile Court	20.00	17.50	18.50	19.50	19.00
Public Defender	6.00	6.00	5.00	5.00	5.00
Clerk of Courts	14.75	14.75	15.75	17.25	17.25
Public Safety					
Coroner	1.00	1.00	1.00	1.00	1.00
Communication Center - 911	29.50	30.00	31.00	28.00	27.00
Sheriff	120.50	119.00	131.50	136.50	133.50
Adult Probation	2.00	2.00	2.00	3.00	3.00
Juvenile Probation	6.00	6.00	6.00	6.00	6.00
Juvenile Detention Center	33.25	34.25	34.25	33.75	30.25
Juvenile Rehabilitation Center	33.00	37.50	35.50	35.00	33.50
Public Works					
Water Districts	3.00	3.00	3.00	2.00	2.00
Sanitary Sewer	7.00	7.00	7.00	7.00	6.00
Transfer Station	13.00	11.50	12.50	13.00	13.50
Engineering	52.75	51.75	52.75	52.75	51.75
Transit	0.00	0.00	0.00	0.00	2.00
Health					
Board of Health	45.50	44.50	36.00	37.50	39.00
Dog and Kennel	6.00	5.50	5.00	4.50	4.50
Riverside MRDD	143.50	150.00	148.00	152.00	155.00
FCFC / Help Me Grow	5.50	5.50	5.50	8.00	6.00
WIC	6.50	6.50	4.00	6.50	4.50
Tri-County	8.00	8.00	9.00	9.00	13.00

2004	2005	2006	2007	2008
12.25	10.75	12.05	12.00	12.00
12.25 23.75	12.75 24.75	13.25 24.75	13.00 24.50	25.00
5.00	5.00	5.00	24.30 5.00	5.00
11.00	11.00	11.00	11.50	11.50
6.00	3.50	3.50	3.00	3.00
9.00	10.00	10.00	5.00 8.50	8.00
8.75	8.00	8.00	8.00	7.00
7.00	7.00	11.00	11.00	11.00
14.00	14.50	14.50	14.50	15.50
1.00	1.00	1.00	2.00	2.50
2.00	2.00	2.00	1.00	1.00
18.00	13.00	14.00	12.00	13.00
6.00	6.50	6.50	6.00	5.00
43.50	44.00	43.00	40.50	45.00
21.00	22.00	22.50	19.00	18.00
6.00	6.00	6.00	6.00	6.00
17.25	17.25	17.25	16.00	16.00
1.00	1.00	1.00	1.00	1.00
28.00	30.00	29.50	27.00	29.00
131.00	133.50	134.50	140.50	139.00
3.00	3.00	3.00	3.00	3.00
6.00	6.00	6.00	6.00	7.00
29.25	30.75	30.75	30.50	25.50
35.50	36.50	34.50	33.50	35.50
1.00	2.00	2.00	2.00	5.00
7.00	2.00 7.00	2.00 9.00	2.00 9.00	6.00
12.50	14.00	9.00 13.50	13.50	14.50
51.25	51.25	51.25	53.50	53.50
1.00	2.00	3.00	3.00	2.50
1.00	2.00	5.00	5.00	2.30
39.00	38.00	35.00	34.50	35.50
4.50	5.50	5.50	5.50	5.50
157.00	149.00	147.00	146.00	140.00
6.00	6.00	7.00	7.50	6.50
4.00	4.00	4.00	4.50	4.00
15.00	15.00	16.00	17.00	16.00

(Continued)

Full Time Equivalent Employees by Function

Last Ten Years

	1999	2000	2001	2002	2003
Human Services					
Children's Services	32.50	37.00	37.00	38.00	37.00
Veteran Services	6.00	6.00	6.00	6.00	6.50
Child Support Enforcement Agency	20.00	19.00	19.00	18.00	19.50
Jobs and Family Services	36.50	37.50	40.50	43.00	47.50
David L Brown Youth Center	22.00	20.00	18.50	19.50	15.00
Victim Witness Program	3.50	4.50	4.50	4.50	4.00
Conservation and Recreation					
Soil and Water Conservation	6.50	6.50	7.50	6.00	6.00
Park District	14.00	16.00	18.00	19.00	24.00
	868.00	877.50	880.00	894.00	899.50

Source: Miami County Auditor

2004	2005	2006	2007	2008
37.00	37.00	37.00	38.00	36.00
5.00	5.00	5.00	5.50	5.50
19.50	19.50	21.50	21.50	20.50
44.50	49.50	51.00	51.00	52.50
15.00	13.00	13.00	13.00	12.50
4.50	4.50	4.50	4.50	3.50
6.50	6.50	6.50	5.50	6.50
25.00	27.50	30.25	34.50	30.00
900.50	905.25	914.50	912.50	900.50

Operating Indicators by Function

Last Ten Years

	1999	2000	2001	2002
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,183	2,023	2,126	2,201
Number of Public Hearings	32	38	38	34
Auditor				
Number of Non-exempt Conveyances	2,460	2,352	2,381	2,560
Number of Exempt Conveyances	3,220	1,479	1,547	1,623
Number of Real Estate Transfers	5,680	3,831	3,928	4,183
Number of General Warrants Issued	29,690	31,140	32,537	32,833
Number of Payroll Warrants Issued	23,495	26,424	24,386	25,318
Number of Receipt Pay-ins Issued	18,589	19,379	20,276	20,345
Treasurer				
Number of Parcels Billed ***	N/A	N/A	N/A	N/A
Number of Parcels Collected ***	N/A	N/A	N/A	N/A
Prosecuting Atorney				
Number of Criminal Cases - Common Pleas	388	438	413	527
Number of Criminal Cases - Juvenile Court	1,687	1,785	1,712	1,878
Board of Elections				
Number of Registered Voters	57,958	63,243	64,925	66,285
Number of Voters Last General Election	24,419	43,555	19,888	30,508
Percentage of Registered Voters that Voted	42.13%	68.87%	30.63%	46.03%
Recorder				
Number of Deeds Recorded	3,973	3,821	4,052	4,303
Number of Mortgages Recorded	8,198	6,653	9,682	11,409
Number of Military Discharges Recorded	64	44	327	23
Buildings and Grounds				
Number of Buildings	45	47	47	47
Square Footage of Buildings	612,999	615,363	615,363	615,363
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	493	614	616	810
Number of Criminal Cases Filed	388	438	413	527
Number of Domestic Cases Filed	640	642	604	598

2006	2007	2008
		2000
2.042	1.985	1,845
-		1,010
2,604	2,305	1,987
1,510	1,470	1,369
4,114	3,775	3,356
28,821	28,668	29,369
25,653	25,942	25,893
26,314	21,343	22,388
46,898	47,203	47,320
44,367	44,759	44,923
		587
1,389	1,357	1,342
68.732	69.972	71,373
	-	51,496
-	-	72.15%
4,274	3,588	3,372
7,295	6,124	4,420
21	7	11
47	47	47
		47
15,505	015,305	615,363
960	1,053	1,117
628	553	587
548	761	787
		(Continued)
	1,510 4,114 28,821 25,653 26,314 46,898 44,367 628 1,389 68,732 37,390 54,40% 4,274 7,295 21 47 15,363 960 628	$\begin{array}{cccccccccccccccccccccccccccccccccccc$

Operating Indicators by Function

Last Ten Years

	1999	2000	2001	2002
Probate Court				
Number of Estates Filed	587	646	647	590
Number of Guardianships Filed	55	116	97	83
Number of Adoptions Filed	N/A	56	57	74
Number of Marriages Filed	843	748	751	721
Juvenile Court				
Number of Civil Cases Filed	697	1,772	1,816	2,150
Number of Criminal / Delinquent Cases	1,687	1,785	1,712	1,878
Number of Traffic Cases	1,299	1,239	1,225	1,171
Number of Adult Cases	106	79	128	109
Municipal Court				
Number of Civil Cases Filed	2,190	2,357	2,247	2,230
Number of Criminal and Traffic Cases Filed	21,333	23,894	23,814	22,699
Clerk of Courts				
Number of Domestic relations Cases Filed	640	642	604	598
Number of Civil Cases Filed	493	614	616	810
Number of Criminal Cases Filed	387	438	413	552
Number of Domestic Violence Cases Filed	55	123	130	196
Number of Appeals Filed	52	62	62	72
Number of Certificates of Judgement Filed	663	868	845	967
Number of Titles Issued	53,222	51,087	54,201	51,271
Public Safety				
Sheriff				
Jail Operation				
Average Daily Jail Census	N/A	92	92	98
Prisoners Booked	N/A	3,710	3,468	3,492
Prisoners Released	N/A	3,689	3,472	3,479
Incarceration Facility				
Average Daily Jail Census	N/A	N/A	174	219
Prisoners Booked	N/A	N/A	1,811	1,968
Prisoners Released	N/A	N/A	1,800	2,084
Enforcement				
Number of Citations Issued	N/A	N/A	N/A	N/A
Number of Warrants Served	N/A	N/A	N/A	N/A
Number of Calls for Service	N/A	N/A	N/A	N/A
Number of Sheriff Sales - Real Estate	N/A	129	161	275

2008	2007	2006	2005	2004	2003
55	546	562	568	614	562
9	30	81	69	82	78
6	42	55	58	50	63
69	700	673	718	695	673
2,36	2,272	2,363	2,242	2,421	1,937
1,34	1,357	1,389	1,348	1,532	1,638
65	705	749	788	867	986
16	169	131	151	120	113
3,99	3,114	2,588	2,475	2,307	2,446
20,20	19,340	20,520	19,864	16,980	22,594
45	441	548	569	540	516
1,12	1,053	960	828	846	825
62	553	628	643	528	453
33	320	304	290	226	243
4	37	52	46	43	44
2,66	2,058	1,652	1,592	917	1,187
40,98	41,737	43,708	46,628	50,653	49,288
	104	05	07		02
8	104	85	87	86	93
3,82	3,752	6,007	3,824	3,575	3,397
2,88	2,764	2,944	2,837	2,976	3,417
18	201	226	196	218	222
1,42	2,051	2,202	1,753	2,244	2,374
1,46	2,043	2,203	1,748	2,232	2,388
3,16	2,850	3,262	3,019	2,879	N/A
69	1,120	729	655	558	N/A
54,85	47,997	40,327	37,284	37,141	N/A
57	553	431	400	391	328
(Continue					

Operating Indicators by Function

Last Ten Years

	1999	2000	2001	2002
Disaster Services				
Number of Calls for Service	N/A	138,695	139,465	148,329
Number of 9-1-1 Calls	N/A	N/A	N/A	N/A
Coroner				
Number of Cases Investigated	78	92	87	89
Number of Autopsies Performed	78	79	72	71
Public Works				
Engineer				
Miles of Road Resurfaced	14.31	12.91	14.41	11.01
Number of Bridges Replaced / Improved	6	6	6	3
Number of Culverts Built / Replaced / Improved	0	7	3	3
Building Department				
Number of Residential Permits Issued	208	298	213	255
Number of Commercial Permits Issued	177	220	180	123
Number of Inspections Performed	3,850	51,800	3,930	3,780
Sewer District				
Number of Tap-ins	11	10	15	21
Number of Customers	1,580	1,538	1,595	1,657
Water District				
Number of Tap-ins	13	6	53	17
Number of Customers	1,414	1,439	1,524	1,559
Health				
Dog and Kennel				
Number of Dog Tags Sold - Regular	17,152	17,819	18,054	18,233
Number of Dog Tags Sold - Kennel Sets	N/A	N/A	N/A	N/A
MRDD				
Number of Students Enrolled				
Early Intervention Program	95	98	76	69
Preschool Program	28	26	26	25
Number Employed at Workshop	120	119	133	137
Mental Health				
Average Client Count - Intensive	N/A	388	407	484
Average Client Count - Non-intensive	N/A	9,408	9,731	9,852
Average Client Count - Early Intervention	N/A	141	136	143

	2004	2005	2006	2007	2008
2	27,645	223,072	219,645	215,699	190,000
_	N/A	81,782	83,029	79,998	86,387
	95	103	72	101	126
	69	82	46	70	67
	16.78	20.35	10.01	20.00	8.00
	3	20.55 6	7	20.00 14	10
	4	1	3	4	38
	272	219	180	199	158
	158	148	230	346	345
	4,300	3,670	4,100	5,450	5,030
	38	76	41	76	20
	1,751	1,865	1,906	1,956	2,003
	30	90	26	72	12
	1,623	1,741	1,764	1,809	1,858
	18,351	19,112	19,261	19,044	19,111
	98	98	97	103	99
	105	115	111	123	138
	26	20	23	28	20
	144	140	138	215	115
	490	459	511	483	425
	10,256	10,473	10,170	10,346	10,400
	193	202	173	147	151
					(Continue

Operating Indicators by Function

Last Ten Years

	1999	2000	2001	2002
Human Serivices				
Job and Family Services				
Average Client Count - Food Stamps	24,864	24,744	29,640	36,768
Average Client Count - Disability Assistance	300	468	564	528
Average Client Count - WIA	N/A	N/A	N/A	N/A
Childrens Services				
Average Client Count - Foster Care	214	252	232	215
Average Client Count - Adoption	13	13	9	18
Veterans Services				
Number of Clients Served	534	552	619	568
Amount of Financial Assistance Paid	174,401	186,328	228,000	228,519
Conservation and Recreation				
Parks				
Number of Parks	N/A	N/A	N/A	N/A
Total Acreage	N/A	N/A	N/A	N/A
Miles of Trails	N/A	N/A	N/A	N/A

Source: County Auditor's Office

*** = Tax Year, Not Collection Year

2003	2004	2005	2006	2007	2008
44,603	49,113	50,995	54,460	53,396	60,862
703	726	937	1,063	948	992
9,223	14,404	16,720	18,279	22,654	26,083
156	144	142	135	154	134
20	7	9	13	5	20
625	587	561	681	616	843
228,122	237,213	272,154	296,608	346,768	448,315
N/A	N/A	N/A	11	11	12
N/A	N/A	N/A	1,507	1,931	2,134
N/A	N/A	N/A	18.00	18.00	22.00

Capital Asset Statistics by Function

Last Ten Years

	1999	2000	2001	2002
overnmental Activities				
General Government				
Legislative				
Land	\$536,605	\$535,930	\$535,930	\$536,639
Construction in Progress	7,627,942	8,047,326	8,078,801	8,429,186
Buildings	12,342,259	14,706,663	14,706,663	15,177,226
Improvements Other than Buildings	51,325	50,361	50,361	50,361
Machinery and Equipment	3,558,560	3,774,847	3,835,379	3,933,726
Judicial				
Construction in Progress	2,746	2,746	2,746	2,746
Buildings	44,796	44,796	44,796	44,796
Improvements Other than Buildings	6,985	6,985	6,985	6,985
Machinery and Equipment	1,710,583	1,354,483	1,553,940	1,629,067
Public Safety				
Land	24,921	24,921	24,921	24,921
Construction in Progress	7,749	7,749	7,749	818,094
Buildings	7,500,382	7,506,411	7,522,761	7,535,089
Improvements Other than Buildings	3,828	3,828	3,828	3,828
Machinery and Equipment	5,171,066	5,265,074	5,484,898	5,746,557
Public Works				
Land	27,856	27,856	27,856	27,856
Construction in Progress	0	0	311,579	311,579
Buildings	909,063	908,505	908,505	1,130,218
Improvements Other than Buildings	117,151	117,151	117,151	117,151
Machinery and Equipment	3,136,715	3,262,949	3,501,006	3,613,990
Infrastructure	0	0	0	(
Health				
Land	27,350	26,600	26,600	26,600
Construction in Progress	0	0	0	C
Buildings	1,289,588	1,290,868	1,296,718	1,306,280
Improvements Other than Buildings	34,685	34,685	34,685	42,126
Machinery and Equipment	1,285,627	1,200,939	1,342,541	1,514,346
Human Services				
Land	800	0	0	0
Construction in Progress	22,606	22,606	22,606	22,606
Buildings	1,591,983	1,591,983	1,591,983	1,595,885
Improvements Other than Buildings	16,792	16,792	16,792	16,792
Machinery and Equipment	523,610	565,733	593,385	647,378
Total Governmental Cost	\$47,573,573	\$50,398,787	\$51,651,165	\$54,312,028

Source: County Auditor's Office

2003	2004	2005	2006	2007	2008
\$535,930	\$535,930	\$513,338	\$513,338	\$513,338	\$513,338
8,786,103	153,618	0	0	0	0
15,216,215	23,181,386	23,270,679	23,255,954	23,255,954	23,255,954
50,361	50,361	41,541	41,541	41,541	41,541
4,589,924	5,542,334	4,273,024	4,093,094	4,200,223	4,614,668
2,746	0	0	0	0	0
44,796	44,796	44,796	59,521	59,521	59,521
6,985	6,985	0	0	0	0
1,827,738	1,837,824	965,405	1,014,357	1,001,232	1,016,394
24,921	24,921	24,921	24,921	24,921	24,921
1,198,534	541,639	0	0	0	0
7,535,089	7,662,557	7,700,216	7,700,216	7,700,216	7,700,216
3,828	20,888	30,948	30,948	30,948	30,948
5,813,199	6,906,812	6,229,257	6,370,396	6,711,450	6,772,284
0,010,177	0,900,012	°,==>,=e+	0,070,070	0,711,100	0,,,,_,_0
4,904,735	4,961,951	4,904,735	4,952,876	4,952,876	4,952,876
311,579	0	0	0	0	0
1,130,218	1,441,797	1,485,532	2,120,659	2,120,659	2,120,659
117,151	117,151	105,694	105,694	105,694	105,694
3,699,998	3,854,670	3,413,594	3,735,973	3,960,766	4,217,932
59,245,921	61,023,662	62,509,029	68,126,400	71,281,880	72,122,799
26,600	26,600	26,600	26,600	26,600	26,600
2,025	0	0	0	0	0
1,306,280	1,320,258	1,297,386	1,297,386	1,297,386	1,297,386
42,126	44,214	30,992	30,992	30,992	30,992
1,497,013	1,609,800	1,366,360	1,442,387	1,541,184	1,419,808
0	0	0	0	0	0
22,606	0	0	0	0	ů 0
1,595,885	1,634,371	1,601,903	1,601,903	1,601,903	1,601,903
16,792	16,792	1,001,202	0	0	188,616
666,068	727,523	370,839	445,539	539,847	575,152
\$120,221,366	\$123,288,840	\$120,206,789	\$126,990,695	\$130,999,131	\$132,690,202







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 Babbett

CLERK OF THE BUREAU

CERTIFIED SEPTEMBER 3, 2009

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