

**MIAMI COUNTY  
MIAMI COUNTY, OHIO  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED  
DECEMBER 31, 2019**

***James G. Zupka, CPA, Inc.***  
**Certified Public Accountants**





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Board of County Commissioners  
Miami County  
201 W. Main Street  
Troy, Ohio 45373

We have reviewed the *Independent Auditor's Report* of Miami County, prepared by James G. Zupka, CPA, Inc., for the audit period January 1, 2019 through December 31, 2019. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Miami County is responsible for compliance with these laws and regulations.

Keith Faber  
Auditor of State  
Columbus, Ohio

August 12, 2020

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**MIAMI COUNTY, OHIO  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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**MIAMI COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures	Non-Cash Expenditures
<b><u>U.S. Department of Agriculture</u></b>				
<i>Passed through Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	05-PU-18	\$ 2,887	\$ 0
School Breakfast Program	10.553	05-PU-19	34,737	0
National School Lunch Program	10.555		0	32,552
National School Lunch Program	10.555	LL-P4-18	5,733	0
National School Lunch Program	10.555	LL-P4-19	69,142	0
Total Child Nutrition Cluster			<u>112,499</u>	<u>32,552</u>
<i>Passed through Ohio Department of Jobs and Family Services:</i>				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		381,717	0
Total SNAP Cluster			<u>381,717</u>	<u>0</u>
<b>Total U.S. Department of Agriculture</b>			<u>494,216</u>	<u>32,552</u>
<b><u>U.S. Department of Housing and Urban Development (HUD)</u></b>				
<i>Passed through Ohio Department of Development</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-17-1BY-1	148,697	0
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-X-17-1BY-1	300,000	0
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-17-1BY-1	115,523	0
Total CFDA #14.228			<u>564,220</u>	<u>0</u>
Home Investment Partnerships Program	14.239	B-C-17-1BY-2	392,541	0
Total CFDA #14.239			<u>392,541</u>	<u>0</u>
<b>Total U.S. Department of Housing and Urban Development (HUD)</b>			<u>956,761</u>	<u>0</u>
<b><u>U.S. Department of Justice</u></b>				
<i>Passed Through Ohio Department of Criminal Justice Services</i>				
Crime Victim Assistance	16.575	2019-VOCA-132133099	152,338	0
Crime Victim Assistance	16.575	2020-VOCA-132925586	32,076	0
Total CFDA #16.575			<u>184,414</u>	<u>0</u>
<b>Total U.S. Department of Justice</b>			<u>184,414</u>	<u>0</u>
<b><u>U.S. Department of Labor</u></b>				
<i>Passed through Area 7 Workforce Investment Board</i>				
Employment Service Cluster:				
Employment Service/Wagner-Peysner Funded Activities	17.207	SFY19	20,897	0
Employment Service/Wagner-Peysner Funded Activities	17.207	SFY20	4,562	0
Total Employment Service Cluster			<u>25,459</u>	<u>0</u>
Trade Adjustment Assistance	17.245	SFY19	3,305	0
Trade Adjustment Assistance	17.245	SFY20	827	0
Total CFDA #17.245			<u>4,132</u>	<u>0</u>
WIOA Cluster:				
WIA Adult Program:				
WIA Adult Program (FY 18)	17.258	N/A	17,721	0
WIA Adult Program (PY 18)	17.258	N/A	21,627	0
WIA Adult Program (FY 19)	17.258	N/A	109,036	0
OMJ Resource Sharing (SFY 19)	17.258	N/A	790	0
OMJ Resource Sharing (SFY 20)	17.258	N/A	118	0
Total CFDA #17.258			<u>149,292</u>	<u>0</u>
WIA Youth Activities:				
CCMEP Youth Activities (PY 17)	17.259	N/A	27,182	0
CCMEP Youth Activities (PY 18)	17.259	N/A	20,060	0
CCMEP Youth Activities (PY 19)	17.259	N/A	5,114	0
Total CFDA #17.259			<u>52,356</u>	<u>0</u>
WIA Dislocated Worker Program				
WIA Dislocated Worker Formula Grants (FY 18)	17.278	N/A	87,762	0
WIA Dislocated Worker Formula Grants (PY 18)	17.278	N/A	24,989	0
WIA Dislocated Worker Formula Grants (FY 19)	17.278	N/A	98,750	0
OMJ Resource Sharing SFY19	17.278	N/A	826	0
OMJ Resource Sharing SFY20	17.278	N/A	236	0
Total CFDA #17.278			<u>212,563</u>	<u>0</u>
Total WIOA Cluster			<u>414,211</u>	<u>0</u>
<b>Total U.S. Department of Labor</b>			<u>443,802</u>	<u>0</u>

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
**(CONTINUED)**

<i>Pass-Through Grantor Program Title</i>	CFDA Number	Pass-Through Entity Number	Expenditures	Non-Cash Expenditures
<b><u>U.S. Department of Transportation</u></b>				
<i>Passed through Ohio Department of Transportation</i>				
Federal Transit Cluster:				
Federal Transit Formula Grants	20.507	OH-2018-018-01	287,723	0
Federal Transit Formula Grants	20.507	OH-2018-018-01	280,000	0
Total Federal Transit Cluster			<u>567,723</u>	<u>0</u>
<i>Passed through Ohio Department of Public Safety</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	STEP-2019	22,260	0
Total Highway Safety Cluster			<u>22,260</u>	<u>0</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2019	32,244	0
Interagency Hazardous Public Sector Training and Planning Grant	20.703	HM-HMP-0531-16-01-00	3,840	0
Total Passed through Ohio Department of Public Safety			<u>58,344</u>	<u>0</u>
<b>Total U. S. Department of Transportation</b>			<u>626,067</u>	<u>0</u>
<b><u>U.S. Department of Education</u></b>				
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Special Education-Grants for Infants and Families	84.181	H181A170024	65,450	0
Special Education-Grants for Infants and Families	84.181	H181A180024	75,034	0
Total CFDA #84.181			<u>140,484</u>	<u>0</u>
<b>Total U.S. Department of Education</b>			<u>140,484</u>	<u>0</u>
<b><u>General Services Administration</u></b>				
<i>Passed through Ohio Secretary of State</i>				
HAVA Election Security Grant	90.404	N/A	42,820	0
<b>Total General Services Administration</b>			<u>42,820</u>	<u>0</u>
<b><u>U.S. Department of Health and Human Services</u></b>				
<i>Passed through Ohio Department of Jobs and Family Services</i>				
Promoting Safe and Stable Families	93.556	N/A	73,037	0
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	N/A	504,205	0
Temporary Assistance for Needy Families	93.558	N/A	8,096	0
Total TANF Cluster			<u>512,301</u>	<u>0</u>
Child Support Enforcement	93.563	N/A	937,765	0
CCDF Cluster:				
Childcare and Development Block Grant	93.575	N/A	73,711	0
Total CCFD Cluster			<u>73,711</u>	<u>0</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	45,452	0
Foster Care Title IV-E	93.658	G-1011-11-5085	600,468	0
Foster Care Title IV-E	93.658	G-1213-06-0240	79,704	0
Total CFDA #93.658			<u>680,172</u>	<u>0</u>
Adoption Assistance	93.659	G-1011-11-5084	308,441	0
Social Services Block Grant	93.667	N/A	658,932	0
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	N/A	5,557	0
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A	378,739	0
Total Medicaid Cluster Passed through the Ohio Department of Jobs and Family Services			<u>378,739</u>	<u>0</u>
Total Passed through Ohio Department of Jobs and Family Services			<u>3,674,107</u>	<u>0</u>
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Social Service Block Grant	93.667	N/A	63,730	0
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A	387,853	0
Total Medicaid Cluster Passed through the Ohio Department of Developmental Disabilities			<u>387,853</u>	<u>0</u>
Total Passed Through Ohio Department of Developmental Disabilities			<u>451,583</u>	<u>0</u>
<i>Passed through Ohio Department of Health</i>				
Promoting Safe and Stable Families	93.556	5AU-19-C0055	19,189	0
Stephanie Tubbs Jones Child Welfare Service Program	93.645	5AU-18-C0055	2,372	0
Total Passed through Ohio Department of Health			<u>21,561</u>	<u>0</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>4,147,251</u>	<u>0</u>

(Continued)



**MIAMI COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
**(CONTINUED)**

Federal Grantor <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures	Non-Cash Expenditures
<b><u>U.S. Department of Homeland Security</u></b>				
<i>Passed through Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	EMC-2018-EP-00008-S01	61,769	0
Emergency Management Performance Grants	97.042	EMC-2019-EP-00005	21,913	0
<b>Total U.S. Department of Homeland Security</b>			<u>83,682</u>	<u>0</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 7,119,497</u>	<u>\$ 32,552</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**MIAMI COUNTY, OHIO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

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**NOTE 1: BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Miami County, Ohio, under programs of the federal government for the year ended December 31, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Miami County, Ohio, it is not intended to and does not present the financial position, changes in net position, or cash flows of Miami County, Ohio.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3: INDIRECT COST RATE**

Miami County, Ohio, has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 4: CHILD NUTRITION CLUSTER**

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

**NOTE 5: FOOD DONATION PROGRAM**

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

**MIAMI COUNTY, OHIO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
**(CONTINUED)**

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NOTE 6: **COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

The County has a Revolving Loan Fund (RLF) Program to provide low-interest loans to eligible persons to rehabilitate homes. The U.S. Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The Schedule reports the initial loans as a disbursement. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule. These loans are collateralized by mortgages on the property.

Activity in the CDBG Revolving Loan Fund during 2019 is as follows:

Beginning Loans Receivable Balance at January 1, 2019	\$ 1,691,761
Loans Made	355,704
Loan Principal Repaid	<u>(253,464)</u>
Ending Loans Receivable Balance at December 31, 2019	<u>\$ 1,794,001</u>

NOTE 7: **MATCHING REQUIREMENTS**

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

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**JAMES G. ZUPKA, C.P.A., INC.**

*Certified Public Accountants*

*5240 East 98<sup>th</sup> Street*

*Garfield Hts., Ohio 44125*

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Ohio Society of Certified Public Accountants

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

To the Board of County Commissioners and the  
Audit Committee  
Miami County  
Troy, Ohio

The Honorable Keith Faber  
Auditor of State  
State of Ohio

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Miami County, Ohio, (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 19, 2020, wherein we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

### ***Compliance and Other Matters***

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

### ***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



James G. Zupka, CPA, Inc.  
Certified Public Accountants

June 19, 2020

**JAMES G. ZUPKA, C.P.A., INC.**

*Certified Public Accountants*

*5240 East 98<sup>th</sup> Street*

*Garfield Hts., Ohio 44125*

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**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM; REPORT  
ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON  
THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of County Commissioners and the  
Audit Committee  
Miami County  
Troy, Ohio

The Honorable Keith Faber  
Auditor of State  
State of Ohio

***Report on Compliance for Each Major Federal Program***

We have audited Miami County, Ohio's (the County) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2019. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, Miami County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

### ***Report on Internal Control over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, 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 deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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



## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 19, 2020, which contained unmodified opinions on those financial statements, wherein we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



James G. Zupka, CPA, Inc.  
Certified Public Accountants

June 19, 2020

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**MIAMI COUNTY, OHIO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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

2019(i)	Type of Financial Statement Opinion	Unmodified
2019(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2019(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
2019(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2019(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2019(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
2019(v)	Type of Major Programs' Compliance Opinions	Unmodified
2019(vi)	Are there any audit findings under 2 CFR 200.516(a)?	No
2019(vii)	Major Programs (list):  Social Services Block Grant - CFDA #93.667 Medicaid Cluster: Medical Assistance Program - CFDA #93.778	
2019(viii)	Dollar Threshold: A/B Programs	Type A: \$750,000 Type B: All Others
2019(ix)	Low Risk Auditee?	Yes

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

None.

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

None.

**MIAMI COUNTY, OHIO  
SCHEDULE OF PRIOR FINDINGS AND RECOMMENDATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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The prior audit report, as of December 31, 2018, included a significant deficiency.

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Status</u>	<u>Additional Information</u>
2018-001	Payroll	Corrected.	None.

Management letter recommendations have been corrected, repeated, or procedures instituted to prevent occurrences in this audit period.

# **Miami County, Ohio**



**2019**

**Comprehensive Annual Financial Report**

**Year Ended December 31, 2019**



# *MIAMI COUNTY, OHIO*

*County Seat  
Troy, Ohio*



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2019

*MIAMI COUNTY, OHIO*

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**MIAMI COUNTY, OHIO**

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2019

*Matthew W. Gearhardt  
County Auditor*

*Prepared by the  
Miami County Auditor's Office*

*MIAMI COUNTY, OHIO*

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# INTRODUCTORY







**Matthew W. Gearhardt**

**Miami County Auditor**

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

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June 19, 2020

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, 2019 is hereby presented to its citizens. The report has been prepared in accordance with generally accepted accounting principles established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

### **Introduction**

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

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

### **The Reporting Entity:**

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* as amended by GASB Statement No. 61 *"The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34,"* in that the financial statements include all the organizations, activities, functions and component units for which the County (the reporting entity) is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide financial benefit to, or impose a financial burden on, the County. Therefore, the reporting entity of the County includes the following services: human and social services, health and community assistance related services, law enforcement, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County also operates a water distribution system, a wastewater collection and treatment system and a solid waste transfer station.

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**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2019***

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

Miami County participates in two jointly governed organizations, the Tri-County Board of Recovery and Mental Health Services (Tri-County Board) and the West Central Ohio Network (West Con). Miami County is the fiscal agent for the Tri-County Board and therefore, the financial activity of the Board is included within the County's financial statements. These organizations are discussed further in Note 21.

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

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

- Miami County Educational Service Center
- Miami County Community Action Council
- Miami County Agricultural Society
- Miami County Private Industry Council
- Miami County Residential Living, Inc.
- Miami Valley Regional Planning Commission
- Miami County Humane Society, Inc.

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

**County Organization and Services:**

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

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2019***

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

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

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

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

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**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2019***

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**Economic Outlook**

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

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

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

The average 2019 unemployment rate for Miami County decreased to 3.7% (2019) from 3.9% (2018), compared with a 4.1% rate for the State of Ohio and a 3.7% rate for the nation. Historically, Miami County has experienced a lower unemployment rate than that of the state or the nation.

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

<u>Company</u>	<u>Industry</u>
Regal Beloit America, Inc.	Electric motors
American Honda Motor	Automotive parts distribution
Collins Aerospace Systems	Aircraft wheels and brakes
Evenflo Company Inc.	Juvenile furniture
F & P America Manufacturing, Inc.	Automotive parts manufacturing
French Oil Mill Machinery Co.	Vegetable oil extraction machinery
Tailwind Technologies Inc.	Aircraft propellers
Hartzell Industries	Air movement equipment and wood products
ITW/Hobart Corporation	Commercial food and scale systems
Troy Laminating & Coating, Inc.	Paper converting
Clopay Building Products	Garage door manufacturer
ConAgra Foods, Inc.	Packaged foods
Abbott Laboratories	Pharmaceuticals and health care products
Meijer Distribution Center	Dairy and food manufacturing
Spinnaker Coatings, LLC	Adhesive coated papers
Upper Valley Medical Center	Health Care
Kettering Health Network	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.

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**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2019***

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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 February 2018 Hobart Institute of Welding Technology announced a \$1 million renovation project as part of an ongoing effort to add more education and training space to meet workforce demands. The trade school in Troy built a 16,000 square foot Next Generation Welder Learning Facility last year and now is renovating its original classrooms and adding additional welding booths so it can take on more students. The Hobart Institute, which already has 120,000 square feet on 13 acres before the construction project, is one of the top welding schools in the country and serves the Miami Valley's manufacturing base. The addition work that has been completed cost \$2.8 million. The new project will allow the school to add more than 100 students to its current enrollment of around 300. This project was completed in early 2019.

In July 2018 Kettering Health Network announced plans to build a new full-service hospital in Troy. The new hospital will include a three-story, 140,000 square foot facility and is expected to create 125 new jobs, including physicians, registered nurses, respiratory therapists, imaging and lab technicians as well as support staff. In addition to inpatient beds, services will include an emergency department, lab and imaging, surgery center and a medical office building for physician practices. The facility cost around \$60 million and opened its doors in June 2019.

The Village of West Milton announced plans in November 2018 to develop a new housing and commercial development to be called Stillwater Crossing. The \$85 million investment is projected to create 250 jobs, 150 new homes, and add new businesses and senior living options to the community. The village will be working with Equity Inc. of Columbus. In June 2019 the village council approved an option to purchase a \$1.1 million, 97 acre parcel of land located across the river on State Route 571 and Iddings Road, south of the Stillwater Golf Course. The development will include a nursing facility, called the Randall House, surrounded by 17 senior cottages. The development will also include a healthcare facility as well as commercial spaces with shops and restaurants. In April 2019 the West Milton village council voted to accept the final plan for the first phase of the project. The first phase of the development will include 41 single-family lots, three multi-family lots, six commercial lots, six open space lots and one preservation lot. This stage of the project includes all of the planned commercial and multi-family development and the first of the residential lots. The multi-family lots are units that will be part of the assisted living campus. The development will likely occur in three or four phases over the next several years with groundbreaking occurring in late spring of 2019.

In March 2019 PBM Covington, LLC, a subsidiary of Perrigo Nutritionals, announced an \$8 million expansion to its Covington plant. Perrigo Nutritionals is the largest supplier of store brand infant formulas in the world and one of the largest manufacturers of nutrition products for the store brand market in the United States. They produce infant formulas, pediatric drinks and toddler foods. The expansion will include an infant formula equipment tower that will be approximately 70 feet tall and cover 2,078 square feet and will allow Perrigo to increase their production capacity and mixing in various ingredients for bulk packaging. The tower is expected to be completed by mid-July 2019.

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**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2019***

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In January 2019 Edison State Community College, headquartered in Piqua, announced plans to open a Troy branch, located in the property previously occupied by Miami-Jacobs Career College on West Market Street near Kroger Marketplace. Plans for the new location are still in their early stages, with the goal to begin offering classes at the new location for the fall semester of 2019. Many courses will be offered, but one area of focus will be programs in allied health services. The Troy location's first focus will be on providing courses on healthcare, as they will partner closely with the new Troy branch of Dayton Children's Hospital, which shares a portion of the building. The Troy branch will have 60,000 square feet of space to utilize, with the programming with Dayton Children's Hospital taking up approximately 12,000 square feet of space. Edison is also planning to reactivate the Medial Assisting Certificate at the Troy location. Edison State has been working with J.C. Wallace and the Troy Economic Development Council to determine the best fit for courses and programs, with the objective to partner in providing high-demand workers for the region. The announcement of the new Troy location comes less than a year after Edison State officials announced plans to construct a 5,200 square foot student career center and entryway at the school's main campus in Piqua. More than 3,000 students are currently enrolled at Edison State, which has been open since 1973.

In December 2019 Hobart Brothers Co., a Troy manufacturer that produces welding filler metals announced it was putting the finishing touches on an expansion of its existing filler metals operation. The 14,000 square foot addition will expand the facility's wire processing capabilities and will prompt the need for additional workers. Construction has been completed and new production equipment is currently being installed. The \$800,000 space increases the building's footprint by more than 20 percent, bringing it to nearly 80,000 square feet. The recent Hobart Brothers expansion also reflects a pattern of consistent growth at the site since mid-2018. In the last year and a half, the plant has gone from a five-day, single-shift operation to a three-shift operation to help meet wire demand. Founded in 1917, Hobart Brothers employs 568 employees and maintains nearly 1.1 million square feet of manufacturing space. Hobart Brothers occupies nine buildings near Interstate 75 in Troy, including the Hobart Training Center and the Hobart Institute of Welding Technology.

In December 2018 Kettering Health Network broke ground on 8 acres of land in Piqua along Looney Road near State Route 36. The site will house a 48,000 square foot facility that will have a full-service 24/7 emergency department that includes a range of imaging and testing services that will be available on a non-emergency basis. It will also include a medical office building for primary care and specialty practices. The \$30 million project is expected to create approximately 100 new jobs, including registered nurses, respiratory therapists, imaging and lab technicians and support staff. The medical complex is scheduled for completion in spring 2020.

In October 2019 Abbott Labs in Tipp City announced a \$17.2 million expansion. The Abbott Nutrition plant will expand to include a 370,000 square foot warehouse, which will house new offices and a distribution facility, across from its existing Tipp City manufacturing facility. The Tipp City plant opened in 2014 and produces more than a million bottles of adult nutritional supplement Ensure each day. The \$270 million manufacturing facility employs around 240 people. The new warehouse will provide additional space for the company to store and distribute finished nutritional products. It will also likely prompt the need for more employees. The new distribution center is expected to be completed in spring 2020.

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**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2019***

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In December 2019 Premier Health announced a \$7 million expansion at Upper Valley Medical Center in Troy, which will nearly double its capacity to rehabilitate patients with cardiopulmonary conditions. The new 7,600 square foot cardiopulmonary rehabilitation wing will open on the south side of the hospital in late spring 2020, and will allow doctors to manage 100 rehab patients at a time. The cardiopulmonary rehabilitation center at UVMC provides education and tailored exercises to improve patients' health and hopefully prevent the need for further intervention. The new unit will allow for additional exercise equipment and will allowing oxygen tubing to be ran in the ceiling. The expanded rehab unit will also include a walking track for patients and an exercise room for UVMC employees.

In December 2018 Conagra Foods announced it was looking to expand its meat snack business at the Troy facility. The plant makes packaged snack foods, such as Slim Jim meat sticks, and is looking to boost production of another brand it recently acquired – Duke's. Conagra describes Duke's as a fast-growing, premium meat snack brand with products such as smoked sausages and steak/brisket strips. The company is proposing to add more than 60,000 square feet to the facility amid a nearly \$70 million investment to accommodate expanded production of the Duke's line. The project would include roughly \$27 million in new construction and additions and \$42 million in new machinery and equipment. In recent years Conagra has expanded twice, with a \$13 million expansion in 2015 to purchase equipment to increase production of the Slim Jim snacks and a \$59 million investment in 2010, which permanently relocated production of most of its Slim Jim product line to the Troy facility. In addition to the growing meat snacks selection, the plant also produces pizza, serves school nutrition programs and makes a variety of appetizers. Ground-breaking on the new construction is set for April 2019 and construction should be completed by summer 2020.

In September 2018 Piqua announced plans to move ahead with its long-anticipated redevelopment of its riverfront. The city commission approved a contract with Boston-based consultant Gamble Associate Architecture and Urban Planning for design services to proceed on the redevelopment of the river corridor. The consultant had already been working with the city on preliminary concepts for the revival of the riverfront, estimated to be a \$10 million project. The project focuses on the redevelopment of Lock Nine Park, at the bend of the Great Miami River along downtown Piqua. The project intends to make the area a destination area, with an outdoor amphitheater for music, green space for events, trendy restaurants, bars, and artisan shops that would invite cyclists or pedestrians using the Great Miami River trail system as well as upgrades to the trail bridge over the river. This is part of the larger effort to revive Piqua's downtown, which has included the engagement of private developers for some of the larger older buildings around the area. The Zollinger Company building, which was built between 1914-1915 and was a former wholesale grocery warehouse, will soon become 40,000 square feet of a mixed-use space featuring apartments, a farmer's market, public garden and co-working offices. The \$4 million revitalization of the building has a grand opening goal of December 2020.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2019***

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#### **Major Initiatives**

##### **Present:**

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

Automated Meter Reading / Advanced Metering Infrastructure (AMR/AMI) Project Phase 1: Miami County Sanitary Engineering operates a water/wastewater distribution system located in Bethel, Concord, Monroe and Springcreek Townships, in Miami County, Ohio. The project included purchasing, installation, scheduling, and program setup for 843 meters and 1,082 meter interface units. This project has allowed meters to be read with AMR and eliminate monthly manual readers. The project was completed in November 2019.

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

The highlight of the summer season was the repaving of 19.46 miles of roadways at a cost of \$1,574,776. Roads resurfaced in the 2019 paving program included portions of Fenner, Greenville-Pleasant Hill, Horseshoe Bend, Kessler-Frederick, Laura-Arcanum and Range Line.

Additionally, one special paving project resulted in an additional 2.543 road miles being paved in 2019. Of the \$337,530 total cost to resurface Ross Road from SR 202 to SR 201 in Bethel Township, \$94,285 or 28% was the local share; the remaining \$243,245 (72%) was funded by OPWC funds. The project consisted of a one inch leveling course of ODOT Item 441 (448) Type 1 asphalt and a one inch surface course of item 441 (448) Type 1. The finished pavement received an Item 617 aggregate berm of approximately two foot in width on each side of the new pavement along with enhanced thermoplastic pavement markings.

The major bridge project in 2019 was the Range Line Road Bridge #13.52 rehabilitation. The project was competitively bid in May and subsequently awarded to Bridge Specialists, Inc. of Youngstown, Ohio for an amount of \$156,727. The deteriorated concrete deck was prepared with hydro-demolition, received full depth repair, a 2" micro-silica concrete overlay and an asphalt concrete surface course. The final cost of the rehabilitation project, with a net change order of -\$1,060, was \$155,667.

During 2019 the largest bridge project completed by the in-house crew was the replacement of the Fenner Road Bridge #2.50 in Newton Township. This structure was in poor overall condition due to the deterioration of the corrugated steel pipes and was replaced with 48'-0" of 20'x6' four-sided precast concrete box culvert. The four-sided precast concrete box culvert was competitively bid and awarded to Lindsay Precast, Inc. of Canal Fulton, Ohio in the amount of \$74,244. The total cost for this replacement was \$131,898 and was funded by the Miami County Bridge Levy.

The second of the two larger projects was the Miami-Shelby West Road Bridge #7.22 in Washington Township. This structure was also in poor overall condition due to the concrete superstructure and was replaced with 54'-0" of 14'x8' four-sided precast concrete box culvert. The four-sided precast concrete box culvert was competitively bid along with the Fenner Road Bridge culvert and was also awarded to Lindsay Precast, Inc. in the amount of \$59,842. The total cost for this replacement project was \$106,395.



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**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2019***

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In addition to the two larger projects, the in-house crew also replaced Sodom Road Bridge #1.25 with county-manufactured concrete beams. The beams have an out/out length of 30 feet and a total width of 30 feet with a 30 degree RF skew. New abutments were constructed by county bridge personnel on spread footings. The total project cost was \$104,352.

**Future:**

Miami County Sanitary Engineer

UVMC Waterline Extension Loop: Upper Valley Medical Center (UVMC), located in Concord Township, currently has a centralized water distribution system. Included in said water distribution system is a 150,000 gallon water tower. To better serve the UVMC facility it is proposed to bring a secondary water source from Experiment Farm Road to the southwest side of the hospital. By installing a secondary water source, UVMC will be able to eliminate and remove the current water tower. Construction to begin during the spring of 2020 and will be completed by the end of the year.

Brandt Water Tower Painting & Upgrades: The 200,000 gallon steel water tank, located in Bethel Township, Ohio, is 121 feet tall and has a bowl diameter of 36 feet. The four (4) steel support columns are 24 inches in diameter and are attached to four (4) concrete bases. The tower has a 12 inch comer/filler pipe that is enclosed through a 48 inch riser that also includes an interior ladder. The project consists of the mobilization/demobilization, cleaning, preparation, containment and painting (including lettering) of the interior and exterior of the water tank. The upgrades will consist of replacing screens, flapper valve, interior and exterior access ladders including the safety climb system, installation of a mixer system in the interior bowl, a level sensor, and cathodic protection system. It will also include the construction of a small control building to contain the cathodic protection and mixer control systems. Anticipated completion is 2021.

South County Road 25A Waterline Loop Project: The proposed waterline loop project will be located in Concord Township, Miami County, Ohio and consist of 2,414 linear feet of eight-inch (8”) C-900 waterline and appurtenances. Said project will tie into existing waterline at 1865 South County Road 25A, Troy, Ohio and travel south down County Road 25A, tying into the existing waterline at 2320 South County Road 25A, Troy, Ohio. The waterline will make a loop of Miami County’s existing water distribution system, which in turn will assist with pressures and facilitate public health and safety by ensuring an additional feed of water to 1,113 customers. Anticipated completion is fall of 2022.

Evanston Lateral Replacement Project: The Evanston Subdivision located in Tipp City, Ohio currently has several residences that are serviced by four (4) inch clay laterals. An inflow and infiltration study showed a large portion of these laterals were contributing additional unwanted clear water flow into the Miami County sewer system. 2,432 linear feet of four (4) inch PVC pipe will need to be installed to remedy the inflow and infiltration issue. Anticipated completion is fall of 2023.

**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2019***

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Miami County Engineer

Bellefontaine Road Resurfacing Project – The project consists of overlaying Bellefontaine Road from the Montgomery County Line to the Clark County Line. Estimated cost is \$146,211 and the county share is \$28,242. Estimated completion is 2020.

County Road 25A Resurfacing Project North – The project consists of overlaying County Road 25A from Indian Ridge Drive to Miami-Shelby Road East. Estimated cost is \$341,252 and the county share is \$136,501. Estimated completion is 2020.

County Road 25A Guardrail Upgrade – The project consists of upgrading obsolete guardrail along County Road 25A between Troy and Piqua. Estimated cost is \$300,000 which is completely funded by Federal funding. Estimated completion is 2021.

Piqua-Troy Road Resurfacing Project – The project consists of overlaying Piqua-Troy Road from the City of Troy corporation limits to the City of Piqua corporation limits. Estimated cost is \$904,000 and the county share is \$180,800. Estimated completion is 2022.

Troy-Urbana Road Resurfacing Project – The project consists of overlaying Troy-Urbana Road from the Dewese Road to the Champaign County Line. Estimated cost is \$1,115,300 and the county share is \$238,000. Estimated completion is 2023.

Bridge

Future major bridge improvement projects include the following:

<u>Project Name</u>	<u>Project Type</u>	<u>Estimated Cost</u>	<u>Estimated Completion Date</u>
Croft Mill Road Bridge No. 0.37	Bridge Replacement	\$1,109,943	2020
Troy-Urbana Road Bridge No. 4.71	Bridge Replacement	\$450,000	2020
Peterson Road Bridge No. 0.05	Bridge Replacement	\$5,738,000	2024

**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2019***

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**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 capital asset accounting and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

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

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

**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2019***

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The various object levels are:

- |   |                           |   |                        |
|---|---------------------------|---|------------------------|
| * | Personal services         | * | Materials and supplies |
| * | Contractual services      | * | Capital Outlay         |
| * | Travel and Transportation | * | Debt Service           |
| * | Transfers                 |   | Principal<br>Interest  |

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

**Other Information**

**Independent Audit:**

Included in this report is an unmodified 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, 2019, by James G. Zupka, CPA Inc. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

**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, 2018. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

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

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

**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2019***

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**Acknowledgments:**

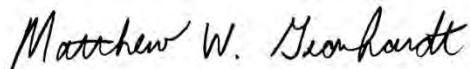
The publication of this report is the culmination of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much time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

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

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

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

Respectfully,



Matthew W. Gearhardt  
Miami County Auditor

**MIAMI COUNTY, OHIO**

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***List of Elected Officials  
For the Year Ended December 31, 2019***

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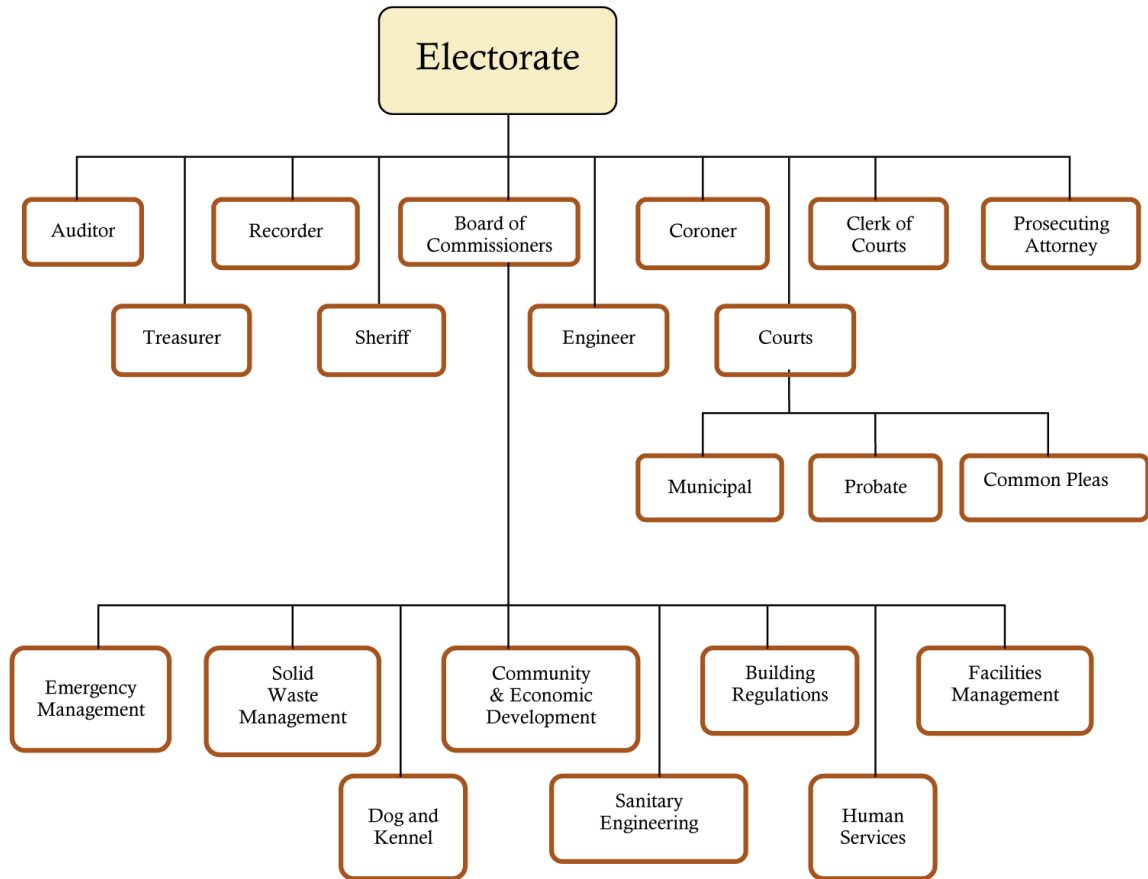
NAME	OFFICE	TERM
<b>BOARD OF COUNTY COMMISSIONERS</b>		
Ted S. Mercer	Commissioner	01/30/19 - 12/31/22
Gregory Simmons	President	01/02/17 - 01/01/21
John F. Evans	Commissioner	12/01/03 - 01/02/21
<b>OTHER ELECTED OFFICIALS</b>		
Matthew W. Gearhardt	Auditor	05/01/09 - 03/12/23
Jim Stubbs	Treasurer	09/19/11 - 09/05/21
Paul P. Huelskamp	Engineer	03/01/11 - 01/03/21
Jan A. Mottinger	Clerk of Courts	01/01/77 - 01/03/21
Jessica Lopez	Recorder	01/07/13 - 01/03/21
David Duchak	Sheriff	11/15/16 - 01/03/21
Anthony E. Kendell	Prosecutor	03/11/13 - 01/03/21
William Ginn, M.D.	Coroner	03/07/15 - 01/03/21
<b>COMMON PLEAS COURT</b>		
Honorable Stacy M. Wall	Judge	01/01/19 - 12/31/24
Honorable Jeannine Pratt	Administrative Judge	02/09/15 - 02/08/21
Probate Division:		
Honorable Scott R. Altenburger	Judge	11/26/18 - 02/08/21
<b>COUNTY MUNICIPAL COURT</b>		
Honorable Samuel L. Huffman	Judge	01/01/18 - 12/31/23
Honorable Gary A. Nasal	Administrative Judge	03/11/13 - 12/31/21

**MIAMI COUNTY, OHIO**

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**County Organizational Chart  
For the Year Ended December 31, 2019**

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**County Boards and Committees**

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

**MIAMI COUNTY, OHIO**

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

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Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Miami County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2018**

*Christopher P. Morill*

Executive Director/CEO



# FINANCIAL





**JAMES G. ZUPKA, C.P.A., INC.**

*Certified Public Accountants*

*5240 East 98<sup>th</sup> Street*

*Garfield Hts., Ohio 44125*

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Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT**

To the Board of County Commissioners and the  
Audit Committee  
Miami County  
Troy, Ohio

The Honorable Keith Faber  
Auditor of State  
State of Ohio

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Miami County, Ohio, (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Miami County as of December 31, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparisons for the General Fund, Motor Vehicle and Gasoline Tax Fund, Job and Family Services Fund, and Board of Developmental Disabilities Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note 19 to the basic financial statements, during 2019, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Schedules of Net Pension and Postemployment Benefit Liabilities and Pension and Postemployment Benefit Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2020, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



James G. Zupka, CPA, Inc.  
Certified Public Accountants

June 19, 2020



## MIAMI COUNTY, OHIO

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### ***Management's Discussion and Analysis For the Year Ended December 31, 2019***

***Unaudited***

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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, 2019. 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 2019 are as follows:**

- ❑ In total, net position decreased \$1,182,643. Net position of governmental activities decreased \$1,575,855, which represents a 1.3% decrease from 2018. Net position of business-type activities increased \$393,212, or 1.3% from 2018.
- ❑ General revenues accounted for \$40.9 million in revenue or 39.3% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$63.3 million or 60.7% of total revenues of \$104.1 million.
- ❑ The County had \$94.5 million in expenses related to governmental activities; only \$52 million of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$36.1 million in revenues and other financing sources and \$33.9 million in expenditures and other financing uses. The general fund's fund balance increased \$2.2 million to a balance of \$27.8 million.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

These statements are as follows:

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

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

***Government-wide Statements***

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

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

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

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

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

***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 Board of Development Disabilities Fund. The County's major enterprise funds are the Water Fund, Sewer Fund, Transfer Station Fund and the Sheriff Police Rotary Fund.

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



**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2019***

***Unaudited***

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

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

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

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

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

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**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2019**

**Unaudited**

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

The table below provides a comparison of 2019 to 2018 for both the Governmental and Business-Type Activities.

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$106,892,215	\$98,516,166	\$9,281,901	\$9,378,118	\$116,174,116	\$107,894,284
Capital assets, net	111,895,389	112,535,322	34,886,569	35,264,949	146,781,958	147,800,271
Total assets	218,787,604	211,051,488	44,168,470	44,643,067	262,956,074	255,694,555
Deferred outflows of resources	19,011,117	9,600,790	913,602	482,752	19,924,719	10,083,542
Net pension liability	56,891,656	33,135,108	2,727,655	1,667,003	59,619,311	34,802,111
Net OPEB liability	26,573,280	22,560,494	1,270,528	1,130,558	27,843,808	23,691,052
Long-term liabilities	18,659,175	16,805,860	9,088,253	9,147,923	27,747,428	25,953,783
Current and other liabilities	3,658,070	6,776,782	904,420	2,050,021	4,562,490	8,826,803
Total liabilities	105,782,181	79,278,244	13,990,856	13,995,505	119,773,037	93,273,749
Deferred inflows of resources	16,739,209	24,520,848	112,575	544,885	16,851,784	25,065,733
Net position						
Net investment in capital assets	100,089,954	99,551,759	26,007,216	25,346,134	126,097,170	124,897,893
Restricted	58,626,969	52,149,089	0	0	58,626,969	52,149,089
Unrestricted	(43,439,592)	(34,847,662)	4,971,425	5,239,295	(38,468,167)	(29,608,367)
Total net position	\$115,277,331	\$116,853,186	\$30,978,641	\$30,585,429	\$146,255,972	\$147,438,615

The net pension liability (NPL) is reported by the County pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The net OPEB liability (NOL) is reported by the County pursuant to GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*.

***Management's Discussion and Analysis  
For the Year Ended December 31, 2019***

***Unaudited***

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GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability and net OPEB liability, respectively, not accounted for as deferred inflows/outflows. As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting.

**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2019**

**Unaudited**

**Changes in Net position** – The following table shows the changes in net position for the fiscal years 2019 and 2018:

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues						
Program Revenues:						
Charges for Services and Sales	\$19,391,788	\$18,760,258	\$10,801,703	\$10,515,876	\$30,193,491	\$29,276,134
Operating Grants and Contributions	22,448,313	19,879,207	0	0	22,448,313	19,879,207
Capital Grants and Contributions	10,208,035	8,100,932	417,962	559,017	10,625,997	8,659,949
Total Program Revenues	<u>52,048,136</u>	<u>46,740,397</u>	<u>11,219,665</u>	<u>11,074,893</u>	<u>63,267,801</u>	<u>57,815,290</u>
General Revenues:						
Property Taxes	13,823,961	13,481,402	0	0	13,823,961	13,481,402
Sales Taxes	18,879,886	18,120,145	0	0	18,879,886	18,120,145
Intergovernmental, Unrestricted	4,215,501	3,704,969	0	0	4,215,501	3,704,969
Investment Earnings	2,408,381	1,365,811	0	0	2,408,381	1,365,811
Miscellaneous	1,549,894	806,300	0	0	1,549,894	806,300
Total General Revenues	<u>40,877,623</u>	<u>37,478,627</u>	<u>0</u>	<u>0</u>	<u>40,877,623</u>	<u>37,478,627</u>
Total Revenues	<u>92,925,759</u>	<u>84,219,024</u>	<u>11,219,665</u>	<u>11,074,893</u>	<u>104,145,424</u>	<u>95,293,917</u>
Program Expenses:						
Public Safety	25,561,061	23,147,226	0	0	25,561,061	23,147,226
Health	19,714,256	19,081,853	0	0	19,714,256	19,081,853
Human Services	11,958,324	11,874,906	0	0	11,958,324	11,874,906
Conservation and Recreation	547,211	632,191	0	0	547,211	632,191
Public Works	13,828,052	11,044,038	0	0	13,828,052	11,044,038
General Government	22,427,519	18,749,466	0	0	22,427,519	18,749,466
Interest and Fiscal Charges	465,191	501,230	0	0	465,191	501,230
Business Type Activities:						
Water	0	0	1,897,379	1,822,144	1,897,379	1,822,144
Sewer	0	0	2,868,740	2,942,794	2,868,740	2,942,794
Transfer Station	0	0	5,583,229	5,667,016	5,583,229	5,667,016
Sheriff Police Rotary	0	0	477,105	276,149	477,105	276,149
Total Expenses	<u>94,501,614</u>	<u>85,030,910</u>	<u>10,826,453</u>	<u>10,708,103</u>	<u>105,328,067</u>	<u>95,739,013</u>
Total Change in Net Position	<u>(1,575,855)</u>	<u>(811,886)</u>	<u>393,212</u>	<u>366,790</u>	<u>(1,182,643)</u>	<u>(445,096)</u>
Beginning Net Position	<u>116,853,186</u>	<u>117,665,072</u>	<u>30,585,429</u>	<u>30,218,639</u>	<u>147,438,615</u>	<u>147,883,711</u>
Ending Net Position	<u>\$115,277,331</u>	<u>\$116,853,186</u>	<u>\$30,978,641</u>	<u>\$30,585,429</u>	<u>\$146,255,972</u>	<u>\$147,438,615</u>

**MIAMI COUNTY, OHIO**

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**Management's Discussion and Analysis  
For the Year Ended December 31, 2019**

**Unaudited**

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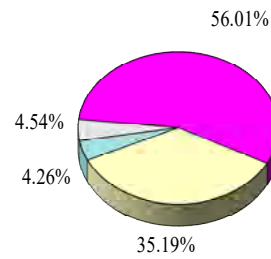
**Governmental Activities**

Net position of the County's governmental activities decreased by \$1,575,855. This is the result of expenses outpacing revenue collections.

Tax revenue accounts for \$32,703,847 of the \$92,925,759 in total revenues for governmental activities. Property tax accounted for \$13,823,961, or approximately 42.3% of total tax revenue.

The County's net charges to users of governmental services totaled \$42,453,478. This amount was subsidized by the County's general revenues of \$40,877,623.

Revenue Sources	2019	Percent of Total
Intergovernmental, Unrestricted	\$4,215,501	4.54%
Program Revenues	52,048,136	56.01%
General Tax Revenues	32,703,847	35.19%
General Other	3,958,275	4.26%
Total Revenue	<u>\$92,925,759</u>	<u>100.00%</u>



**Business-Type Activities**

Net position of the business-type activities increased by \$393,212. These programs had revenues of \$11,219,665 and expenses of \$10,826,453 for fiscal year 2019. Business-type activities receive no support from tax revenues and remain self-supported.

**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2019**

**Unaudited**

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

The County's governmental funds reported a combined fund balance of \$75,444,517, which is an increase from last year's total of \$68,606,456. 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, 2019 and 2018.

	Fund Balance December 31, 2019	Fund Balance December 31, 2018	Increase (Decrease)
General	\$27,792,071	\$25,614,881	\$2,177,190
Motor Vehicle and Gasoline Tax	7,877,830	6,531,188	1,346,642
Job and Family Services	861,980	1,220,299	(358,319)
Board of Developmental Disabilities	13,682,995	11,333,149	2,349,846
Other Governmental	25,229,641	23,906,939	1,322,702
<b>Total</b>	<b>\$75,444,517</b>	<b>\$68,606,456</b>	<b>\$6,838,061</b>

*General Fund* – The County's General Fund revenues exceeded the fund's expenditures by \$5,223,822. The General Fund's balance increased (overall) by \$2,177,190. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2019 Revenues	2018 Revenues	Increase (Decrease)
Taxes	\$20,361,751	\$19,394,356	\$967,395
Intergovernmental Revenues	3,086,796	2,585,059	501,737
Charges for Services	5,483,260	5,104,672	378,588
Licenses and Permits	2,248,544	2,254,307	(5,763)
Investment Earnings	2,148,890	1,260,120	888,770
Fines and Forfeitures	978,134	925,005	53,129
All Other Revenue	1,796,456	1,002,999	793,457
<b>Total</b>	<b>\$36,103,831</b>	<b>\$32,526,518</b>	<b>\$3,577,313</b>

Revenues increased 11% when compared with 2018. All revenue sources increased except for Licenses and Permits. Increases in taxes, investment earnings and all other revenue account for the majority of the increase. Additionally, the David L. Brown Youth Center and Farm were sold in 2019.

	2019 Expenditures	2018 Expenditures	Increase (Decrease)
Public Safety	\$13,508,266	\$12,261,679	\$1,246,587
Health	230,938	196,167	34,771
Human Services	1,946,603	1,895,174	51,429
Conservation and Recreation	479,247	433,084	46,163
Public Works	217,202	256,786	(39,584)
General Government	14,497,753	13,247,321	1,250,432
<b>Total</b>	<b>\$30,880,009</b>	<b>\$28,290,211</b>	<b>\$2,589,798</b>

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**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2019***

***Unaudited***

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Expenditures increased 9.2% when compared with 2018. The public safety and general government functions accounted for the majority of the increase. The Incarceration Facility had 3 pods open for the entire year in 2019, which added to the increase in expenditures, particularly in medical services and food costs. Personnel costs also increased in 2019 as additional deputies and corrections officers were hired. Due to increased health insurance costs the general fund had to advance funds to the health insurance fund during 2019. Several capital improvement projects also began during 2019, including the Courthouse plaza project, telephone system upgrade project and the security equipment upgrade project for the Safety Building and Courthouse.

*Motor Vehicle and Gasoline Tax Fund* – Revenues increased by 12% and expenditures decreased by 5.6% in 2019 when comparing to 2018. Overall the fund balance increased by \$1,352,844 on revenues of \$10.1 million and expenditures of \$8.7 million. The increase in revenues is due to collection of the new gas tax as well as an increase in license tax received. The small decrease in expenditures is due to fewer road projects undertaken in 2019.

*Job and Family Services Fund* – Revenues and expenditures decreased by 16.1% and 4.4% respectively in 2019 when comparing to 2018. Overall the fund balance decreased by \$358,319 on revenues of \$3.3 million and expenditures of \$3.7 million. The decrease in revenue is largely due to a decrease in federal and state funding. In October 2019, Job and Family Services merged with Children's Services resulting in increased personnel costs. The decrease in public assistance payments helped to offset the increased personnel expenses, resulting in a decrease of overall expenses.

*Board of Developmental Disabilities Fund* – Revenues increased by 13.6% and expenditures decreased by 1.2% in 2019 when comparing to 2018. The increase in revenue is largely due to an increase in federal funding. Decreased support payments account for a large portion of the decrease in expenditures, as well as a major interior renovation project that was completed in 2018 along with the purchase of 2 homes in 2018. The overall fund balance saw an increase of 20.7%.

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 2019 the County amended its General Fund budget several times, none significant.

For the General Fund, final budget basis revenue of \$29.2 million did not change when compared to the original budget estimates. The General Fund had an adequate fund balance to cover expenditures.

The variances between the final budget and the actual revenues are solely the result of the County Auditor's decision to conservatively estimate revenues. It is not the practice of the County or the Budget Commission to revise estimated revenues at year-end to bring the budget in line with actual resources. The largest variances between the final budget and actual expenditures were \$50,323 in Public Safety, and \$77,542 in General Government.

**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2019**

**Unaudited**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of fiscal 2019 the County had \$146,781,958 net of accumulated depreciation invested in capital assets for its governmental and business-type activities. Of this total, \$111,895,389 was related to governmental activities and \$34,886,569 to the business-type activities.

Governmental activities largest increase occurred in the infrastructure category.

Acquisitions in the business-type activities amounted to \$748,499. The Transfer Station fund accounted for \$472,106 of the acquisitions in 2019. Two heavy duty truck/loaders resulted in the bulk of the increase.

The following table summarizes the County's capital assets as of December 31, 2019 and December 31, 2018:

	Governmental Activities		Increase (Decrease)
	2019	2018	
	Land	\$5,566,713	\$5,566,713
Total Non-Depreciable Capital Assets	5,566,713	5,566,713	0
Buildings	49,427,898	50,564,912	(1,137,014)
Improvements Other Than Buildings	259,006	353,314	(94,308)
Machinery and Equipment	22,403,029	22,682,544	(279,515)
Infrastructure	105,803,690	103,540,094	2,263,596
Less: Accumulated Depreciation	(71,564,947)	(70,172,255)	(1,392,692)
Total Depreciable Capital Assets	106,328,676	106,968,609	(639,933)
Totals	\$111,895,389	\$112,535,322	(\$639,933)
	Business-Type Activities		Increase (Decrease)
	2019	2018	
Land	\$240,000	\$240,000	\$0
Total Non-Depreciable Capital Assets	240,000	240,000	0
Buildings	4,499,499	4,499,499	0
Improvements Other Than Buildings	43,104,589	43,104,589	0
Machinery and Equipment	3,023,731	2,343,909	679,822
Less: Accumulated Depreciation	(15,981,250)	(14,923,048)	(1,058,202)
Total Depreciable Capital Assets	34,646,569	35,024,949	(378,380)
Totals	\$34,886,569	\$35,264,949	(\$378,380)

Additional information on the County's capital assets can be found in Note 10.



**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2019***

***Unaudited***

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**Debt**

At December 31, 2019, the County had \$15.83 million in bonds outstanding, \$1.64 million due within one year. The following table summarizes the County's long-term liabilities outstanding as of December 31, 2019 and December 31, 2018:

	<u>2019</u>	<u>2018</u>
Governmental Activities:		
General Obligation Bonds	\$11,805,435	\$12,983,563
Superfund Site Liability	3,751,000	4,252,490
Compensated Absences	3,102,740	3,143,344
Total Governmental Activities	<u>18,659,175</u>	<u>20,379,397</u>
Business-Type Activities:		
General Obligation Bonds	4,023,540	4,475,347
OPWC Loans	543,750	617,500
OWDA Loans	4,312,063	4,825,968
Landfill Postclosure Care Liability	58,131	31,154
Compensated Absences	150,769	153,305
Total Business-Type Activities	<u>9,088,253</u>	<u>10,103,274</u>
Totals	<u>\$27,747,428</u>	<u>\$30,482,671</u>

State statutes limit the amount of unvoted general obligation debt the County may issue. The aggregate amount of the County's unvoted debt is also subject to overlapping debt restrictions with other political subdivisions. The actual aggregate amount of the County's unvoted debt, when added to that of other political subdivisions within the County, is limited to ten mills. At December 31, 2019, the County's outstanding debt was below the legal limit. Additional information on the County's long-term liabilities can be found in Note 14.

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

Historically Miami County's employment has been better than both the state and national rate. During 2018, the County's unemployment rate was 3.9% while the State had a 4.5% unemployment rate. In 2019, the County's unemployment rate decreased to 3.7% and the State decreased to 4.1%

While Miami County remains in good financial shape, the County's budget for the general fund in 2020 is very conservative. Total revenues for 2020 are projected to be \$29.9 million, which is 15.7% less than what was actually received on a cash basis in fiscal year 2019. The General Fund's anticipated expenses are projected to increase 21.1% from \$33.6 million on a cash basis in 2019 to \$40.7 million in 2020. Our Sales Tax for 2020 is projected to be \$17.4 million due to the .25% tax increase effective October 2009. Early indications show that 2020 investment income should meet or exceed 2019 earnings if current interest rates remain steady.

**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2019***

***Unaudited***

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**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.

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**MIAMI COUNTY, OHIO**

***Statement of Net Position***  
***December 31, 2019***

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 21,925,640	\$ 1,786,862	\$ 23,712,502
Cash and Cash Equivalents with Fiscal Agent	776,827	0	776,827
Investments	47,144,327	6,836,980	53,981,307
Receivables:			
Taxes	17,787,727	0	17,787,727
Accounts	628,154	635,631	1,263,785
Intergovernmental	16,049,562	9,686	16,059,248
Interest	95,363	0	95,363
Loans	1,794,001	0	1,794,001
Internal Balances	(12,742)	12,742	0
Inventory of Supplies at Cost	546,923	0	546,923
Prepaid Items	156,433	0	156,433
Non-Depreciable Capital Assets	5,566,713	240,000	5,806,713
Depreciable Capital Assets, Net	106,328,676	34,646,569	140,975,245
<b>Total Assets</b>	<b>218,787,604</b>	<b>44,168,470</b>	<b>262,956,074</b>
<b>Deferred Outflows of Resources:</b>			
Pension	16,867,355	810,147	17,677,502
OPEB	2,143,762	103,455	2,247,217
<b>Total Deferred Outflows of Resources</b>	<b>19,011,117</b>	<b>913,602</b>	<b>19,924,719</b>
<b>Liabilities:</b>			
Accounts Payable	1,433,716	526,839	1,960,555
Accrued Wages and Benefits	1,695,770	72,519	1,768,289
Intergovernmental Payable	88,313	294,682	382,995
Claims Payable	402,365	0	402,365
Accrued Interest Payable	37,906	10,380	48,286
Long Term Liabilities:			
Due Within One Year	3,536,830	972,168	4,508,998
Due in More Than One Year:			
Net Pension Liability	56,891,656	2,727,655	59,619,311
Net OPEB Liability	26,573,280	1,270,528	27,843,808
Other Amounts Due in More Than One Year	15,122,345	8,116,085	23,238,430
<b>Total Liabilities</b>	<b>105,782,181</b>	<b>13,990,856</b>	<b>119,773,037</b>
<b>Deferred Inflows of Resources:</b>			
Property Tax Levy for Next Fiscal Year	14,387,266	0	14,387,266
Pension	1,632,384	78,345	1,710,729
OPEB	719,559	34,230	753,789
<b>Total Deferred Inflows of Resources</b>	<b>16,739,209</b>	<b>112,575</b>	<b>16,851,784</b>

**MIAMI COUNTY, OHIO**

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	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Net Position:</b>			
Net Investment in Capital Assets	100,089,954	26,007,216	126,097,170
Restricted For:			
Capital Projects	1,258,530	0	1,258,530
Debt Service	102,162	0	102,162
Public Safety	6,177,477	0	6,177,477
Health	14,442,354	0	14,442,354
Human Services	18,926,759	0	18,926,759
Public Works	13,242,222	0	13,242,222
General Government	4,382,343	0	4,382,343
Other Purposes	95,122	0	95,122
Unrestricted	(43,439,592)	4,971,425	(38,468,167)
<b>Total Net Position</b>	<u>\$ 115,277,331</u>	<u>\$ 30,978,641</u>	<u>\$ 146,255,972</u>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Activities**  
**For the Year Ended December 31, 2019**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
Public Safety	\$ 25,561,061	\$ 6,674,367	\$ 2,825,202	\$ 98,196
Health	19,714,256	918,321	10,307,427	0
Human Services	11,958,324	1,620,105	8,050,148	0
Conservation and Recreation	547,211	0	0	0
Public Works	13,828,052	2,046,581	0	10,104,669
General Government	22,427,519	8,132,414	1,265,536	5,170
Interest and Fiscal Charges	465,191	0	0	0
<b>Total Governmental Activities</b>	<b>94,501,614</b>	<b>19,391,788</b>	<b>22,448,313</b>	<b>10,208,035</b>
<b>Business-Type Activities:</b>				
Water	1,897,379	1,997,905	0	107,809
Sewer	2,868,740	2,509,638	0	310,153
Transfer Station	5,583,229	5,979,486	0	0
Sheriff Police Rotary	477,105	314,674	0	0
<b>Total Business-Type Activities</b>	<b>10,826,453</b>	<b>10,801,703</b>	<b>0</b>	<b>417,962</b>
<b>Totals</b>	<b>\$ 105,328,067</b>	<b>\$ 30,193,491</b>	<b>\$ 22,448,313</b>	<b>\$ 10,625,997</b>

**General Revenues:**

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

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Net (Expense) Revenue  
and Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (15,963,296)	\$ 0	\$ (15,963,296)
(8,488,508)	0	(8,488,508)
(2,288,071)	0	(2,288,071)
(547,211)	0	(547,211)
(1,676,802)	0	(1,676,802)
(13,024,399)	0	(13,024,399)
(465,191)	0	(465,191)
<u>(42,453,478)</u>	<u>0</u>	<u>(42,453,478)</u>
0	208,335	208,335
0	(48,949)	(48,949)
0	396,257	396,257
<u>0</u>	<u>(162,431)</u>	<u>(162,431)</u>
<u>0</u>	<u>393,212</u>	<u>393,212</u>
<u>(42,453,478)</u>	<u>393,212</u>	<u>(42,060,266)</u>
13,823,961	0	13,823,961
18,879,886	0	18,879,886
4,215,501	0	4,215,501
2,408,381	0	2,408,381
1,549,894	0	1,549,894
<u>40,877,623</u>	<u>0</u>	<u>40,877,623</u>
(1,575,855)	393,212	(1,182,643)
<u>116,853,186</u>	<u>30,585,429</u>	<u>147,438,615</u>
<u>\$ 115,277,331</u>	<u>\$ 30,978,641</u>	<u>\$ 146,255,972</u>

**MIAMI COUNTY, OHIO**

**Balance Sheet  
Governmental Funds  
December 31, 2019**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 6,313,418	\$ 1,114,390	\$ 606,947	\$ 2,333,549
Cash and Cash Equivalents with Fiscal Agent	0	0	0	776,827
Investments	17,413,174	5,054,803	0	10,584,829
Receivables:				
Taxes	8,112,974	877,844	0	8,069,337
Accounts	215,872	335,027	0	3,983
Intergovernmental	1,622,694	3,655,112	6,761,819	819,655
Interest	88,840	6,523	0	0
Loans	0	0	0	0
Due from Other Funds	61,720	26,423	98,038	0
Interfund Loans Receivable	138,638	0	0	0
Advances to Other Funds	1,546,385	0	0	0
Inventory of Supplies, at Cost	0	546,923	0	0
Prepaid Items	128,626	3,999	0	7,213
<b>Total Assets</b>	<b>\$ 35,642,341</b>	<b>\$ 11,621,044</b>	<b>\$ 7,466,804</b>	<b>\$ 22,595,393</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 374,076	\$ 65,650	\$ 77,792	\$ 76,355
Accrued Wages and Benefits Payable	890,832	104,228	136,092	213,020
Intergovernmental Payable	13,310	0	0	45,336
Due to Other Funds	56,210	0	52,321	0
Interfund Loans Payable	0	38,570	0	0
Advances from Other Funds	0	0	0	0
Compensated Absences Payable	3,427	0	0	0
<b>Total Liabilities</b>	<b>1,337,855</b>	<b>208,448</b>	<b>266,205</b>	<b>334,711</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	1,074,867	2,669,689	6,338,619	628,984
Property Tax Levy for Next Fiscal Year	5,437,548	865,077	0	7,948,703
<b>Total Deferred Inflows of Resources</b>	<b>6,512,415</b>	<b>3,534,766</b>	<b>6,338,619</b>	<b>8,577,687</b>
<b>Fund Balances:</b>				
Nonspendable	782,888	550,922	0	7,213
Restricted	0	7,326,908	861,980	13,675,782
Committed	0	0	0	0
Assigned	10,978,601	0	0	0
Unassigned	16,030,582	0	0	0
<b>Total Fund Balances</b>	<b>27,792,071</b>	<b>7,877,830</b>	<b>861,980</b>	<b>13,682,995</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 35,642,341</b>	<b>\$ 11,621,044</b>	<b>\$ 7,466,804</b>	<b>\$ 22,595,393</b>

See accompanying notes to the basic financial statements



**MIAMI COUNTY, OHIO**

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Other Governmental Funds	Total Governmental Funds
\$ 10,753,360	\$ 21,121,664
0	776,827
14,091,521	47,144,327
727,572	17,787,727
73,272	628,154
3,190,282	16,049,562
0	95,363
1,794,001	1,794,001
83,927	270,108
0	138,638
0	1,546,385
0	546,923
16,595	156,433
<u>\$ 30,730,530</u>	<u>\$ 108,056,112</u>
\$ 839,843	\$ 1,433,716
351,598	1,695,770
29,667	88,313
174,319	282,850
100,068	138,638
46,385	46,385
0	3,427
<u>1,541,880</u>	<u>3,689,099</u>
3,823,071	14,535,230
135,938	14,387,266
<u>3,959,009</u>	<u>28,922,496</u>
16,595	1,357,618
24,297,986	46,162,656
964,111	964,111
0	10,978,601
(49,051)	15,981,531
<u>25,229,641</u>	<u>75,444,517</u>
<u>\$ 30,730,530</u>	<u>\$ 108,056,112</u>

**MIAMI COUNTY, OHIO**

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***Reconciliation Of Total Governmental Fund Balances  
To Net Position Of Governmental Activities  
December 31, 2019***

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<b>Total Governmental Fund Balances</b>	\$ 75,444,517
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.	111,895,389
Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable amounts in the funds.	14,535,230
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(18,693,654)
The net pension and OPEB liabilities are not due and payable in the current period; therefore, the liabilities and related deferred inflows & outflows are not reported in governmental funds.	(66,805,762)
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 position. This is the balance that is recorded in the governmental activities.	<u>(1,098,389)</u>
<b><i>Net Position of Governmental Activities</i></b>	<b><u>\$ 115,277,331</u></b>

See accompanying notes to the basic financial statements



**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2019**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
<b>Revenues:</b>				
Taxes	\$ 20,361,751	\$ 852,147	\$ 0	\$ 7,828,994
Intergovernmental Revenues	3,086,796	7,676,730	2,769,451	11,396,860
Charges for Services	5,483,260	1,097,553	0	284,990
Licenses and Permits	2,248,544	0	0	0
Investment Earnings	2,148,890	146,272	0	113,013
Fines and Forfeitures	978,134	34,236	0	0
All Other Revenues	1,796,456	296,291	560,703	179,786
<b>Total Revenue</b>	<u>36,103,831</u>	<u>10,103,229</u>	<u>3,330,154</u>	<u>19,803,643</u>
<b>Expenditures:</b>				
Current:				
Public Safety	13,508,266	0	0	0
Health	230,938	0	0	17,453,797
Human Services	1,946,603	0	3,688,473	0
Conservation and Recreation	479,247	0	0	0
Public Works	217,202	8,750,385	0	0
General Government	14,497,753	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<u>30,880,009</u>	<u>8,750,385</u>	<u>3,688,473</u>	<u>17,453,797</u>
Excess (Deficiency) of Revenues Over Expenditures	5,223,822	1,352,844	(358,319)	2,349,846
<b>Other Financing Sources (Uses):</b>				
Transfers In	94	0	0	0
Transfers Out	(3,046,726)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>(3,046,632)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	2,177,190	1,352,844	(358,319)	2,349,846
<b>Fund Balances at Beginning of Year</b>	25,614,881	6,531,188	1,220,299	11,333,149
Decrease in Inventory Reserve	0	(6,202)	0	0
<b>Fund Balances End of Year</b>	<u>\$ 27,792,071</u>	<u>\$ 7,877,830</u>	<u>\$ 861,980</u>	<u>\$ 13,682,995</u>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Other Governmental Funds	Total Governmental Funds
\$ 3,618,596	\$ 32,661,488
10,465,172	35,395,009
6,977,259	13,843,062
25	2,248,569
206	2,408,381
264,559	1,276,929
637,646	3,470,882
<u>21,963,463</u>	<u>91,304,320</u>
6,698,036	20,206,302
410,860	18,095,595
4,941,436	10,576,512
67,964	547,211
2,926,316	11,893,903
3,183,372	17,681,125
3,813,063	3,813,063
1,153,192	1,153,192
493,154	493,154
<u>23,687,393</u>	<u>84,460,057</u>
(1,723,930)	6,844,263
4,089,298	4,089,392
(1,042,666)	(4,089,392)
<u>3,046,632</u>	<u>0</u>
1,322,702	6,844,263
23,906,939	68,606,456
0	(6,202)
<u>\$ 25,229,641</u>	<u>\$ 75,444,517</u>

**MIAMI COUNTY, OHIO**

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***Reconciliation Of The Statement Of Revenues, Expenditures  
And Changes In Fund Balances Of Governmental Funds  
To The Statement Of Activities  
For The Year Ended December 31, 2019***

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$ 6,844,263
<b><i>Amounts reported for governmental activities in the statement of activities are different because</i></b>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation.	199,499
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.	(839,432)
Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	1,621,439
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	4,114,367
Except for amounts reported as deferred inflows/outflows, changes in the net pension and OPEB liabilities are reported as pension/OPEB expense in the statement of activities.	(13,999,584)
The repayment of long-term debt principal consumes resources of governmental funds, however, it does not effect net position.	1,654,682
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	3,027
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.	44,059
The Internal Service Fund, is used to charge the cost of services (e.g. insurance) to individual funds, is not included in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the County's Internal Service Fund is allocated among the governmental activities.	<u>(1,218,175)</u>
<b><i>Change in Net Position of Governmental Activities</i></b>	<b><u>\$ (1,575,855)</u></b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
General Fund  
For the Year Ended December 31, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 18,792,700	\$ 18,792,700	\$ 20,227,383	\$ 1,434,683
Intergovernmental Revenues	2,892,459	2,892,459	3,069,872	177,413
Charges for Services	3,843,263	3,843,263	4,471,855	628,592
Licenses and Permits	1,480,000	1,480,000	2,252,899	772,899
Investment Earnings	1,100,700	1,100,700	1,744,746	644,046
Fines and Forfeitures	919,000	919,000	970,724	51,724
All Other Revenues	160,381	160,381	1,697,602	1,537,221
Total Revenues	29,188,503	29,188,503	34,435,081	5,246,578
<b>Expenditures:</b>				
Current:				
Public Safety	14,179,945	13,815,154	13,764,831	50,323
Health	235,218	259,279	256,279	3,000
Human Services	2,439,325	1,960,799	1,949,013	11,786
Conservation and Recreation	442,869	480,869	479,669	1,200
Public Works	240,000	240,000	240,000	0
General Government	15,435,110	13,700,812	13,623,270	77,542
Total Expenditures	32,972,467	30,456,913	30,313,062	143,851
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,783,964)	(1,268,410)	4,122,019	5,390,429
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	118,094	118,094
Transfers Out	(1,059,505)	(3,136,475)	(3,046,726)	89,749
Advances In	0	0	13,607	13,607
Advances Out	0	(1,506,378)	(1,506,000)	378
Total Other Financing Sources (Uses):	(1,059,505)	(4,642,853)	(4,421,025)	221,828
Net Change in Fund Balance	(4,843,469)	(5,911,263)	(299,006)	5,612,257
Fund Balance at Beginning of Year	18,473,362	18,473,362	18,473,362	0
Prior Year Encumbrances	1,572,918	1,572,918	1,572,918	0
Fund Balance at End of Year	\$ 15,202,811	\$ 14,135,017	\$ 19,747,274	\$ 5,612,257

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Motor Vehicle and Gasoline Tax Fund  
For the Year Ended December 31, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 794,300	\$ 794,300	\$ 852,147	\$ 57,847
Intergovernmental Revenues	6,110,000	6,110,000	7,337,841	1,227,841
Charges for Services	800,000	940,000	1,091,161	151,161
Investment Earnings	5,000	5,000	94,196	89,196
Fines and Forfeitures	50,000	50,000	33,811	(16,189)
All Other Revenues	266,900	266,900	290,077	23,177
Total Revenues	8,026,200	8,166,200	9,699,233	1,533,033
<b>Expenditures:</b>				
Current:				
Public Works	8,527,040	10,395,909	9,061,121	1,334,788
Total Expenditures	8,527,040	10,395,909	9,061,121	1,334,788
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500,840)	(2,229,709)	638,112	2,867,821
Fund Balance at Beginning of Year	4,828,873	4,828,873	4,828,873	0
Prior Year Encumbrances	345,013	345,013	345,013	0
Fund Balance at End of Year	\$ 4,673,046	\$ 2,944,177	\$ 5,811,998	\$ 2,867,821

See accompanying notes to the basic financial statements



**MIAMI COUNTY, OHIO**

***Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Job and Family Services Fund  
For the Year Ended December 31, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 4,016,915	\$ 4,016,915	\$ 2,847,454	\$ (1,169,461)
All Other Revenues	469,140	469,140	516,356	47,216
Total Revenues	4,486,055	4,486,055	3,363,810	(1,122,245)
<b>Expenditures:</b>				
Current:				
Human Services	4,219,263	4,251,940	3,837,447	414,493
Total Expenditures	4,219,263	4,251,940	3,837,447	414,493
Excess (Deficiency) of Revenues Over (Under) Expenditures	266,792	234,115	(473,637)	(707,752)
Fund Balance at Beginning of Year	988,888	988,888	988,888	0
Prior Year Encumbrances	64,401	64,401	64,401	0
Fund Balance at End of Year	\$ 1,320,081	\$ 1,287,404	\$ 579,652	\$ (707,752)

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Board of Developmental Disabilities Fund  
For the Year Ended December 31, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 7,717,196	\$ 7,717,196	\$ 7,828,994	\$ 111,798
Intergovernmental Revenues	3,471,421	3,471,421	5,383,517	1,912,096
Charges for Services	318,814	318,814	262,953	(55,861)
Investment Earnings	850	850	4,909	4,059
All Other Revenues	204,530	204,530	178,935	(25,595)
Total Revenues	11,712,811	11,712,811	13,659,308	1,946,497
<b>Expenditures:</b>				
Current:				
Health	11,977,047	12,054,351	11,258,261	796,090
Total Expenditures	11,977,047	12,054,351	11,258,261	796,090
Excess (Deficiency) of Revenues Over (Under) Expenditures	(264,236)	(341,540)	2,401,047	2,742,587
Fund Balance at Beginning of Year	9,929,240	9,929,240	9,929,240	0
Prior Year Encumbrances	253,942	253,942	253,942	0
Fund Balance at End of Year	\$ 9,918,946	\$ 9,841,642	\$ 12,584,229	\$ 2,742,587

See accompanying notes to the basic financial statements



**MIAMI COUNTY, OHIO**

**Statement of Net Position  
Proprietary Funds  
December 31, 2019**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Assets:</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ 331,731	\$ 336,507	\$ 848,457
Investments	1,495,385	1,516,919	3,824,676
Receivables:			
Accounts	256,250	283,469	95,912
Intergovernmental	0	0	0
Due from Other Funds	8,727	8,727	0
<b>Total Current Assets</b>	<b>2,092,093</b>	<b>2,145,622</b>	<b>4,769,045</b>
<b>Noncurrent Assets:</b>			
Non-Depreciable Capital Assets	0	10,000	230,000
Depreciable Capital Assets, Net	5,323,234	24,851,744	4,471,591
<b>Total Noncurrent Assets</b>	<b>5,323,234</b>	<b>24,861,744</b>	<b>4,701,591</b>
<b>Total Assets</b>	<b>7,415,327</b>	<b>27,007,366</b>	<b>9,470,636</b>
<b>Deferred Outflows of Resources:</b>			
Pension	146,066	115,268	397,687
OPEB	18,296	14,438	49,814
<b>Total Deferred Outflows of Resources</b>	<b>164,362</b>	<b>129,706</b>	<b>447,501</b>
<b>Liabilities:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	35,721	13,510	477,608
Accrued Wages and Benefits Payable	17,538	3,595	51,386
Intergovernmental Payable	130,581	128,221	35,880
Claims Payable	0	0	0
Due to Other Funds	1,456	0	3,256
Accrued Interest Payable	3,007	4,458	2,915
Compensated Absences Payable - Current	11,112	8,965	60,219
General Obligation Bonds - Current	137,691	237,458	93,358
OWDA Loans Payable - Current	11,185	338,430	0
Ohio Public Works Commission Loans Payable - Current	47,500	26,250	0
<b>Total Current Liabilities</b>	<b>395,791</b>	<b>760,887</b>	<b>724,622</b>

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total Enterprise Funds	Governmental Activites- Internal Service Fund
\$ 270,167	\$ 1,786,862	\$ 803,976
0	6,836,980	0
0	635,631	0
9,686	9,686	0
0	17,454	0
279,853	9,286,613	803,976
0	240,000	0
0	34,646,569	0
0	34,886,569	0
279,853	44,173,182	803,976
151,126	810,147	0
20,907	103,455	0
172,033	913,602	0
0	526,839	0
0	72,519	0
0	294,682	0
0	0	402,365
0	4,712	0
0	10,380	0
0	80,296	0
0	468,507	0
0	349,615	0
0	73,750	0
0	1,881,300	402,365

(Continued)

**MIAMI COUNTY, OHIO**

**Statement of Net Position  
Proprietary Funds  
December 31, 2019**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b><i>Noncurrent Liabilities</i></b>			
Advances from Other Funds	0	0	0
Compensated Absences Payable	12,823	12,290	45,360
General Obligation Bonds Payable	809,852	1,682,698	1,062,483
OWDA Loans Payable	145,978	3,816,470	0
Ohio Public Works Commission Loans Payable	270,000	200,000	0
Transfer Facility Postclosure Care Liability	0	0	58,131
Net Pension Liability	495,339	390,895	1,348,639
Net OPEB Liability	233,296	184,105	635,186
<b><i>Total Noncurrent Liabilities</i></b>	<b>1,967,288</b>	<b>6,286,458</b>	<b>3,149,799</b>
<b>Total Liabilities</b>	<b>2,363,079</b>	<b>7,047,345</b>	<b>3,874,421</b>
<b>Deferred Inflows of Resources:</b>			
Pension	14,797	11,649	40,682
OPEB	6,836	5,372	18,920
<b>Total Deferred Inflows of Resources</b>	<b>21,633</b>	<b>17,021</b>	<b>59,602</b>
<b>Net Position:</b>			
Net Investment in Capital Assets	3,901,028	18,560,438	3,545,750
Unrestricted	1,293,949	1,512,268	2,438,364
<b>Total Net Position</b>	<b>\$ 5,194,977</b>	<b>\$ 20,072,706</b>	<b>\$ 5,984,114</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total Enterprise Funds	Governmental Activites- Internal Service Fund
0	0	1,500,000
0	70,473	0
0	3,555,033	0
0	3,962,448	0
0	470,000	0
0	58,131	0
492,782	2,727,655	0
217,941	1,270,528	0
710,723	12,114,268	1,500,000
710,723	13,995,568	1,902,365
11,217	78,345	0
3,102	34,230	0
14,319	112,575	0
0	26,007,216	0
(273,156)	4,971,425	(1,098,389)
\$ (273,156)	\$ 30,978,641	\$ (1,098,389)

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2019**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Operating Revenues:</b>			
Charges for Services	\$ 1,981,189	\$ 2,430,378	\$ 5,871,693
Other Operating Revenue	16,716	79,260	107,793
Total Operating Revenues	1,997,905	2,509,638	5,979,486
<b>Operating Expenses:</b>			
Personal Services	425,112	342,589	1,134,854
Materials and Supplies	1,026,527	19,240	114,295
Contractual Services	132,200	1,638,508	4,012,251
Utilities	6,800	38,074	35,537
Depreciation	189,223	716,037	221,619
Health Insurance Claims	0	0	0
Other Operating Expenses	74,142	57,153	1,476
Total Operating Expenses	1,854,004	2,811,601	5,520,032
Operating Income (Loss)	143,901	(301,963)	459,454
<b>Nonoperating Revenue (Expenses):</b>			
Interest and Fiscal Charges	(43,375)	(57,139)	(63,197)
Total Nonoperating Revenues (Expenses)	(43,375)	(57,139)	(63,197)
Income (Loss) Before Transfers and Contributions	100,526	(359,102)	396,257
Capital Contributions	107,809	310,153	0
Change in Net Position	208,335	(48,949)	396,257
Net Position Beginning of Year	4,986,642	20,121,655	5,587,857
Net Position End of Year	\$ 5,194,977	\$ 20,072,706	\$ 5,984,114

See accompanying notes to the basic financial statements



**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Fund
\$ 314,674	\$ 10,597,934	\$ 5,319,957
0	203,769	461,047
<u>314,674</u>	<u>10,801,703</u>	<u>5,781,004</u>
277,105	2,179,660	0
0	1,160,062	0
200,000	5,982,959	42,926
0	80,411	0
0	1,126,879	0
0	0	6,956,253
0	132,771	0
<u>477,105</u>	<u>10,662,742</u>	<u>6,999,179</u>
(162,431)	138,961	(1,218,175)
0	(163,711)	0
<u>0</u>	<u>(163,711)</u>	<u>0</u>
(162,431)	(24,750)	(1,218,175)
0	417,962	0
(162,431)	393,212	(1,218,175)
(110,725)	30,585,429	119,786
<u>\$ (273,156)</u>	<u>\$ 30,978,641</u>	<u>\$ (1,098,389)</u>

**MIAMI COUNTY, OHIO**

**Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2019**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Customers	\$1,907,472	\$2,426,097	\$5,781,598
Cash Payments for Goods and Services	(1,238,473)	(1,921,176)	(4,316,061)
Cash Payments to Employees	(345,516)	(274,109)	(983,904)
Other Operating Revenues	16,716	79,260	108,888
Net Cash Provided (Used) by Operating Activities	<u>340,199</u>	<u>310,072</u>	<u>590,521</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Advances In	0	0	0
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Acquisition and Construction of Assets	(237,097)	(34,223)	(208,178)
Payment on Ohio Water Development Authority Loan	(10,964)	(502,941)	0
Principal Paid on General Obligation Bonds	(132,103)	(229,708)	(89,996)
Principal Paid on Ohio Public Works Commission Loan	(47,500)	(26,250)	0
Special Assessment Revenue Received	107,809	310,153	0
Interest Paid on All Debt	(43,713)	(57,494)	(36,333)
Net Cash Used by Capital and Related Financing Activities	<u>(363,568)</u>	<u>(540,463)</u>	<u>(334,507)</u>
<b>Cash Flows from Investing Activities:</b>			
Purchase of Investments	(81,261)	0	(449,156)
Sale of Investments	0	75,517	0
Net Cash Provided (Used) by Investing Activities	<u>(81,261)</u>	<u>75,517</u>	<u>(449,156)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(104,630)	(154,874)	(193,142)
Cash and Cash Equivalents at Beginning of Year	436,361	491,381	1,041,599
Cash and Cash Equivalents at End of Year	<u>\$331,731</u>	<u>\$336,507</u>	<u>\$848,457</u>

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Fund
\$311,582	\$10,426,749	\$5,319,957
(200,000)	(7,675,710)	(7,085,560)
(240,768)	(1,844,297)	0
0	204,864	461,047
(129,186)	1,111,606	(1,304,556)
0	0	1,500,000
0	0	1,500,000
0	(479,498)	0
0	(513,905)	0
0	(451,807)	0
0	(73,750)	0
0	417,962	0
0	(137,540)	0
0	(1,238,538)	0
0	(530,417)	0
0	75,517	0
0	(454,900)	0
(129,186)	(581,832)	195,444
399,353	2,368,694	608,532
\$270,167	\$1,786,862	\$803,976

(Continued)

**MIAMI COUNTY, OHIO**

**Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2019**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$143,901	(\$301,963)	\$459,454
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	189,223	716,037	221,619
Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:			
Increase in Accounts Receivable	(70,692)	(1,256)	(95,912)
(Increase) Decrease in Due from Other Funds	(3,025)	(3,025)	150,000
(Increase) Decrease in Intergovernmental Receivable	0	0	1,095
Increase in Deferred Outflows - Pension	(75,583)	(60,229)	(197,577)
Increase in Deferred Outflows - OPEB	(3,414)	(2,816)	(7,561)
Increase (Decrease) in Accounts Payable	21,526	(3,323)	(150,490)
Increase (Decrease) in Accrued Wages and Benefits	2,077	353	(1,993)
Increase (Decrease) in Due to Other Funds	122	0	(4,930)
Increase (Decrease) in Intergovernmental Payables	(20,452)	(164,878)	2,918
Decrease in Unearned Revenues	0	0	(144,183)
Decrease in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	(1,241)	1,840	(3,135)
Decrease in Deferred Inflows - Pension	(61,112)	(47,628)	(174,834)
Decrease in Deferred Inflows - OPEB	(13,282)	(10,338)	(38,199)
Increase in Net Pension Liability	201,090	161,119	513,234
Increase in Net OPEB Liability	31,061	26,179	61,015
Total Adjustments	<u>196,298</u>	<u>612,035</u>	<u>131,067</u>
Net Cash Provided (Used) by Operating Activities	<u>\$340,199</u>	<u>\$310,072</u>	<u>\$590,521</u>

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

During 2019 the Transfer Station Fund had accounts payable of \$263,928 for the purchase of certain capital assets.

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Fund
(\$162,431)	\$138,961	(\$1,218,175)
0	1,126,879	0
0	(167,860)	0
0	143,950	0
(3,092)	(1,997)	0
(77,203)	(410,592)	0
(6,467)	(20,258)	0
0	(132,287)	(14,852)
0	437	0
0	(4,808)	0
0	(182,412)	0
0	(144,183)	0
0	0	(71,529)
0	(2,536)	0
(70,593)	(354,167)	0
(16,324)	(78,143)	0
185,209	1,060,652	0
21,715	139,970	0
33,245	972,645	(86,381)
(\$129,186)	\$1,111,606	(\$1,304,556)

**MIAMI COUNTY, OHIO**

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***Statement of Net Position  
Fiduciary Funds  
December 31, 2019***

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	<u>Agency Funds</u>
<b>Assets:</b>	
Cash and Cash Equivalents	\$ 9,376,678
Investments	15,244,647
Receivables:	
Taxes	101,339,662
Accounts	626,496
Special Assessments	6,790,656
<b>Total Assets</b>	<u>133,378,139</u>
<b>Liabilities:</b>	
Intergovernmental Payable	78,363
Due to Others	133,294,783
Accrued Liabilities	4,993
<b>Total Liabilities</b>	<u>\$ 133,378,139</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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

**A. Reporting Entity**

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* as amended by GASB Statement No. 61 *"The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34,"* in that the financial statements include all organizations, activities, functions and component units for which the County (the primary government) is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County. Based on the foregoing, the County's financial reporting entity includes all funds, agencies, boards and commissions that are part of the primary government, which include the following services: public safety, highways and streets, social services, public improvements, planning and zoning, and general administrative services. In addition, the County owns and operates a solid waste transfer facility, a water treatment and distribution system and a wastewater treatment and collection system, all of which are reported as enterprise funds.

***Discretely Presented Component Unit*** – For 2019 and years going forward, the County will no longer be reporting Riverside Training Industries (RTI) as a component unit. RTI no longer meets the criteria set forth by GASB for inclusion as a component unit.

The accounting policies of Miami County, Ohio, conform to generally accepted accounting principles as applicable to governmental units. 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, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures or expenses. The following fund types are used by the County:

***Governmental Funds***

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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

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

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

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

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

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

***Proprietary Funds***

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

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

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

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

Transfer Station Fund – This fund is used to account for the operation of the County's solid waste removal and disposal activities.



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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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

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

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

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

***Fiduciary Funds***

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

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

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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

**C. Basis of Presentation – Financial Statements (Continued)**

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

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

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets, current liabilities and deferred inflows of resources, 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 deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. The statement of revenues, expenses and changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

**D. Basis of Accounting**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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

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

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

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

Property taxes measurable as of December 31, 2019 but which are not intended to finance 2019 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred inflows of resources.

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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

**E. Budgetary Process**

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

All funds, other than agency funds, are legally required to be budgeted and appropriated; however, only the General and major special revenue funds 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 2019.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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

**E. Budgetary Process (Continued)**

**3. Appropriations**

A temporary appropriations resolution to control expenditures may be passed on or about January 1st of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1st of each year for the period January 1st through December 31st. The appropriations resolution establishes spending controls at the fund, function, organizational unit and/or department, and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed the current estimated resources. During 2019, several supplemental appropriations were necessary to budget for unanticipated expenditures. Expenditures may not legally exceed budgeted appropriations at the object level. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners. The budgetary figures, which appear on the budgetary statements, are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.

**4. Encumbrances**

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

**5. Lapsing of Appropriations**

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

**6. Budgetary Basis of Accounting**

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

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019**

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

**E. Budgetary Process (Continued)**

**6. Budgetary Basis of Accounting (Continued)**

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

	Net Change in Fund Balances			
	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
GAAP Basis (as reported)	\$2,177,190	\$1,352,844	(\$358,319)	\$2,349,846
Increase (Decrease):				
Accrued Revenues at December 31, 2019 received during 2020	(5,463,875)	(1,397,508)	(521,238)	(380,925)
Accrued Revenues at December 31, 2018 received during 2019	3,388,392	993,512	554,894	172,785
Accrued Expenditures at December 31, 2019 paid during 2020	1,337,855	208,448	266,205	334,711
Accrued Expenditures at December 31, 2018 paid during 2019	(1,147,781)	(193,312)	(387,884)	(316,763)
2018 Prepays for 2019	139,019	3,977	0	33,455
2019 Prepays for 2020	(128,626)	(3,999)	0	(7,213)
Change in Cash with Fiscal Agent	0	0	0	483,663
Perspective Difference:				
Activity of Funds Reclassified for GAAP Reporting Purposes	637,101	0	0	0
Outstanding Encumbrances	(1,238,281)	(325,850)	(27,295)	(268,512)
Budget Basis	<u>(\$299,006)</u>	<u>\$638,112</u>	<u>(\$473,637)</u>	<u>\$2,401,047</u>

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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

**F. Cash and Cash Equivalents**

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

The County Treasurer pools cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each had maintained its own cash and investment account. For purposes of the statement of cash flows, the proprietary funds consider their share of equity in STAR Ohio and pooled certificates of deposit to be cash equivalents. See Note 5, "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 5, "Cash, Cash Equivalents and Investments." During 2019, the County invested funds in U.S. Government Securities, US Treasury Notes, negotiable certificates of deposit, commercial paper and STAR Ohio.

The County's investment in the State Treasury Asset Reserve of 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 and is recognized as an external investment pool by the County. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value. For 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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

**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.

**I. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2019, 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, buildings, improvements other than buildings, machinery and equipment and infrastructure. Infrastructure is defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significant number of years. Examples of governmental activities infrastructure include roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems. These assets are reported in the Governmental Activities column of the Government-wide Statement of Net Position, but they are not reported in the Fund Financial Statements.



**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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

**J. Capital Assets and Depreciation** (Continued)

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 their acquisition value at the date received. Proprietary funds capital assets are similar to Governmental Activities capital assets with the exception of the infrastructure. Proprietary infrastructure consists of water and sewer lines. These assets are reported in both the Business-Type Activities column of the Government-wide Statement of Net Position and in the respective funds.

3. Depreciation

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

<u>Description</u>	<u>Governmental and Business-Type Activities Estimated Lives (in years)</u>
Land Improvements	20 - 50
Buildings, Structures and Improvements	25 - 60
Machinery, Equipment, Furniture and Fixtures	3 - 25
Infrastructure	15 - 100

**K. Accrued Liabilities and Long-term Obligations**

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, compensated absences, and contractually required pension/OPEB 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.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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

**L. Long-Term Obligations**

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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

**M. Compensated Absences**

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

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

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

**N. Grants and Other Intergovernmental Revenues**

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

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

**O. Pensions/Other Postemployment Benefits (OPEB)**

For purposes of measuring the net pension/OPEB liability, deferred outflows of resources and deferred inflows of resources related to pension/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deduction from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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

**P. Operating Revenues and Expenses**

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

**Q. Self-Funded Insurance**

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

**R. Interfund Activity**

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

**S. Fund Balance**

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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

**S. Fund Balance (Continued)**

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

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

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

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

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

**T. Net Position**

Net position represents the difference between assets and deferred inflows of resources and liabilities and deferred outflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County did not have any net position restricted by enabling legislation during 2019.

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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

**U. Deferred Outflow/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for pension and OPEB. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 11 and 12.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenue. On the government-wide statement of net position and governmental funds balance sheet, property taxes that are intended to finance future fiscal periods are reported as deferred inflows.

In addition, the governmental funds balance sheet reports deferred inflows which arise only under a modified accrual basis of accounting. Accordingly, the item, unavailable amounts, is reported only in the governmental funds balance sheet. The governmental funds report unavailable amounts for property taxes, sales taxes, special assessments, and state levied shared taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position explained in Notes 11 and 12.

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLE**

For 2019, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 83, “Certain Asset Retirement Obligations, Statement No. 88, “Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements,” and Statement No. 90, “Majority Equity Interests— an amendment of GASB Statements No. 14 and No. 61.”

GASB Statement No. 83 establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations.

GASB Statement No. 88 revises the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements.

GASB Statement No. 90 establishes criteria for reporting a government’s majority equity interest in a legally separate organization.

These changes were incorporated in the County’s 2019 financial statements; however, there was no effect on beginning net position/fund balance.

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019**

**NOTE 3 – FUND BALANCE CLASSIFICATION**

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

Fund Balances	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>						
Inventory of Supplies	\$0	\$546,923	\$0	\$0	\$0	\$546,923
Prepaid Items	128,626	3,999	0	7,213	16,595	156,433
Unclaimed Monies	654,262	0	0	0	0	654,262
<b>Total Nonspendable</b>	<b>782,888</b>	<b>550,922</b>	<b>0</b>	<b>7,213</b>	<b>16,595</b>	<b>1,357,618</b>
<b>Restricted:</b>						
Probation Services	0	0	0	0	670,899	670,899
Animal Control	0	0	0	0	601,624	601,624
Children's Services	0	0	0	0	5,453,506	5,453,506
Child Support Enforcement	0	0	0	0	3,895,616	3,895,616
Community Development & Assistance	0	0	0	0	571,490	571,490
Court Services	0	0	0	0	1,840,192	1,840,192
Delinquent Real Estate Tax & Assessment	0	0	0	0	559,616	559,616
Developmental Disabilities	0	0	0	13,675,782	0	13,675,782
Emergency Services	0	0	0	0	3,477,707	3,477,707
Voter Education	0	0	0	0	30,206	30,206
Job and Family Services	0	0	861,980	0	0	861,980
Law Library	0	0	0	0	260,247	260,247
Litter Control and Recycling	0	0	0	0	54,326	54,326
Property Reappraisal	0	0	0	0	158,811	158,811
Public Safety	0	0	0	0	912,903	912,903
Roads	0	7,326,908	0	0	0	7,326,908
Transit Services	0	0	0	0	678,353	678,353
Food Services - Jail	0	0	0	0	167,845	167,845
Victim Assistance	0	0	0	0	65,491	65,491
Youth Services	0	0	0	0	3,462,164	3,462,164
Debt Retirement	0	0	0	0	140,068	140,068
Capital Acquisition and Improvement	0	0	0	0	1,296,922	1,296,922
<b>Total Restricted</b>	<b>0</b>	<b>7,326,908</b>	<b>861,980</b>	<b>13,675,782</b>	<b>24,297,986</b>	<b>46,162,656</b>
<b>Committed:</b>						
Municipal Court Restitution	0	0	0	0	1,284	1,284
Landfill Cleanup/Maintenance	0	0	0	0	791,694	791,694
Youth Services	0	0	0	0	171,133	171,133
<b>Total Committed</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>964,111</b>	<b>964,111</b>
<b>Assigned:</b>						
Goods and Services	914,587	0	0	0	0	914,587
Excess Appropriations FY 2020	10,064,014	0	0	0	0	10,064,014
<b>Total Assigned</b>	<b>10,978,601</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,978,601</b>
<b>Unassigned (Deficits):</b>						
	16,030,582	0	0	0	(49,051)	15,981,531
<b>Total Fund Balances</b>	<b>\$27,792,071</b>	<b>\$7,877,830</b>	<b>\$861,980</b>	<b>\$13,682,995</b>	<b>\$25,229,641</b>	<b>\$75,444,517</b>



**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 4 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

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

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

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

Intergovernmental Revenues	\$12,548,173
Delinquent Tax Revenues	193,056
Loan Revenue	1,794,001
	<u>\$14,535,230</u>

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

General Obligation Bonds Payable	(\$11,805,435)
Superfund Site Liability	(3,751,000)
Accrued Interest on Long-Term Debt	(37,906)
Compensated Absences Payable	(3,099,313)
	<u>(\$18,693,654)</u>

*Net Pension/OPEB Liabilities and related deferred outflows/inflows:*

Deferred Outflows	\$19,011,117
Net Pension Liability	(56,891,656)
Net OPEB Liability	(26,573,280)
Deferred Inflows	(2,351,943)
	<u>(\$66,805,762)</u>

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**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2019**

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**NOTE 4 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)**

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

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

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

Capital Outlay	\$4,131,259
Depreciation Expense	<u>(3,931,760)</u>
	\$199,499

*Governmental revenues not reported in the funds:*

Increase in Shared Revenue	\$1,476,840
Increase in Delinquent Tax Revenue	42,359
Increase in Loan Revenue	<u>102,240</u>
	\$1,621,439

*Contractually required contributions reported as deferred outflows:*

Pension	\$4,114,367
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*Pension and OPEB expense:*

Pension	(\$11,993,762)
OPEB	<u>(2,005,822)</u>
	(\$13,999,584)

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

General Obligation Bond Principal Payments	\$1,153,192
Superfund Site Liability Payment	<u>501,490</u>
	\$1,654,682

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

Decrease in Compensated Absences Payable	\$25,325
Amortization of General Obligation Bond Premiums	24,936
Decrease in supplies inventory	<u>(6,202)</u>
	\$44,059

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS**

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

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

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

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

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 5 - 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 a bank failure, the County'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.

Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). Ohio law requires that deposits be either insured or be protected by eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

At year end the carrying amount of the County's deposits was \$26,456,187 and the bank balance was \$26,993,466. Federal depository insurance covered \$1,000,000 of the bank balance and \$25,993,466 was uninsured and collateralized with securities held in the Ohio Pooled Collateral System.

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019**

**NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)**

**B. Investments**

	Measurement	Credit	Fair Value	Investment Maturities (in Years)		
	Value	Rating	Hierarchy	less than 1	1-3	3-5
STAR Ohio	\$7,409,820	AAAm <sup>1</sup>	N/A *	\$7,409,820	\$0	\$0
Negotiable C/D's	3,709,466	N/A	Level 2	0	2,197,743	1,511,723
Commercial Paper	4,974,241	AA+ ; Aaa <sup>1,2</sup>	Level 2	4,974,241	0	0
FHLB	12,134,307	AA+ ; Aaa <sup>1,2</sup>	Level 2	2,366,147	6,252,088	3,516,072
FHLMC	21,474,555	AA+ ; Aaa <sup>1,2</sup>	Level 2	5,395,342	8,316,971	7,762,242
FNMA	8,956,930	AA+ ; Aaa <sup>1,2</sup>	Level 2	6,033,740	1,924,900	998,290
FFCB	16,196,606	AA+ ; Aaa <sup>1,2</sup>	Level 2	1,064,008	12,031,814	3,100,784
US Treasury Notes	1,779,849	AA+ ; Aaa <sup>1,2</sup>	Level 2	1,281,235	498,614	0
Total Investments	<u>\$76,635,774</u>			<u>\$28,524,533</u>	<u>\$31,222,130</u>	<u>\$16,889,111</u>

<sup>1</sup> Standard & Poor's

<sup>2</sup> Moody's Investor Service

\* STAR Ohio is reported at its share price (Net Asset Value (NAV) per share).

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

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

*Concentration of Credit Risk* – The County's investment policy states that the Treasurer may invest in any instrument or security authorized by Ohio Revised Code Section 135. The policy places no limit on the amount the County may invest in any one issuer. The County has invested 9.7% of its portfolio in Star Ohio, 4.8% in Negotiable Certificates of Deposit, 6.5% in Commercial Paper, 76.7% in US Agency Securities (FNMA, FHLB, FFCB and FHLMC) and 2.3 % in US Treasury Notes.

*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.

**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019**

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**NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)**

**B. Investments (Continued)**

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Active markets are those in which transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis. Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Level 2 inputs are significant other observable inputs. Investments classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. Level 3 inputs are significant unobservable inputs.

**C. Reconciliation of Cash, Cash Equivalents and Investments**

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

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

	<u>Cash and Cash Equivalents *</u>	<u>Investments</u>
Per Statement of Net Position	\$33,866,007	\$69,225,954
Investments:		
STAR Ohio	<u>(7,409,820)</u>	<u>7,409,820</u>
Per GASB Statement No. 3	<u>\$26,456,187</u>	<u>\$76,635,774</u>

\* - Includes Cash and Cash Equivalents with Fiscal Agent

**D. Cash With Fiscal Agent**

The County has uninsured and uncollateralized cash in the amount of \$776,827 being held by the West Central Ohio Network (West Con). This cash is restricted in its use for Supported Living funds for the Board of Development Disabilities.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 6 - TAXES**

**A. Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied as of October 1 in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 2018. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20.

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

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

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable as of December 31, 2019. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2019 operations. The receivable is therefore offset by a credit to deferred inflows of resources.

The full tax rate to the County for the year ended December 31, 2019, was \$8.82 per \$1,000 of assessed value. The assessed value upon which the 2019 tax receivable was based was \$2,571,244,360. This amount constitutes \$2,481,010,880 in real property assessed value, \$90,233,480 in public utility assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County's share is .921% (9.21 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 and miscellaneous other taxes which have varying lien, levy and collection dates.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 7- RECEIVABLES**

Receivables at December 31, 2019, consisted of taxes, accounts receivable, intergovernmental receivables, interest, loans and interfund receivables. All receivables are considered collectible in full.

**NOTE 8- INTERFUND RECEIVABLES AND PAYABLES**

Interfund loan balances are expected to be repaid within one year or less while advances to/from other funds represent longer term balances. The following balances at December 31, 2019 represent interfund receivables and payables:

	Interfund Loans		Advances to/from Other Funds	
	Receivables	Payables	Receivables	Payables
Governmental Funds:				
General Fund	\$138,638	\$0	\$1,546,385	\$0
Motor Vehicle and Gas Tax Fund	0	38,570	0	0
Other Governmental Funds	0	100,068	0	46,385
Total Governmental Funds	138,638	138,638	1,546,385	46,385
Proprietary Funds:				
Internal Service Fund	0	0	0	1,500,000
Total Proprietary Funds	0	0	0	1,500,000
Total Interfund Loans	\$138,638	\$138,638	\$1,546,385	\$1,546,385

Interfund loans allow some funds to operate and pay vendors timely, while awaiting anticipated revenue. Loans are often used as a means of short-term financing and a solution to providing cash flows related to reimbursable grants. The advance to/from other funds between the General Fund and the Other Governmental Funds (Ditch Construction Capital Project Fund) consisting of a bond issued at 3% to provide for capital construction. The advance to/from other funds between the General Fund and the Internal Service Fund is to help with the funding of self-insurance claims.



**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES (Continued)**

The following balances at December 31, 2019, represent due from/to other funds:

	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$61,720	\$56,210
Motor Vehicle and Gasoline Tax Fund	26,423	0
Job and Family Services Fund	98,038	52,321
Other Governmental Funds	83,927	174,319
Total Governmental Funds	270,108	282,850
Enterprise Funds:		
Water Fund	8,727	1,456
Sewer Fund	8,727	0
Transfer Station Fund	0	3,256
Total Enterprise Funds	17,454	4,712
Total Interfund Receivables and Payables	\$287,562	\$287,562

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 9 - TRANSFERS**

The following balances at December 31, 2019 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$94	\$3,046,726
Other Governmental Funds	4,089,298	1,042,666
Total All Transfers	\$4,089,392	\$4,089,392

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

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019**

**NOTE 10 - CAPITAL ASSETS**

**A. Governmental Activities Capital Assets**

Summary by category of changes in governmental activities capital assets at December 31, 2019:

*Cost:*

Class	December 31, 2018	Additions	Deletions	December 31, 2019
<i>Non-Depreciable Capital Assets:</i>				
Land	\$5,566,713	\$0	\$0	\$5,566,713
Total Non-Depreciable Capital Assets	5,566,713	0	0	5,566,713
<i>Depreciable Capital Assets:</i>				
Buildings	50,564,912	0	(1,137,014)	49,427,898
Improvements Other Than Buildings	353,314	0	(94,308)	259,006
Machinery and Equipment	22,682,544	1,774,611	(2,054,126)	22,403,029
Infrastructure	103,540,094	2,356,648	(93,052)	105,803,690
Total Depreciable Capital Assets	177,140,864	4,131,259	(3,378,500)	177,893,623
Total Cost	\$182,707,577	\$4,131,259	(\$3,378,500)	\$183,460,336

*Accumulated Depreciation:*

Class	December 31, 2018	Additions	Deletions	December 31, 2019
Buildings	(\$15,511,556)	(\$838,896)	\$514,741	(\$15,835,711)
Improvements Other Than Buildings	(261,470)	(5,924)	45,268	(222,126)
Machinery and Equipment	(16,365,104)	(1,634,848)	1,935,033	(16,064,919)
Infrastructure	(38,034,125)	(1,452,092)	44,026	(39,442,191)
Total Depreciation	(\$70,172,255)	(\$3,931,760) *	\$2,539,068	(\$71,564,947)
<i>Net Value:</i>	\$112,535,322			\$111,895,389

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

Public Safety	\$836,592
Health	132,778
Human Services	28,352
Public Works	1,957,824
General Government	976,214
Total Depreciation Expense	\$3,931,760

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019**

**NOTE 10 - CAPITAL ASSETS (Continued)**

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

Summary by category of changes in business-type activities capital assets at December 31, 2019:

<i>Cost:</i>				
Class	December 31, 2018	Additions	Deletions	December 31, 2019
<i>Non-Depreciable Capital Assets:</i>				
Land	\$240,000	\$0	\$0	\$240,000
Total Non-Depreciable Capital Assets	240,000	0	0	240,000
<i>Depreciable Capital Assets:</i>				
Buildings	4,499,499	0	0	4,499,499
Improvements Other Than Buildings	43,104,589	0	0	43,104,589
Machinery and Equipment	2,343,909	748,499	(68,677)	3,023,731
Total Depreciable Capital Assets	49,947,997	748,499	(68,677)	50,627,819
Total Cost	\$50,187,997	\$748,499	(\$68,677)	\$50,867,819
<i>Accumulated Depreciation:</i>				
Class	December 31, 2017	Additions	Deletions	December 31, 2018
Buildings	(\$1,204,128)	(\$85,660)	\$0	(\$1,289,788)
Improvements Other Than Buildings	(12,675,527)	(834,296)	0	(13,509,823)
Machinery and Equipment	(1,043,393)	(206,923)	68,677	(1,181,639)
Total Depreciation	(\$14,923,048)	(\$1,126,879)	\$68,677	(\$15,981,250)
<i>Net Value:</i>	\$35,264,949			\$34,886,569

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 11 – DEFINED BENEFIT PENSION PLANS**

***Net Pension Liability***

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the County’s proportionate share of each pension plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan’s fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County’s obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan’s unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS’ traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)**

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS’ fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)**

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3.00% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.00% to the member's FAS for the first 30 years of service.

A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 2.25% COLA adjustment on the defined benefit portion of their benefit.

Defined contribution plan benefits are established in the plan documents, which may be amended by the OPERS's Board of Trustees. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. For additional information, see the Plan Statement in the OPERS CAFR.

**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019**

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**NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)**

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
<b>2019 Statutory Maximum Contribution Rates</b>			
Employer	14.0%	18.1%	18.1%
Employee *	10.0%	**	***
<b>2019 Actual Contribution Rates</b>			
Employer:			
Pension	14.0%	18.1%	18.1%
Post-employment health care benefits ***	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
Total Employer	<u>14.0%</u>	<u>18.1%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>12.0%</u>	<u>13.0%</u>

\* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

\*\* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

\*\*\* This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2.0 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$4,311,868 for 2019. Of this amount, \$339,623 is reported as an intergovernmental payable.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)**

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

The net pension liability for OPERS was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OPF’s total pension liability was measured as of December 31, 2018, and was determined by rolling forward the total pension liability as of January 1, 2018, to December 31, 2018. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<b>OPERS</b>
Proportionate Share of the Net Pension Liability	\$59,619,311
Proportion of the Net Pension Liability-2019	0.237851%
Proportion of the Net Pension Liability-2018	0.241982%
Percentage Change	(0.004131%)
Pension Expense	\$12,487,156

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>OPERS</b>
<b>Deferred Outflows of Resources</b>	
Net difference between projected and actual earnings on pension plan investments	\$8,092,012
Changes in assumptions	5,190,006
Differences between expected and actual experience	2,750
Change in proportionate share	80,866
County contributions subsequent to the measurement date	4,311,868
Total Deferred Outflows of Resources	\$17,677,502
<b>Deferred Inflows of Resources</b>	
Differences between expected and actual experience	\$782,838
Change in proportionate share	927,891
Total Deferred Inflows of Resources	\$1,710,729



**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)**

\$4,311,868 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS
2020	\$4,732,798
2021	2,408,023
2022	750,701
2023	3,763,383
Total	\$11,654,905

***Actuarial Assumptions - OPERS***

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2018 and December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	December 31, 2018
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA (Pre 1/7/13 retirees)	3 percent simple
COLA or Ad Hoc COLA (Post 1/7/13 retirees)	3 percent simple through 2018. 2.15 percent simple, thereafter
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age
	December 31, 2017
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA (Pre 1/7/13 retirees)	3 percent simple
COLA or Ad Hoc COLA (Post 1/7/13 retirees)	3 percent simple through 2018. 2.15 percent simple, thereafter
Investment Rate of Return	7.5 percent
Actuarial Cost Method	Individual Entry Age

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)**

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94% for 2018.

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019**

**NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)**

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other investments	18.00	5.50
Total	<u>100.00 %</u>	<u>5.95 %</u>

**Discount Rate** The discount rate used to measure the total pension liability was 7.2 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.2 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability	\$88,075,059	\$59,619,311	\$35,972,327

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 12 - DEFINED BENEFIT OPEB PLANS**

***Net OPEB Liability***

The net OPEB liability reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability represents the County's proportionate share of each OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net OPEB liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including OPEB.

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 12 - DEFINED BENEFIT OPEB PLANS (Continued)**

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

Plan Description - The Ohio Public Employees Retirement System (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 trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty 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 meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 12 - DEFINED BENEFIT OPEB PLANS (Continued)**

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care is not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2019. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2019 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2019.

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. OP&F's total OPEB liability was measured as of December 31, 2018, and was determined by rolling forward the total OPEB liability as of January 1, 2018, to December 31, 2018. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>
Proportionate Share of the Net OPEB Liability	\$27,843,808
Proportion of the Net OPEB Liability-2019	0.233403%
Proportion of the Net OPEB Liability-2018	0.238050%
Percentage Change	<u>(0.004647%)</u>
OPEB Expense	\$2,057,867

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 12 - DEFINED BENEFIT OPEB PLANS (Continued)**

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
<b>Deferred Outflows of Resources</b>	
Changes in assumptions	\$897,720
Differences between expected and actual experience	9,430
Net difference between projected and actual earnings on OPEB plan investments	1,276,471
Change in proportionate share	<u>63,596</u>
Total Deferred Outflows of Resources	<u>\$2,247,217</u>
<b>Deferred Inflows of Resources</b>	
Differences between expected and actual experience	\$75,550
Change in proportionate share	<u>678,239</u>
Total Deferred Inflows of Resources	<u>\$753,789</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>
Year Ending December 31:	
2020	\$564,737
2021	79,992
2022	205,654
2023	<u>643,045</u>
Total	<u>\$1,493,428</u>

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 12 - DEFINED BENEFIT OPEB PLANS (Continued)**

***Actuarial Assumptions - OPERS***

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.96 percent
Prior Measurement date	3.85 percent
Investment Rate of Return:	
Current measurement date	6.00 percent
Prior Measurement date	6.50 percent
Municipal Bond Rate:	
Current measurement date	3.71 percent
Prior Measurement date	3.31 percent
Health Care Cost Trend Rate:	
Current measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Prior Measurement date	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.



**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 12 - DEFINED BENEFIT OPEB PLANS (Continued)**

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.60 percent for 2018.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	<u>100.00 %</u>	<u>5.16 %</u>

**Discount Rate** A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.71 percent.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 12 - DEFINED BENEFIT OPEB PLANS (Continued)**

The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

***Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate*** The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's proportionate share of the net OPEB liability	\$35,622,610	\$27,843,808	\$21,657,607

***Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate*** Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$26,763,941	\$27,843,808	\$29,087,527

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019**

**NOTE 13 - 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, 2019, the County's accumulated, unpaid compensated absences amounted to \$3,253,509. Of this amount, \$3,102,740 is recorded as Governmental Activities on the Entity Wide Statement of Net position (\$1,863,847 is reported as due within one year), \$150,769 is recorded as Business-type activities (\$80,296 is reported as due within one year).

**NOTE 14 - LONG-TERM LIABILITIES**

Long-term debt and other long-term obligations of the County at December 31, 2019 were as follows:

	Interest Rate	Maturity Date	Balance January 1, 2019	Additions	Retired	Balance December 31, 2019	Amounts Due Within One Year	
<b>Governmental Activities:</b>								
<b>General Obligation Bonds:</b>								
2010	911 Communications Center Bonds	2.35 - 5.75%	2025	\$2,750,000	\$0	(\$360,000)	\$2,390,000	\$370,000
2011	Hobart Building Bonds	2.00 - 5.00%	2030	960,120	0	(229,320)	730,800	234,360
2011	Juvenile Detention Center Bonds	2.00 - 5.00%	2030	266,700	0	(63,700)	203,000	65,100
2011	Utility Administration Building Bonds	2.00 - 5.00%	2030	219,075	0	(52,325)	166,750	53,475
2011	Human Service Building Bonds	2.00 - 5.00%	2030	135,255	0	(32,305)	102,950	33,015
2013	Various Purpose Bonds	1.00 - 4.00%	2033	3,995,000	0	(215,000)	3,780,000	215,000
2016	Various Purpose Bonds	1.50 - 4.00%	2035	4,233,499	0	(200,542)	4,032,957	200,543
	Premium on Various Purpose Bonds			423,914	0	(24,936)	398,978	0
	<b>Total General Obligation Bonds</b>			<u>12,983,563</u>	<u>0</u>	<u>(1,178,128)</u>	<u>11,805,435</u>	<u>1,171,493</u>
	Superfund Site Liability			4,252,490	0	(501,490)	3,751,000	501,490
	Compensated Absences			3,143,344	3,102,740	(3,143,344)	3,102,740	1,863,847
	<b>Total Governmental Activities Long-term Liabilities</b>			<u>\$20,379,397</u>	<u>\$3,102,740</u>	<u>(\$4,822,962)</u>	<u>\$18,659,175</u>	<u>\$3,536,830</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019**

**NOTE 14 - LONG-TERM LIABILITIES (Continued)**

	Interest Rate	Maturity Date	Balance January 1, 2019	Additions	Retired	Balance December 31, 2019	Amounts Due Within One Year
<b>Business-Type Activities:</b>							
<b>General Obligation Bonds:</b>							
2007 Conwood Sewer	3.875 - 4.4%	2027	\$116,000	\$0	(\$10,000)	\$106,000	\$11,000
2011 County Road 25 Bonds-Sewer	2.00 - 5.00%	2030	15,240	0	(3,640)	11,600	3,720
2011 Monin Sewer Bonds	2.00 - 5.00%	2030	70,485	0	(16,835)	53,650	17,205
2011 Kessler Sewer Bonds	2.00 - 5.00%	2030	9,522	0	(2,275)	7,247	2,325
2011 Lytle Road Sewer Bonds	2.00 - 5.00%	2030	42,907	0	(3,065)	39,842	3,065
2011 Camp Troy Sewer Bonds (2)	2.00 - 5.00%	2030	55,541	0	(3,967)	51,574	3,967
2016 County Road 25-A Refunding Bonds	1.50 - 4.00%	2028	1,356,250	0	(121,875)	1,234,375	128,125
2016 Merrimont Refunding Bonds	1.50 - 3.00%	2025	444,735	0	(62,541)	382,194	62,541
2016 Cedar Ridge Refunding Bonds	1.50 - 3.00%	2025	39,184	0	(5,510)	33,674	5,510
<b>Total Sewer Bonds</b>			<b>2,149,864</b>	<b>0</b>	<b>(229,708)</b>	<b>1,920,156</b>	<b>237,458</b>
2016 Transfer Station Refunding Bonds	1.50 - 4.00%	2028	729,337	0	(65,539)	663,798	68,900
2016 Transfer Station Improvement Bonds	1.50 - 4.00%	2035	516,500	0	(24,457)	492,043	24,458
<b>Total Transfer Station Bonds</b>			<b>1,245,837</b>	<b>0</b>	<b>(89,996)</b>	<b>1,155,841</b>	<b>93,358</b>
2007 Conwood Water	3.875 - 4.4%	2027	131,000	0	(11,000)	120,000	14,000
2007 Rosewood/Stonewood Water	3.875 - 4.4%	2027	114,000	0	(10,000)	104,000	11,000
2007 Wonder Way Waterline	3.875 - 4.4%	2027	44,000	0	(4,000)	40,000	4,000
2011 Water Line Improvement Bonds	2.00 - 5.00%	2030	228,600	0	(54,600)	174,000	55,800
2011 Lytle Road Water Bonds	2.00 - 5.00%	2030	118,608	0	(8,472)	110,136	8,472
2011 South Co. Rd. 25-A Water Bonds	2.00 - 5.00%	2030	202,944	0	(14,496)	188,448	14,496
2016 UVMC Water Tower Refunding Bonds	1.50 - 4.00%	2028	84,413	0	(7,586)	76,827	7,974
2016 Merrimont Water Refunding Bonds	1.50 - 3.00%	2025	100,571	0	(14,143)	86,428	14,143
2016 Cedar Ridge Water Refunding Bonds	1.50 - 3.00%	2025	55,510	0	(7,806)	47,704	7,806
<b>Total Water Bonds</b>			<b>1,079,646</b>	<b>0</b>	<b>(132,103)</b>	<b>947,543</b>	<b>137,691</b>
<b>Total General Obligation Bonds</b>			<b>4,475,347</b>	<b>0</b>	<b>(451,807)</b>	<b>4,023,540</b>	<b>468,507</b>

(Continued)

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019**

**NOTE 14 - LONG-TERM LIABILITIES (Continued)**

	Interest Rate	Maturity Date	Balance January 1, 2019	Additions	Retired	Balance December 31, 2019	Amounts Due Within One Year
<b>Ohio Public Works Commission Loans:</b>							
2006 Merrimont Area Water Replacement	0.00%	2026	\$70,000	\$0	(\$10,000)	\$60,000	\$10,000
2006 Merrimont Area Sewer Replacement	0.00%	2026	70,000	0	(10,000)	60,000	10,000
2002 Brandt Water Line	0.00%	2022	75,000	0	(25,000)	50,000	25,000
2008 Casstown Sanitary Sewer	0.00%	2028	112,500	0	(11,250)	101,250	11,250
2011 Camp Troy Sewer Extension	0.00%	2033	70,000	0	(5,000)	65,000	5,000
2011 Camp Troy Water Extension	0.00%	2033	35,000	0	(2,500)	32,500	2,500
2017 Phoneton Waterline	0.00%	2037	185,000	0	(10,000)	175,000	10,000
<b>Total Ohio Public Works Commission Loans</b>			<u>617,500</u>	<u>0</u>	<u>(73,750)</u>	<u>543,750</u>	<u>73,750</u>
<b>Ohio Water Development Authority Loans:</b>							
2009 Casstown Sewers	0.00%	2029	634,958	0	(60,472)	574,486	60,472
2010 Hoke Plat Sewer Design	0.00%	2020	85,400	0	(85,400)	0	0
2010 Preliminary Engineering Reports	0.00%	2020	79,111	0	(79,111)	0	0
2010 Fletcher Sanitary Sewers	0.00%	2031	883,208	0	(70,657)	812,551	70,657
2010 Hilltop Combined Sewer Separation	0.00%	2031	38,180	0	(3,182)	34,998	3,182
2010 N. County Rd. 25A Sanitary Sewers	0.00%	2031	116,847	0	(9,737)	107,110	9,737
2010 Brandt Phase III Sewers	0.00%	2032	134,874	0	(9,634)	125,240	9,634
2011 Brandt Sanitary Sewers Phase II	0.00%	2033	598,341	0	(42,739)	555,602	42,739
2011 Camp Troy Sewer Extension	0.00%	2032	242,110	0	(17,934)	224,176	17,934
2012 Camp Troy Waterline	2.00%	2032	168,127	0	(10,964)	157,163	11,185
2013 Phoneton Sanitary Sewers	0.00%	2033	1,371,806	0	(91,454)	1,280,352	91,454
2013 Boone Hill Sanitary Sewers	0.00%	2033	473,006	0	(32,621)	440,385	32,621
<b>Total Ohio Water Development Authority Loans</b>			<u>4,825,968</u>	<u>0</u>	<u>(513,905)</u>	<u>4,312,063</u>	<u>349,615</u>
Transfer Facility Postclosure Care Liability			31,154	26,977	0	58,131	0
Compensated Absences Payable			153,305	150,769	(153,305)	150,769	80,296
<b>Total Business-Type Activities Long-term Liabilities</b>			<u>\$10,103,274</u>	<u>\$177,746</u>	<u>(\$1,192,767)</u>	<u>\$9,088,253</u>	<u>\$972,168</u>

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**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019**

**NOTE 14 - LONG-TERM LIABILITIES (Continued)**

**A. Principal and Interest Requirements**

A summary of the County's future debt service requirements including principal and interest at December 31, 2019 follows:

Years	General Obligation Bonds			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2020	\$1,171,493	\$454,870	\$468,507	\$124,560
2021	1,208,092	411,554	471,907	114,191
2022	1,244,456	364,794	485,545	103,141
2023	862,825	315,655	402,175	91,550
2024	878,368	280,861	416,632	83,177
2025-2029	2,978,799	942,945	1,516,202	207,040
2030-2034	2,737,274	375,350	222,725	31,875
2035	325,150	13,013	39,847	1,587
Totals	<u>\$11,406,457</u>	<u>\$3,159,042</u>	<u>\$4,023,540</u>	<u>\$757,121</u>

Years	OPWC Loans		OWDA Loans	
	Principal	Interest	Principal	Interest
2020	\$73,750	\$0	\$349,615	\$3,088
2021	73,750	0	349,839	2,863
2022	48,750	0	350,068	2,633
2023	48,750	0	350,302	2,400
2024	48,750	0	350,541	2,161
2025-2029	152,500	0	1,726,220	7,053
2030-2034	72,500	0	835,478	1,046
2035-2037	25,000	0	0	0
Totals	<u>\$543,750</u>	<u>\$0</u>	<u>\$4,312,063</u>	<u>\$21,244</u>

**B. Defeased Debt**

In May 2011, the County partially defeased all of its 2002 General Obligation Bonds (\$4,220,000) through the issuance of \$4,495,000 of General Obligation Bonds for various purposes (the "2011 Bonds"). The net proceeds of the 2011 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$1,465,000 at December 31, 2019 are not included in the County's outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 14 - LONG-TERM LIABILITIES (Continued)**

**B. Defeased Debt** (Continued)

In July 2016, the County partially defeased all of its 2005 and 2008 General Obligation Bonds (\$3,385,000) through the issuance of \$3,095,000 of General Obligation Bonds for various purposes (the “2018 Bonds”). The net proceeds of the 2018 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 \$2,885,000 at December 31, 2019 are not included in the County’s outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

**C. Conduit Debt**

From time to time, the County has issued Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2019, 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 \$18,595,000 at year end.

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 15 – TAX ABATEMENT DISCLOSURES**

The County participates in tax abatements through two programs—Community Reinvestment Area (CRA) and Enterprise Zone (Ezone). These programs relate to the abatement of property taxes.

CRA - Under the authority of Ohio Revised Code (ORC) Section 3735.67, the CRA program is an economic development tool administered by municipal and county governments that provides real property tax exemptions for property owners who renovate existing or construct new buildings. CRA's are areas of land in which property owners can receive tax incentives for investing in real property improvements. Under the CRA program, local governments petition to the Ohio Development Services Agency (ODSA) for confirmation of a geographical area in which investment in housing is desired. Once an area is confirmed by the ODSA, local governments may offer real property tax exemptions to taxpayers that invest in that area. Property owners in the CRA can receive temporary tax abatements for renovation of existing structures and new construction in these areas. Property owners apply to the local legislative authority for approval to renovate or construct in the CRA. Upon approval and certification of completion, the amount of the abatement is deducted from the individual or entity's property tax bill.

Ezone - Under the authority of ORC Sections 5709.62 and 5709.63, the Ezone program is an economic development tool administered by municipal and county governments that provides real and personal property tax exemptions to businesses making investments in Ohio. An Ezone is a designated area of land in which businesses can receive tax incentives in the form of tax exemptions on qualifying new investment. An Ezone's geographic area is identified by the local government involved in the creation of the zone. Once the zone is defined, the local legislative authority participating in the creation must petition the OSDA. The OSDA must then certify the area for it to become an active Enterprise Zone. The local legislative authority negotiates the terms of the Enterprise Zone Agreement (the "Agreement") with the business, which may include tax sharing with the Board of Education. Legislation must then be passed to approve the Agreement. All Agreements must be finalized before the project begins and may contain provisions for the recoupment of taxes should the individual or entity fail to perform. The amount of the abatement is deducted from the business's property tax bill.

The County's property taxes were reduced by the same programs mentioned above that were entered into by other governments. During 2019, the County's property tax revenues were reduced under agreements entered into by other governments as follows: CRAs - \$244,622 and Ezones - \$23,859.

**NOTE 16 - CONTINGENCIES**

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

In February 2013, the County Commissioners became aware that the County may be a potentially responsible party (PRP) to the West Troy Aquifer Superfund Site being investigated by the U.S. EPA. As of June 19, 2020, the County has not received any formal mandate from the U.S. EPA involving the County's financial obligation to such Superfund Site as a PRP.

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



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 17 –SUPERFUND CLEANUP AND SOLID WASTE FACILITY**

**A. Miami County Landfill and Incinerator Superfund Cleanup**

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

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

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

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

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 17 –SUPERFUND CLEANUP AND SOLID WASTE FACILITY (Continued)**

**A. Miami County Landfill and Incinerator Superfund Cleanup (Continued)**

*North and South Landfills*

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

*Ash Disposal Pit and Ash Pile*

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

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

*Liquid Disposal Area and Ground Water*

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

The total cost of the construction to close the landfill was \$2,246,000. Operation, maintenance and site monitoring costs through the year 2035 are estimated to be \$4,252,490. The estimated costs of operation and maintenance are subject to changes corresponding to the effects of inflation, revision of laws and other variables. Funds to cover the cost of cleanup and operation and maintenance are derived from 2% of the county-wide 1% sales tax (.02%). The .02% of the county sales tax generated \$302,094 in revenues in 2019 leaving the fund balance in the Superfund Cleanup Fund at \$791,694. It is estimated that the revenue derived from the sales tax will be sufficient to cover the cleanup and operation and maintenance costs identified above.

**B. Solid Waste Transfer Facility Closure Cost Estimate**

The County owns and operates a Municipal Solid Waste Transfer Facility located at 2200 N. County Road 25A in Troy, Ohio. This facility is used by trucks to drop off waste collected from curbside pickup throughout the County. The waste is consolidated before being transported at the end of each day to Cherokee Run Landfill in Bellefontaine, Ohio for disposal. The Miami County Solid Waste and Recycling Facility collects and transfers all solid waste generated within Miami County. This solid waste includes commercial, industrial and residential solid waste. The average amount of solid waste received and transferred is 350 tons per day. Commercial refuse trucks enter the facility and discharge their loads onto a tipping floor where the solid waste is top loaded into a transfer trailer staged below the tipping floor in a tunnel. All solid waste being transferred is inspected for unacceptable waste before transfer. Residents of Miami County are also permitted to bring their own solid waste to dispose of at the facility. Residents use a separate drop-off site located adjacent to the Transfer Station. Solid waste is unloaded from the resident's vehicle and placed into the top of a transfer trailer.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 17 –SUPERFUND CLEANUP AND SOLID WASTE FACILITY (Continued)**

**B. Solid Waste Transfer Facility Closure Cost Estimate (Continued)**

The Miami County Solid Waste and Recycling Facility also offers several additional programs for the public's benefit, which include a public recycling center, once a week (summer) household hazardous waste drop-off, electronics recycling and latex paint drop-off. For 2019, the cost estimate to close the Miami County Transfer Facility is \$58,131 and includes, among other things, waste removal, cleaning, leachate removal, signage, treatment for vectors and filing of paperwork. Funds to cover the cost of closure are maintained within the Superfund Cleanup Fund.

**NOTE 18 – COMPLIANCE AND ACCOUNTABILITY**

**A. Fund Deficits**

The fund deficits at December 31, 2019 of \$459 in the Pre-Trial Services Fund (Special Revenue Fund) and of \$48,592 in the Ditch Construction Fund (Capital Projects Fund) arises from the recognition of certain liabilities under the modified accrual basis of accounting. Under the budgetary basis of accounting these deficits do not exist. The General Fund provides transfers when cash is required, not when accruals occur.

**B. Appropriations exceeding estimated resources**

Section 5705.39, Ohio Revised Code, states the total appropriations from each fund shall not exceed the total of the estimated resources available for expenditure. The County's final total appropriations exceeded total estimated resources for the Permanent Improvement Fund by \$2,648,863. Failure to properly monitor and compare appropriations and actual expenditures could lead to over spending and cause a deficit in the fund balance. The projects will be funded by future revenue sources.

**NOTE 19 – SUBSEQUENT EVENT**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and investments of the pension and other employee benefit plan in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 20 - RISK MANAGEMENT**

**A. Insurance**

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

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

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

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

**B. Self Insurance**

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 20 - RISK MANAGEMENT**

**B. Self Insurance** (Continued)

All funds of the County from which employee salaries are paid participate in the health insurance program and make payments to the Hospitalization Fund based on actuarial estimates of the amounts needed to pay prior and current year claims. Total contributions to the program during the year were \$5,319,957. The claims liability of \$402,365 reported in the Hospitalization Fund at December 31, 2019 is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues," which requires that a liability for claims be reported if information prior to issuance of the financial statements indicates that it is probable a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the Hospitalization Fund's claims liability amount in fiscal years 2018 and 2019 were as follows:

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2018	\$270,531	7,150,548	(6,947,185)	\$473,894
2019	473,894	6,956,253	(7,027,782)	402,365

**NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS**

**A. Tri County Board of Recovery and Mental Health Services**

The Tri County Board of Recovery and Mental Health Services (Tri County Board) is a jointly governed organization among Miami, Darke and Shelby counties. The Tri County Mental Health Board provides leadership in planning for and supporting community-based alcohol, drug addiction and mental health services in cooperation with public and private resources with emphasis on the development of prevention and early intervention programming while respecting, protecting and advocating for the rights of persons as consumers of alcohol, drug addiction and mental health services. The ability to influence operations depends on the County's representation on the Board. The Board of Trustees consists of eighteen members: four members are appointed by the Director of the Ohio Department of Mental Health, four members are appointed by the Director of the Ohio Department of Alcohol And Drug Addiction Services and the remaining ten members are appointed by the County Commissioners of Miami, Darke and Shelby counties in the same proportion as the County's population bears to the total population of the three counties combined. During 2019, the County contributed \$1,056,725 by voted levy for the operations of the organization. Miami County acts as the fiscal agent for the Tri County Board and its financial activity is included as an agency of the County. Financial information may be obtained from the County Auditor, Matthew W. Gearhardt, 201 West Main Street, Troy, Ohio 45373-2363.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2019***

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**NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS**

**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, Union, and Sandusky counties. West Con was created to serve as the administrator and fiscal agent of Support and Waiver funds for the Board of Development Disabilities of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating Boards of Development Disabilities. Payments to West Con are limited to the Support and Waiver funds of each participating county. During 2019, the County spent \$6,419,858 of the balance on deposit with West Con while receiving \$5,936,195. The balance at December 31, 2019 was \$776,827. Financial information can be obtained from Lynn Wolters, Executive Director, 1200 S. Children's Home Road, Sidney, Ohio 45365.

**NOTE 22 – SIGNIFICANT COMMITMENTS**

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to honor upon performance by the vendor in the next year were as follows:

Governmental Funds:	
General Fund	\$1,259,396
Motor Vehicle and Gasoline Tax	325,848
Job and Family Services	27,295
Board of Development Disabilities	268,513
Other Governmental Funds	<u>5,003,606</u>
Total Governmental Funds	6,884,658
Proprietary Funds:	
Water	197,538
Sewer	12,196
Transfer Station	<u>785,982</u>
Total	<u><u>\$7,880,374</u></u>

*REQUIRED SUPPLEMENTARY INFORMATION*

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**MIAMI COUNTY, OHIO**

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***Schedule of County's Proportionate Share of the Net Pension Liability  
Last Six Years (1)***

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**Ohio Public Employees Retirement System**

Year	2013	2014	2015
County's proportion of the net pension liability	0.245567%	0.245567%	0.244371%
County's proportionate share of the net pension liability	\$27,297,071	\$27,921,978	\$39,552,846
County's covered payroll	\$28,940,054	\$27,155,059	\$27,700,423
County's proportionate share of the net pension liability as a percentage of its covered payroll	94.32%	102.82%	142.79%
Plan fiduciary net position as a percentage of the total pension liability	86.36%	86.45%	81.08%

Source: County Auditor's Office and the Ohio Public Employees Retirement System

(1) Notes: The County implemented GASB Statement 68 in 2015.

The schedule is intended to show ten years of information. Additional years will be displayed as they become available. Information prior to 2013 is not available.

The schedule is reported as of the measurement date of the Net Pension Liability, which is the prior year end.

See accompanying notes to the required supplemental information.



**MIAMI COUNTY, OHIO**

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<u>2016</u>	<u>2017</u>	<u>2018</u>
0.250906%	0.241982%	0.237851%
\$51,328,217	\$34,802,111	\$59,619,311
\$29,329,008	\$27,882,887	\$28,713,022
175.01%	124.82%	207.64%
77.25%	84.66%	74.70%

**MIAMI COUNTY, OHIO**

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***Schedule of County Pension Contributions  
Last Seven Years (1)***

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**Ohio Public Employees Retirement System**

Year	<u>2013</u>	<u>2014</u>	<u>2015</u>
Contractually required contribution	\$3,762,207	\$3,424,253	\$3,441,896
Contributions in relation to the contractually required contribution	<u>3,762,207</u>	<u>3,424,253</u>	<u>3,441,896</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's covered payroll	\$28,940,054	\$27,155,059	\$27,700,423
Contributions as a percentage of covered payroll	13.00%	12.61%	12.43%

Source: County Auditor's Office and the Ohio Public Employees Retirement System

(1) Notes: The County implemented GASB Statement 68 in 2015.

The schedule is intended to show ten years of information. Additional years will be displayed as they become available. Information prior to 2013 is not available.

See accompanying notes to the required supplemental information.

**MIAMI COUNTY, OHIO**

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<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$3,644,027	\$3,747,368	\$4,145,501	\$4,311,868
<u>3,644,027</u>	<u>3,747,368</u>	<u>4,145,501</u>	<u>4,311,868</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$29,329,008	\$27,882,887	\$28,713,022	\$29,815,473
12.42%	13.44%	14.44%	14.46%



**MIAMI COUNTY, OHIO**

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***Schedule of County's Proportionate Share of the Net Other Postemployment Benefits (OPEB) Liability  
Last Three Years (1)***

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**Ohio Public Employees Retirement System**

Year	2017	2018	2019
County's proportion of the net OPEB liability	0.247481%	0.238050%	0.233403%
County's proportionate share of the net OPEB liability	\$22,908,208	\$23,691,052	\$27,843,808
County's covered payroll	\$29,329,008	\$27,882,887	\$28,713,022
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	78.11%	84.97%	96.97%
Plan fiduciary net position as a percentage of the total OPEB liability	54.50%	54.14%	46.33%

Source: County Auditor's Office and the Ohio Public Employees Retirement System

(1) Notes: The County implemented GASB Statement 75 in 2018.

This schedule is intended to show ten years of information.

Additional years will be displayed as they become available.

Information prior to 2017 is not available.

The schedule is reported as of the measurement date of the Net OPEB Liability.

See accompanying notes to the required supplemental information.

**MIAMI COUNTY, OHIO**

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***Schedule of County's Other Postemployment Benefit (OPEB) Contributions  
Last Seven Years (1)***

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**Ohio Public Employees Retirement System**

Year	<u>2013</u>	<u>2014</u>	<u>2015</u>
Contractually required contribution	\$289,401	\$543,101	\$554,008
Contributions in relation to the contractually required contribution	<u>289,401</u>	<u>543,101</u>	<u>554,008</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's covered payroll	\$28,940,054	\$27,155,059	\$27,700,423
Contributions as a percentage of covered payroll	1.00%	2.00%	2.00%

Source: County Auditor's Office and the Ohio Public Employees Retirement System

(1) Notes: The County implemented GASB Statement 75 in 2018.  
This schedule is intended to show ten years of information.  
Additional years will be displayed as they become available.  
Information prior to 2013 is not available.

See accompanying notes to the required supplemental information.

**MIAMI COUNTY, OHIO**

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<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$586,580	\$278,830	\$0	\$0
<u>586,580</u>	<u>278,830</u>	<u>0</u>	<u>0</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$29,329,008	\$27,882,887	\$28,713,022	\$29,815,473
2.00%	1.00%	0.00%	0.00%

**MIAMI COUNTY, OHIO**

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***Notes to the Required Supplementary Information  
For the Year Ended December 31, 2019***

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**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)**

**NET PENSION LIABILITY**

*Changes in benefit terms:* There were no changes in benefit terms for the period 2014-2019.

*Changes in assumptions:*

2014-2016: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2017: The following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date:

- Reduction in actuarial assumed rate of return from 8.00% to 7.50%
- Decrease in wage inflation from 3.75% to 3.25%
- Change in future salary increases from a range of 4.25%-10.02% to 3.25%-10.75%
- Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality Table.

2018: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2019: The following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date:

- Reduction in actuarial assumed rate of return from 7.50% to 7.20%

**NET OPEB LIABILITY**

*Changes in benefit terms:* There were no changes in benefit terms for the periods 2018-2019.

*Changes in assumptions:*

For 2018, the single discount rate changed from 4.23% to 3.85%.

2019: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The single discount rate changed from 3.85% to 3.96%.
- Reduction in actuarial assumed rate of return from 6.50% to 6.00%
- Change in health care cost trend rate from 7.5% to 10%



*COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES*

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

***Nonmajor Governmental Funds***

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***Special Revenue Funds***

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

**Child Support Enforcement Agency Fund**

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

**Dog and Kennel Fund**

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

**Shelter / Domestic Violence Fund**

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

**Youth Services Subsidy Fund**

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

**E-911 Emergency Operations Fund**

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

**Public Defender Fund**

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

**Delinquent Tax Collection Fund**

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

(Continued)

***Special Revenue Funds***

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**Real Estate Appraisal Fund**

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

**Pre-Trial Services Fund**

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

**County Conservancy Fund**

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

**Community Based Corrections Act Grant Fund**

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

**Superfund Cleanup Fund**

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

**Emergency Management Agency Fund**

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

**Enforcement and Education Fund**

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

**Juvenile Detention / Rehabilitation Center Fund**

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

**County Probation Services Fund**

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

**Recycle Grant Fund**

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

(Continued)

***Special Revenue Funds***

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**Urban Mass Transportation Fund**

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

**Community Development Block Grant Fund**

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

**Children's Services Board Fund**

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

**Legal Research Fund**

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

**One-Stop Shop Fund**

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

**Law Enforcement Fund**

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

**Certificate of Title Administration Fund**

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

**County Recorder Equipment Fund**

To account for revenues derived from the increase in recorder fees designated for the acquisition and/or maintenance of equipment for the County Recorder. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because this fund is reported as part of the General Fund on a GAAP basis.)

**Court Computerization Fund**

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

**Dispute Resolution Fund**

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

(Continued)

***Special Revenue Funds***

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**Commissary Fund**

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

**Court Security Grant Fund**

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

**Food Services Fund**

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

**Common Pleas Court – Special Projects Fund**

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

**Sheriff's Juvenile Safety Trust Fund**

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

**Municipal Court Restitution Fund**

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

**Children's Services Trust Fund**

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

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

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

**Voter Education Fund**

To account for grant monies designated for the upgrade of voting equipment.

***Debt Service Funds***

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

**General Obligation Debt Fund**

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

**Special Assessment Debt Fund**

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

***Capital Projects Funds***

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

**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 various drainage projects throughout the County.

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2019**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 10,250,246	\$ 140,068	\$ 363,046	\$ 10,753,360
Investments	12,763,759	0	1,327,762	14,091,521
Receivables:				
Taxes	676,252	0	51,320	727,572
Accounts	73,272	0	0	73,272
Intergovernmental	3,190,282	0	0	3,190,282
Loans	1,794,001	0	0	1,794,001
Due from Other Funds	83,927	0	0	83,927
Prepaid Items	6,395	0	10,200	16,595
<b>Total Assets</b>	<b>\$ 28,838,134</b>	<b>\$ 140,068</b>	<b>\$ 1,752,328</b>	<b>\$ 30,730,530</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 394,637	\$ 0	\$ 445,206	\$ 839,843
Accrued Wages and Benefits Payable	351,598	0	0	351,598
Intergovernmental Payable	29,667	0	0	29,667
Due to Other Funds	174,319	0	0	174,319
Interfund Loans Payable	97,861	0	2,207	100,068
Advances from Other Funds	0	0	46,385	46,385
<b>Total Liabilities</b>	<b>1,048,082</b>	<b>0</b>	<b>493,798</b>	<b>1,541,880</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	3,823,071	0	0	3,823,071
Property Tax Levy for Next Fiscal Year	135,938	0	0	135,938
<b>Total Deferred Inflows of Resources</b>	<b>3,959,009</b>	<b>0</b>	<b>0</b>	<b>3,959,009</b>
<b>Fund Balances:</b>				
Nonspendable	6,395	0	10,200	16,595
Restricted	22,860,996	140,068	1,296,922	24,297,986
Committed	964,111	0	0	964,111
Unassigned	(459)	0	(48,592)	(49,051)
<b>Total Fund Balances</b>	<b>23,831,043</b>	<b>140,068</b>	<b>1,258,530</b>	<b>25,229,641</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 28,838,134</b>	<b>\$ 140,068</b>	<b>\$ 1,752,328</b>	<b>\$ 30,730,530</b>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2019***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 3,316,503	\$ 0	\$ 302,093	\$ 3,618,596
Intergovernmental Revenues	10,392,118	0	73,054	10,465,172
Charges for Services	5,620,933	0	1,356,326	6,977,259
Licenses and Permits	25	0	0	25
Investment Earnings	206	0	0	206
Fines and Forfeitures	264,559	0	0	264,559
All Other Revenues	628,518	0	9,128	637,646
<b>Total Revenue</b>	<u>20,222,862</u>	<u>0</u>	<u>1,740,601</u>	<u>21,963,463</u>
<b>Expenditures:</b>				
Current:				
Public Safety	6,698,036	0	0	6,698,036
Health	410,860	0	0	410,860
Human Services	4,941,436	0	0	4,941,436
Conservation and Recreation	67,964	0	0	67,964
Public Works	2,926,316	0	0	2,926,316
General Government	3,183,372	0	0	3,183,372
Capital Outlay	0	0	3,813,063	3,813,063
Debt Service:				
Principal Retirement	0	1,153,192	0	1,153,192
Interest and Fiscal Charges	0	491,467	1,687	493,154
<b>Total Expenditures</b>	<u>18,227,984</u>	<u>1,644,659</u>	<u>3,814,750</u>	<u>23,687,393</u>
Excess (Deficiency) of Revenues				
Over Expenditures	1,994,878	(1,644,659)	(2,074,149)	(1,723,930)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	1,659,143	2,430,155	4,089,298
Transfers Out	(599,732)	0	(442,934)	(1,042,666)
<b>Total Other Financing Sources (Uses)</b>	<u>(599,732)</u>	<u>1,659,143</u>	<u>1,987,221</u>	<u>3,046,632</u>
Net Change in Fund Balance	1,395,146	14,484	(86,928)	1,322,702
<b>Fund Balances at Beginning of Year</b>	<u>22,435,897</u>	<u>125,584</u>	<u>1,345,458</u>	<u>23,906,939</u>
<b>Fund Balances End of Year</b>	<u>\$ 23,831,043</u>	<u>\$ 140,068</u>	<u>\$ 1,258,530</u>	<u>\$ 25,229,641</u>



**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2019***

	<u>Child Support Enforcement Agency</u>	<u>Dog and Kennel</u>	<u>Shelter / Domestic Violence</u>	<u>Youth Services Subsidy</u>
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 724,315	\$ 624,512	\$ 44,920	\$ 293,221
Investments	3,265,077	0	0	1,321,791
Receivables:				
Taxes	0	0	0	0
Accounts	35,190	0	0	0
Intergovernmental	0	0	231,306	120,988
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 4,024,582</u>	<u>\$ 624,512</u>	<u>\$ 276,226</u>	<u>\$ 1,736,000</u>
<b>Liabilities:</b>				
Accounts Payable	2,930	13,929	12,819	6,944
Accrued Wages and Benefits Payable	47,106	7,120	11,764	12,494
Intergovernmental Payable	0	1,839	0	7,998
Due to Other Funds	78,930	0	0	6,640
Interfund Loans Payable	0	0	0	0
<b>Total Liabilities</b>	<u>128,966</u>	<u>22,888</u>	<u>24,583</u>	<u>34,076</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	0	186,152	42,954
Property Tax Levy for Next Fiscal Year	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>186,152</u>	<u>42,954</u>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	3,895,616	601,624	65,491	1,658,970
Committed	0	0	0	0
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<u>3,895,616</u>	<u>601,624</u>	<u>65,491</u>	<u>1,658,970</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 4,024,582</u>	<u>\$ 624,512</u>	<u>\$ 276,226</u>	<u>\$ 1,736,000</u>

(Continued)

**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2019***

	E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 538,075	\$ 181,286	\$ 559,616	\$ 196,860
Investments	2,425,523	0	0	0
Receivables:				
Taxes	487,539	0	0	0
Accounts	0	1,070	0	0
Intergovernmental	20,256	104,211	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	5,496	899	0	0
<b>Total Assets</b>	<b>\$ 3,476,889</b>	<b>\$ 287,466</b>	<b>\$ 559,616</b>	<b>\$ 196,860</b>
<b>Liabilities:</b>				
Accounts Payable	10,136	1,000	0	16,270
Accrued Wages and Benefits Payable	79,843	19,052	0	21,779
Intergovernmental Payable	568	0	0	0
Due to Other Funds	0	0	0	0
Interfund Loans Payable	0	0	0	0
<b>Total Liabilities</b>	<b>90,547</b>	<b>20,052</b>	<b>0</b>	<b>38,049</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	0	0	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances:</b>				
Nonspendable	5,496	899	0	0
Restricted	3,380,846	266,515	559,616	158,811
Committed	0	0	0	0
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<b>3,386,342</b>	<b>267,414</b>	<b>559,616</b>	<b>158,811</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 3,476,889</b>	<b>\$ 287,466</b>	<b>\$ 559,616</b>	<b>\$ 196,860</b>

**MIAMI COUNTY, OHIO**

Pre-Trial Services	County Conservancy	Community Based Corrections Act Grant	Superfund Cleanup	Emergency Management Agency	Enforcement and Education
\$ 0	\$ 150,087	\$ 4,024	\$ 740,374	\$ 101,730	\$ 346,312
0	0	0	0	0	0
0	137,393	0	51,320	0	0
0	0	0	0	0	0
0	9,168	54,000	0	71,183	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 0</u>	<u>\$ 296,648</u>	<u>\$ 58,024</u>	<u>\$ 791,694</u>	<u>\$ 172,913</u>	<u>\$ 346,312</u>
0	65,588	0	0	0	6,138
0	0	2,610	0	3,909	0
0	0	0	0	0	0
0	0	0	0	0	0
459	0	0	0	960	5,299
<u>459</u>	<u>65,588</u>	<u>2,610</u>	<u>0</u>	<u>4,869</u>	<u>11,437</u>
0	10,623	45,000	0	71,183	0
0	135,938	0	0	0	0
0	<u>146,561</u>	<u>45,000</u>	<u>0</u>	<u>71,183</u>	<u>0</u>
0	0	0	0	0	0
0	84,499	10,414	0	96,861	334,875
0	0	0	791,694	0	0
(459)	0	0	0	0	0
<u>(459)</u>	<u>84,499</u>	<u>10,414</u>	<u>791,694</u>	<u>96,861</u>	<u>334,875</u>
<u>\$ 0</u>	<u>\$ 296,648</u>	<u>\$ 58,024</u>	<u>\$ 791,694</u>	<u>\$ 172,913</u>	<u>\$ 346,312</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2019**

	Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 243,847	\$ 623,209	\$ 54,326	\$ 597,059
Investments	1,099,233	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	3,763	0	0
Intergovernmental	1,144,574	403,002	0	73,637
Loans	0	0	0	0
Due from Other Funds	27,977	0	0	35,881
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<b>\$ 2,515,631</b>	<b>\$ 1,029,974</b>	<b>\$ 54,326</b>	<b>\$ 706,577</b>
<b>Liabilities:</b>				
Accounts Payable	8,933	6,138	0	79,176
Accrued Wages and Benefits Payable	121,312	15,959	0	6,107
Intergovernmental Payable	3,935	0	0	0
Due to Other Funds	5,059	0	0	11,569
Interfund Loans Payable	0	1,143	0	0
<b>Total Liabilities</b>	<b>139,239</b>	<b>23,240</b>	<b>0</b>	<b>96,852</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	593,139	335,835	0	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>593,139</b>	<b>335,835</b>	<b>0</b>	<b>0</b>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	1,783,253	670,899	54,326	609,725
Committed	0	0	0	0
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<b>1,783,253</b>	<b>670,899</b>	<b>54,326</b>	<b>609,725</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 2,515,631</b>	<b>\$ 1,029,974</b>	<b>\$ 54,326</b>	<b>\$ 706,577</b>

**MIAMI COUNTY, OHIO**

Community Development Block Grant	Children's Services Board	Legal Research	One-Stop Shop	Law Enforcement	Court Computerization
\$ 516,071	\$ 1,032,012	\$ 258,229	\$ 68,628	\$ 372,532	\$ 741,688
0	4,652,135	0	0	0	0
0	0	0	0	0	0
0	0	4,786	0	0	15,139
79,138	789,206	0	0	72,973	0
1,794,001	0	0	0	0	0
0	20,069	0	0	0	0
0	0	0	0	0	0
<u>\$ 2,389,210</u>	<u>\$ 6,493,422</u>	<u>\$ 263,015</u>	<u>\$ 68,628</u>	<u>\$ 445,505</u>	<u>\$ 756,827</u>
5,218	123,890	1,585	0	0	0
0	0	1,183	0	0	0
13,000	0	0	0	1,127	0
0	55,822	0	0	16,299	0
90,000	0	0	0	0	0
<u>108,218</u>	<u>179,712</u>	<u>2,768</u>	<u>0</u>	<u>17,426</u>	<u>0</u>
1,794,001	689,071	0	0	55,113	0
0	0	0	0	0	0
<u>1,794,001</u>	<u>689,071</u>	<u>0</u>	<u>0</u>	<u>55,113</u>	<u>0</u>
0	0	0	0	0	0
486,991	5,453,506	260,247	68,628	372,966	756,827
0	171,133	0	0	0	0
0	0	0	0	0	0
<u>486,991</u>	<u>5,624,639</u>	<u>260,247</u>	<u>68,628</u>	<u>372,966</u>	<u>756,827</u>
<u>\$ 2,389,210</u>	<u>\$ 6,493,422</u>	<u>\$ 263,015</u>	<u>\$ 68,628</u>	<u>\$ 445,505</u>	<u>\$ 756,827</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2019**

	Dispute Resolution	Court Security Grant	Food Services	Common Pleas Court - Special Projects
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 376,989	\$ 192,429	\$ 162,028	\$ 452,779
Investments	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	5,265	1,562	0	6,497
Intergovernmental	0	0	16,640	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<b>\$ 382,254</b>	<b>\$ 193,991</b>	<b>\$ 178,668</b>	<b>\$ 459,276</b>
<b>Liabilities:</b>				
Accounts Payable	0	1,000	9,463	23,480
Accrued Wages and Benefits Payable	0	0	1,360	0
Intergovernmental Payable	0	0	0	1,200
Due to Other Funds	0	0	0	0
Interfund Loans Payable	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>1,000</b>	<b>10,823</b>	<b>24,680</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	0	0	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	382,254	192,991	167,845	434,596
Committed	0	0	0	0
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<b>382,254</b>	<b>192,991</b>	<b>167,845</b>	<b>434,596</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 382,254</b>	<b>\$ 193,991</b>	<b>\$ 178,668</b>	<b>\$ 459,276</b>

**MIAMI COUNTY, OHIO**

Sheriff's Juvenile Safety Trust	Municipal Court Restitution	Children's Services Trust	D.A.R.E. Trust	Voter Education	Total Nonmajor Special Revenue Funds
\$ 1,567	\$ 1,284	\$ 18,374	\$ 1,657	\$ 30,206	\$ 10,250,246
0	0	0	0	0	12,763,759
0	0	0	0	0	676,252
0	0	0	0	0	73,272
0	0	0	0	0	3,190,282
0	0	0	0	0	1,794,001
0	0	0	0	0	83,927
0	0	0	0	0	6,395
<u>\$ 1,567</u>	<u>\$ 1,284</u>	<u>\$ 18,374</u>	<u>\$ 1,657</u>	<u>\$ 30,206</u>	<u>\$ 28,838,134</u>
0	0	0	0	0	394,637
0	0	0	0	0	351,598
0	0	0	0	0	29,667
0	0	0	0	0	174,319
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>97,861</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,048,082</u>
0	0	0	0	0	3,823,071
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>135,938</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,959,009</u>
0	0	0	0	0	6,395
1,567	0	18,374	1,657	30,206	22,860,996
0	1,284	0	0	0	964,111
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(459)</u>
<u>1,567</u>	<u>1,284</u>	<u>18,374</u>	<u>1,657</u>	<u>30,206</u>	<u>23,831,043</u>
<u>\$ 1,567</u>	<u>\$ 1,284</u>	<u>\$ 18,374</u>	<u>\$ 1,657</u>	<u>\$ 30,206</u>	<u>\$ 28,838,134</u>





**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

	Child Support Enforcement Agency	Dog and Kennel	Shelter / Domestic Violence	Youth Services Subsidy
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,324,000	0	299,437	689,190
Charges for Services	396,435	376,365	22,313	12,942
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	19,334	0	6,894
All Other Revenue	184,513	57,846	1,050	121
<b>Total Revenue</b>	1,904,948	453,545	322,800	709,147
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	0	476,593
Health	0	410,860	0	0
Human Services	1,853,104	0	335,176	4,278
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
<b>Total Expenditures</b>	1,853,104	410,860	335,176	480,871
Excess (Deficiency) of Revenues Over Expenditures	51,844	42,685	(12,376)	228,276
<b>Other Financing Sources (Uses):</b>				
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	0	0	0	0
Net Change in Fund Balance	51,844	42,685	(12,376)	228,276
<b>Fund Balances at Beginning of Year</b>	3,843,772	558,939	77,867	1,430,694
<b>Fund Balances End of Year</b>	\$ 3,895,616	\$ 601,624	\$ 65,491	\$ 1,658,970

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019**

	E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal
<b>Revenues:</b>				
Taxes	\$ 2,869,880	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	501,671	0	0
Charges for Services	203,115	76,922	134,249	1,098,678
Licenses and Permits	0	0	0	25
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	121,127	554	11,817	0
<b>Total Revenue</b>	<u>3,194,122</u>	<u>579,147</u>	<u>146,066</u>	<u>1,098,703</u>
<b>Expenditures:</b>				
Current:				
Public Safety	2,330,152	0	0	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	0	466,134	143,287	1,224,478
<b>Total Expenditures</b>	<u>2,330,152</u>	<u>466,134</u>	<u>143,287</u>	<u>1,224,478</u>
Excess (Deficiency) of Revenues Over Expenditures	863,970	113,013	2,779	(125,775)
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(514,638)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>(514,638)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	349,332	113,013	2,779	(125,775)
<b>Fund Balances at Beginning of Year</b>	3,037,010	154,401	556,837	284,586
<b>Fund Balances End of Year</b>	<u>\$ 3,386,342</u>	<u>\$ 267,414</u>	<u>\$ 559,616</u>	<u>\$ 158,811</u>

**MIAMI COUNTY, OHIO**

Pre-Trial Services	County Conservancy	Community Based Corrections Act Grant	Superfund Cleanup	Emergency Management Agency	Enforcement and Education
\$ 0	\$ 144,529	\$ 0	\$ 302,094	\$ 0	\$ 0
0	19,664	36,000	0	134,529	17,719
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	15,677
0	0	0	0	0	0
<u>0</u>	<u>164,193</u>	<u>36,000</u>	<u>302,094</u>	<u>134,529</u>	<u>33,396</u>
0	0	0	0	110,782	0
0	0	0	0	0	0
0	0	0	0	0	0
0	67,964	0	0	0	0
0	0	0	421,234	0	0
0	0	34,580	0	0	15,008
<u>0</u>	<u>67,964</u>	<u>34,580</u>	<u>421,234</u>	<u>110,782</u>	<u>15,008</u>
0	96,229	1,420	(119,140)	23,747	18,388
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	96,229	1,420	(119,140)	23,747	18,388
(459)	(11,730)	8,994	910,834	73,114	316,487
<u>\$ (459)</u>	<u>\$ 84,499</u>	<u>\$ 10,414</u>	<u>\$ 791,694</u>	<u>\$ 96,861</u>	<u>\$ 334,875</u>

(Continued)

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

	Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,751,390	307,571	20,000	884,756
Charges for Services	1,876,876	240,949	0	312,545
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	29,030	0	0
All Other Revenue	385	0	0	26,140
<b>Total Revenue</b>	<b>3,628,651</b>	<b>577,550</b>	<b>20,000</b>	<b>1,223,441</b>
<b>Expenditures:</b>				
Current:				
Public Safety	3,535,384	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	1,436,813
General Government	0	557,531	22,300	0
<b>Total Expenditures</b>	<b>3,535,384</b>	<b>557,531</b>	<b>22,300</b>	<b>1,436,813</b>
Excess (Deficiency) of Revenues Over Expenditures	93,267	20,019	(2,300)	(213,372)
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(85,000)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(85,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balance	8,267	20,019	(2,300)	(213,372)
<b>Fund Balances at Beginning of Year</b>	1,774,986	650,880	56,626	823,097
<b>Fund Balances End of Year</b>	<b>\$ 1,783,253</b>	<b>\$ 670,899</b>	<b>\$ 54,326</b>	<b>\$ 609,725</b>

**MIAMI COUNTY, OHIO**

Community Development Block Grant	Children's Services Board	Legal Research	One-Stop Shop	Law Enforcement	Court Computerization
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,016,421	3,112,309	0	0	56,383	0
17,677	408,050	4,746	0	57,498	289,058
0	0	0	0	0	0
0	0	0	0	0	0
0	0	81,253	0	4,972	0
150,771	46,669	0	0	0	0
<u>1,184,869</u>	<u>3,567,028</u>	<u>85,999</u>	<u>0</u>	<u>118,853</u>	<u>289,058</u>
0	0	0	0	120,132	0
0	0	0	0	0	0
0	2,748,878	0	0	0	0
0	0	0	0	0	0
1,068,269	0	0	0	0	0
0	0	61,246	18,890	0	411,286
<u>1,068,269</u>	<u>2,748,878</u>	<u>61,246</u>	<u>18,890</u>	<u>120,132</u>	<u>411,286</u>
116,600	818,150	24,753	(18,890)	(1,279)	(122,228)
0	0	0	0	(94)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(94)</u>	<u>0</u>
116,600	818,150	24,753	(18,890)	(1,373)	(122,228)
370,391	4,806,489	235,494	87,518	374,339	879,055
<u>\$ 486,991</u>	<u>\$ 5,624,639</u>	<u>\$ 260,247</u>	<u>\$ 68,628</u>	<u>\$ 372,966</u>	<u>\$ 756,827</u>

(Continued)

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

	Dispute Resolution	Court Security Grant	Food Services	Common Pleas Court - Special Projects
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	70,560	0	120,518	0
Charges for Services	0	0	0	92,515
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	83,781	23,618	0	0
All Other Revenue	0	0	0	0
<b>Total Revenue</b>	154,341	23,618	120,518	92,515
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	124,993	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	96,039	10,171	0	95,663
<b>Total Expenditures</b>	96,039	10,171	124,993	95,663
Excess (Deficiency) of Revenues Over Expenditures	58,302	13,447	(4,475)	(3,148)
<b>Other Financing Sources (Uses):</b>				
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	0	0	0	0
Net Change in Fund Balance	58,302	13,447	(4,475)	(3,148)
<b>Fund Balances at Beginning of Year</b>	323,952	179,544	172,320	437,744
<b>Fund Balances End of Year</b>	\$ 382,254	\$ 192,991	\$ 167,845	\$ 434,596

**MIAMI COUNTY, OHIO**

Sheriff's Juvenile Safety Trust	Municipal Court Restitution	Children's Services Trust	D.A.R.E. Trust	Voter Education	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,316,503
0	0	0	0	30,000	10,392,118
0	0	0	0	0	5,620,933
0	0	0	0	0	25
0	0	0	0	206	206
0	0	0	0	0	264,559
0	27,525	0	0	0	628,518
<u>0</u>	<u>27,525</u>	<u>0</u>	<u>0</u>	<u>30,206</u>	<u>20,222,862</u>
0	0	0	0	0	6,698,036
0	0	0	0	0	410,860
0	0	0	0	0	4,941,436
0	0	0	0	0	67,964
0	0	0	0	0	2,926,316
0	26,759	0	0	0	3,183,372
<u>0</u>	<u>26,759</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,227,984</u>
0	766	0	0	30,206	1,994,878
0	0	0	0	0	(599,732)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(599,732)</u>
0	766	0	0	30,206	1,395,146
1,567	518	18,374	1,657	0	22,435,897
<u>\$ 1,567</u>	<u>\$ 1,284</u>	<u>\$ 18,374</u>	<u>\$ 1,657</u>	<u>\$ 30,206</u>	<u>\$ 23,831,043</u>

**MIAMI COUNTY, OHIO**

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***Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2019***

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	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 137,339	\$ 2,729	\$ 140,068
<b>Total Assets</b>	<u>\$ 137,339</u>	<u>\$ 2,729</u>	<u>\$ 140,068</u>
<b>Liabilities:</b>			
<b>Total Liabilities</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Fund Balances:</b>			
Restricted	137,339	2,729	140,068
<b>Total Fund Balances</b>	<u>137,339</u>	<u>2,729</u>	<u>140,068</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 137,339</u>	<u>\$ 2,729</u>	<u>\$ 140,068</u>



**MIAMI COUNTY, OHIO**

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***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2019***

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	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
<b>Revenues:</b>			
<b>Total Revenue</b>	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	1,153,192	0	1,153,192
Interest and Fiscal Charges	491,467	0	491,467
<b>Total Expenditures</b>	1,644,659	0	1,644,659
Excess (Deficiency) of Revenues Over Expenditures	(1,644,659)	0	(1,644,659)
<b>Other Financing Sources (Uses):</b>			
Transfers In	1,659,143	0	1,659,143
<b>Total Other Financing Sources (Uses)</b>	1,659,143	0	1,659,143
Net Change in Fund Balance	14,484	0	14,484
<b>Fund Balances at Beginning of Year</b>	122,855	2,729	125,584
<b>Fund Balances End of Year</b>	\$ 137,339	\$ 2,729	\$ 140,068

**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2019***

	Permanent Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Projects Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 294,548	\$ 68,498	\$ 0	\$ 363,046
Investments	1,327,762	0	0	1,327,762
Receivables:				
Taxes	51,320	0	0	51,320
Prepaid Items	10,200	0	0	10,200
<b>Total Assets</b>	<b>\$ 1,683,830</b>	<b>\$ 68,498</b>	<b>\$ 0</b>	<b>\$ 1,752,328</b>
<b>Liabilities:</b>				
Accounts Payable	445,206	0	0	445,206
Interfund Loans Payable	0	0	2,207	2,207
Advances from Other Funds	0	0	46,385	46,385
<b>Total Liabilities</b>	<b>445,206</b>	<b>0</b>	<b>48,592</b>	<b>493,798</b>
<b>Fund Balances:</b>				
Nonspendable	10,200	0	0	10,200
Restricted	1,228,424	68,498	0	1,296,922
Unassigned	0	0	(48,592)	(48,592)
<b>Total Fund Balances</b>	<b>1,238,624</b>	<b>68,498</b>	<b>(48,592)</b>	<b>1,258,530</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,683,830</b>	<b>\$ 68,498</b>	<b>\$ 0</b>	<b>\$ 1,752,328</b>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2019***

	Permanent Improvement	Health Care Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Project Funds
<b>Revenues:</b>					
Taxes	\$ 302,093	\$ 0	\$ 0	\$ 0	\$ 302,093
Intergovernmental Revenues	73,054	0	0	0	73,054
Charges for Services	1,356,326	0	0	0	1,356,326
All Other Revenues	0	0	0	9,128	9,128
<b>Total Revenue</b>	<b>1,731,473</b>	<b>0</b>	<b>0</b>	<b>9,128</b>	<b>1,740,601</b>
<b>Expenditures:</b>					
Capital Outlay	3,813,063	0	0	0	3,813,063
Debt Service:					
Interest and Fiscal Charges	0	0	0	1,687	1,687
<b>Total Expenditures</b>	<b>3,813,063</b>	<b>0</b>	<b>0</b>	<b>1,687</b>	<b>3,814,750</b>
Excess (Deficiency) of Revenues Over Expenditures	(2,081,590)	0	0	7,441	(2,074,149)
<b>Other Financing Sources (Uses):</b>					
Transfers In	2,430,155	0	0	0	2,430,155
Transfers Out	0	(442,934)	0	0	(442,934)
<b>Total Other Financing Sources (Uses)</b>	<b>2,430,155</b>	<b>(442,934)</b>	<b>0</b>	<b>0</b>	<b>1,987,221</b>
Net Change in Fund Balance	348,565	(442,934)	0	7,441	(86,928)
<b>Fund Balances at Beginning of Year</b>	<b>890,059</b>	<b>442,934</b>	<b>68,498</b>	<b>(56,033)</b>	<b>1,345,458</b>
<b>Fund Balances End of Year</b>	<b>\$ 1,238,624</b>	<b>\$ 0</b>	<b>\$ 68,498</b>	<b>\$ (48,592)</b>	<b>\$ 1,258,530</b>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 18,792,700	\$ 18,792,700	\$ 20,227,383	\$ 1,434,683
Intergovernmental Revenues	2,892,459	2,892,459	3,069,872	177,413
Charges for Services	3,843,263	3,843,263	4,471,855	628,592
Licenses and Permits	1,480,000	1,480,000	2,252,899	772,899
Investment Earnings	1,100,700	1,100,700	1,744,746	644,046
Fines and Forfeitures	919,000	919,000	970,724	51,724
All Other Revenues	160,381	160,381	1,697,602	1,537,221
Total Revenues	29,188,503	29,188,503	34,435,081	5,246,578
<b>Expenditures:</b>				
Public Safety:				
Sheriff:				
Personal Services	8,756,528	8,665,850	8,665,673	177
Materials and Supplies	759,207	755,045	755,039	6
Contractual Services	1,238,772	1,211,882	1,195,526	16,356
Other Expenditures	1,000	292	292	0
Capital Outlay	67,900	210,170	210,170	0
Total Sheriff	10,823,407	10,843,239	10,826,700	16,539
Coroner:				
Personal Services	81,097	77,792	77,776	16
Materials and Supplies	0	1,200	0	1,200
Contractual Services	175,940	177,225	177,125	100
Total Coroner	257,037	256,217	254,901	1,316
Adult Probation:				
Personal Services	233,598	190,279	190,257	22
Travel and Transportation	500	500	0	500
Materials and Supplies	7,450	5,000	4,989	11
Contractual Services	4,100	800	0	800
Total Adult Probation	245,648	196,579	195,246	1,333
Juvenile Probation:				
Personal Services	367,869	292,069	291,010	1,059
Travel and Transportation	9,000	2,750	2,550	200
Materials and Supplies	12,900	20,076	17,833	2,243
Contractual Services	284,900	168,382	164,730	3,652
Total Juvenile Probation	674,669	483,277	476,123	7,154

(Continued)

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Emergency Management:				
Personal Services	48,862	38,292	35,638	2,654
Travel and Transportation	600	908	848	60
Contractual Services	85,764	96,514	95,341	1,173
Total Emergency Management	135,226	135,714	131,827	3,887
Building Regulations:				
Personal Services	1,555,308	1,276,618	1,276,606	12
Travel and Transportation	17,700	21,119	20,587	532
Materials and Supplies	68,200	53,385	53,384	1
Contractual Services	334,250	490,911	484,074	6,837
Other Expenditures	7,500	6,352	2,640	3,712
Capital Outlay	61,000	51,743	42,743	9,000
Total Building Regulations	2,043,958	1,900,128	1,880,034	20,094
Total Public Safety	14,179,945	13,815,154	13,764,831	50,323
Health:				
Health Department:				
Materials and Supplies	500	500	0	500
Contractual Services	234,718	258,779	256,279	2,500
Total Health	235,218	259,279	256,279	3,000
Human Services:				
Victim Witness:				
Contractual Services	58,451	58,451	58,451	0
Total Victim Witness	58,451	58,451	58,451	0
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	377,004	320,633	319,949	684
Travel and Transportation	10,250	12,675	11,986	689
Materials and Supplies	16,250	11,771	11,021	750
Contractual Services	600,334	147,045	140,888	6,157
Total Soldiers' Relief	1,003,838	492,124	483,844	8,280

(Continued)

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2019***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Veterans' Services:</b>				
Materials and Supplies	21,500	23,285	22,672	613
Contractual Services	30,100	23,784	20,891	2,893
Capital Outlay	1,000	49,647	49,647	0
Total Veterans' Services	<u>52,600</u>	<u>96,716</u>	<u>93,210</u>	<u>3,506</u>
<b>Public Assistance:</b>				
Contractual Services	201,436	190,508	190,508	0
Total Public Assistance	<u>201,436</u>	<u>190,508</u>	<u>190,508</u>	<u>0</u>
Total Human Services	<u>2,439,325</u>	<u>1,960,799</u>	<u>1,949,013</u>	<u>11,786</u>
<b>Conservation and Recreation:</b>				
<b>Agriculture:</b>				
Materials and Supplies	200	200	0	200
Contractual Services	442,669	480,669	479,669	1,000
Total Conservation and Recreation	<u>442,869</u>	<u>480,869</u>	<u>479,669</u>	<u>1,200</u>
<b>Public Works:</b>				
<b>Transit System:</b>				
Contractual Services	240,000	240,000	240,000	0
Total Public Works	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>0</u>
<b>General Government:</b>				
<b>Commissioners:</b>				
Personal Services	788,136	800,042	800,042	0
Travel and Transportation	10,500	13,125	11,737	1,388
Materials and Supplies	12,750	19,517	18,466	1,051
Contractual Services	37,350	33,304	33,185	119
Capital Outlay	4,500	0	0	0
Total Commissioners	<u>853,236</u>	<u>865,988</u>	<u>863,430</u>	<u>2,558</u>

(Continued)

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Auditor:</b>				
Personal Services	663,026	640,551	640,551	0
Travel and Transportation	8,000	5,700	5,603	97
Materials and Supplies	11,220	13,794	11,898	1,896
Contractual Services	84,340	76,906	76,314	592
Other Expenditures	35	835	800	35
Capital Outlay	0	47,585	46,363	1,222
Total Auditor	766,621	785,371	781,529	3,842
<b>Treasurer:</b>				
Personal Services	209,273	205,022	205,022	0
Travel and Transportation	1,300	1,300	418	882
Materials and Supplies	9,000	9,000	5,242	3,758
Contractual Services	62,800	62,800	59,399	3,401
Total Treasurer	282,373	278,122	270,081	8,041
<b>Prosecutor:</b>				
Personal Services	1,003,729	822,047	822,047	0
Travel and Transportation	6,800	6,292	5,889	403
Materials and Supplies	8,200	8,744	5,643	3,101
Contractual Services	111,944	115,730	112,794	2,936
Capital Outlay	0	2,969	2,969	0
Total Prosecutor	1,130,673	955,782	949,342	6,440
<b>Data Processing:</b>				
Personal Services	790,514	679,795	679,795	0
Materials and Supplies	13,000	14,383	14,104	279
Contractual Services	461,140	405,554	405,492	62
Total Data Processing	1,264,654	1,099,732	1,099,391	341
<b>Purchasing:</b>				
Materials and Supplies	3,500	2,783	2,783	0
Contractual Services	210,000	159,729	157,875	1,854
Total Purchasing	213,500	162,512	160,658	1,854
<b>Poll Workers:</b>				
Personal Services	117,496	70,377	70,377	0
Total Poll Workers	117,496	70,377	70,377	0

(Continued)

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Elections:</b>				
Personal Services	293,615	294,299	294,299	0
Travel and Transportation	10,500	4,611	4,432	179
Materials and Supplies	75,700	75,704	73,433	2,271
Contractual Services	139,614	160,740	157,992	2,748
Capital Outlay	26,000	4,050	4,000	50
Total Elections	545,429	539,404	534,156	5,248
<b>Recorder:</b>				
Personal Services	304,928	252,164	252,164	0
Materials and Supplies	9,750	2,573	2,573	0
Contractual Services	7,895	3,154	3,145	9
Total Recorder	322,573	257,891	257,882	9
<b>Microfilm:</b>				
Personal Services	61,759	32,287	32,287	0
Material and Supplies	10,000	0	0	0
Contractual Services	2,700	34	34	0
Total Microfilm	74,459	32,321	32,321	0
<b>Copiers:</b>				
Materials and Supplies	35,000	36,720	36,720	0
Contractual Services	100,000	97,192	97,192	0
Total Copiers	135,000	133,912	133,912	0
<b>Maintenance and Operations:</b>				
Personal Services	707,059	612,084	629,575	(17,491)
Travel and Transportation	2,000	2,400	1,432	968
Materials and Supplies	164,600	170,925	167,395	3,530
Contractual Services	1,198,750	1,109,166	1,101,749	7,417
Capital Outlay	70,000	63,018	61,567	1,451
Total Maintenance and Operations	2,142,409	1,957,593	1,961,718	(4,125)
<b>Annexations:</b>				
Other Expenditures	300	300	99	201
Total Annexations	300	300	99	201
<b>Contingencies:</b>				
Contractual Services	500,000	0	0	0
Total Contingencies	500,000	0	0	0

(Continued)



**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Administration:				
Materials and Supplies	2,150	150	0	150
Contractual Services	806,850	787,504	786,651	853
Other Expenditures	11,000	5,647	5,647	0
Total Administration	820,000	793,301	792,298	1,003
Bureau of Inspection:				
Contractual Services	75,000	68,392	68,392	0
Total Bureau of Inspection	75,000	68,392	68,392	0
Court of Appeals:				
Contractual Services	32,000	24,809	24,809	0
Total Court of Appeals	32,000	24,809	24,809	0
Common Pleas Court:				
Personal Services	402,306	396,247	378,755	17,492
Travel and Transportation	300	300	0	300
Materials and Supplies	15,750	33,361	31,310	2,051
Contractual Services	172,200	124,713	123,419	1,294
Capital Outlay	27,500	11,894	11,580	314
Total Common Pleas Court	618,056	566,515	545,064	21,451
Probate Court:				
Personal Services	268,626	258,283	258,283	0
Travel and Transportation	3,000	1,006	1,006	0
Materials and Supplies	8,500	14,251	13,685	566
Contractual Services	54,237	44,501	43,878	623
Total Probate Court	334,363	318,041	316,852	1,189
Municipal Court:				
Personal Services	1,295,922	1,259,316	1,259,253	63
Travel and Transportation	16,000	10,990	10,478	512
Materials and Supplies	77,844	32,020	31,287	733
Contractual Services	165,540	119,499	94,882	24,617
Other Expenditures	2,120	495	75	420
Total Municipal Court	1,557,426	1,422,320	1,395,975	26,345

(Continued)

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Jury Commission:</b>				
Personal Services	96,231	84,155	84,063	92
Materials and Supplies	2,000	2,019	2,019	0
Total Jury Commission	98,231	86,174	86,082	92
<b>Juvenile Court:</b>				
Personal Services	686,162	600,999	600,999	0
Travel and Transportation	14,000	2,798	2,798	0
Materials and Supplies	9,750	23,926	23,472	454
Contractual Services	526,614	538,189	537,748	441
Total Juvenile Court	1,236,526	1,165,912	1,165,017	895
<b>Municipal Court Prosecutor:</b>				
Contractual Services	132,000	132,000	132,000	0
Total Municipal Court Prosecutor	132,000	132,000	132,000	0
<b>Clerk of Courts:</b>				
Personal Services	1,010,791	958,926	958,926	0
Materials and Supplies	46,000	21,462	21,462	0
Contractual Services	59,500	38,635	38,547	88
Total Clerk of Courts	1,116,291	1,019,023	1,018,935	88
<b>Common Pleas Magistrate:</b>				
Personal Services	415,502	357,548	357,548	0
Travel and Transportation	200	200	0	200
Materials and Supplies	4,750	2,270	2,270	0
Contractual Services	15,000	3,871	3,871	0
Total Common Pleas Magistrate	435,452	363,889	363,689	200
<b>Public Defender:</b>				
Contractual Services	158,400	158,400	158,400	0
Total Public Defender	158,400	158,400	158,400	0
<b>Dispute Resolution:</b>				
Contractual Services	34,742	34,742	34,742	0
Total Dispute Resolution	34,742	34,742	34,742	0
<b>Magistrate:</b>				
Contractual Services	35,818	35,818	35,818	0
Total Magistrate	35,818	35,818	35,818	0

(Continued)

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Engineer:				
Personal Services	362,482	337,145	336,858	287
Materials and Supplies	3,200	2,022	1,578	444
Contractual Services	16,300	15,050	14,011	1,039
Capital Outlay	20,100	17,954	17,854	100
Total Engineer	<u>402,082</u>	<u>372,171</u>	<u>370,301</u>	<u>1,870</u>
Total General Government	<u>15,435,110</u>	<u>13,700,812</u>	<u>13,623,270</u>	<u>77,542</u>
Total Expenditures	<u>32,972,467</u>	<u>30,456,913</u>	<u>30,313,062</u>	<u>143,851</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,783,964)	(1,268,410)	4,122,019	5,390,429
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	118,094	118,094
Transfers Out	(1,059,505)	(3,136,475)	(3,046,726)	89,749
Advances In	0	0	13,607	13,607
Advances Out	0	(1,506,378)	(1,506,000)	378
Total Other Financing Sources (Uses)	<u>(1,059,505)</u>	<u>(4,642,853)</u>	<u>(4,421,025)</u>	<u>221,828</u>
Net Change in Fund Balance	(4,843,469)	(5,911,263)	(299,006)	5,612,257
Fund Balance at Beginning of Year	18,473,362	18,473,362	18,473,362	0
Prior Year Encumbrances	1,572,918	1,572,918	1,572,918	0
Fund Balance at End of Year	<u>\$ 15,202,811</u>	<u>\$ 14,135,017</u>	<u>\$ 19,747,274</u>	<u>\$ 5,612,257</u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund – Motor Vehicle and Gasoline Tax Fund  
For the Year Ended December 31, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 794,300	\$ 794,300	\$ 852,147	\$ 57,847
Intergovernmental Revenues	6,110,000	6,110,000	7,337,841	1,227,841
Charges for Services	800,000	940,000	1,091,161	151,161
Investment Earnings	5,000	5,000	94,196	89,196
Fines and Forfeitures	50,000	50,000	33,811	(16,189)
All Other Revenues	266,900	266,900	290,077	23,177
Total Revenues	8,026,200	8,166,200	9,699,233	1,533,033
<b>Expenditures:</b>				
Public Works:				
Engineering:				
Personal Services	2,629,450	2,604,960	2,289,153	315,807
Travel and Transportation	3,900	4,009	1,725	2,284
Materials and Supplies	1,818,950	2,052,691	1,798,623	254,068
Contractual Services	2,800,500	4,244,881	3,799,733	445,148
Other Expenditures	235,550	263,838	208,846	54,992
Capital Outlay	1,038,690	1,225,530	963,041	262,489
Total Expenditures	8,527,040	10,395,909	9,061,121	1,334,788
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500,840)	(2,229,709)	638,112	2,867,821
Fund Balance at Beginning of Year	4,828,873	4,828,873	4,828,873	0
Prior Year Encumbrances	345,013	345,013	345,013	0
Fund Balance at End of Year	\$ 4,673,046	\$ 2,944,177	\$ 5,811,998	\$ 2,867,821

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund – Job and Family Services Fund  
For the Year Ended December 31, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 4,016,915	\$ 4,016,915	\$ 2,847,454	\$ (1,169,461)
All Other Revenues	469,140	469,140	516,356	47,216
Total Revenues	4,486,055	4,486,055	3,363,810	(1,122,245)
<b>Expenditures:</b>				
Human Services:				
Public Assistance:				
Personal Services	2,359,718	2,242,173	2,104,378	137,795
Travel and Transportation	150	150	15	135
Materials and Supplies	33,850	51,925	36,126	15,799
Contractual Services	1,142,225	1,508,264	1,289,185	219,079
Other Expenditures	200	800	0	800
Capital Outlay	1,500	1,350	0	1,350
Total Public Assistance	3,537,643	3,804,662	3,429,704	374,958
Job and Family Services:				
Travel and Transportation	400	110	0	110
Material and Supplies	7,250	11,205	11,060	145
Contractual Services	673,970	435,963	396,683	39,280
Total Job and Family Services	681,620	447,278	407,743	39,535
Total Expenditures	4,219,263	4,251,940	3,837,447	414,493
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	266,792	234,115	(473,637)	(707,752)
Fund Balance at Beginning of Year	988,888	988,888	988,888	0
Prior Year Encumbrances	64,401	64,401	64,401	0
Fund Balance at End of Year	\$ 1,320,081	\$ 1,287,404	\$ 579,652	\$ (707,752)

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund – Board Developmental Disabilities Fund  
For the Year Ended December 31, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 7,717,196	\$ 7,717,196	\$ 7,828,994	\$ 111,798
Intergovernmental Revenues	3,471,421	3,471,421	5,383,517	1,912,096
Charges for Services	318,814	318,814	262,953	(55,861)
Investment Earnings	850	850	4,909	4,059
All Other Revenues	204,530	204,530	178,935	(25,595)
Total Revenues	11,712,811	11,712,811	13,659,308	1,946,497
<b>Expenditures:</b>				
Health:				
Riverside School:				
Personal Services	5,291,574	5,281,200	4,938,992	342,208
Travel and Transportation	97,080	98,353	83,141	15,212
Materials and Supplies	123,710	158,959	125,061	33,898
Contractual Services	5,811,858	5,890,786	5,608,117	282,669
Other Expenditures	0	500	165	335
Capital Outlay	651,025	622,588	501,957	120,631
Total Riverside School	11,975,247	12,052,386	11,257,433	794,953
Gifts and Donations:				
Materials and Supplies	1,000	1,165	440	725
Contractual Services	800	800	388	412
Total Gifts and Donations	1,800	1,965	828	1,137
Total Expenditures	11,977,047	12,054,351	11,258,261	796,090
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(264,236)	(341,540)	2,401,047	2,742,587
Fund Balance at Beginning of Year	9,929,240	9,929,240	9,929,240	0
Prior Year Encumbrances	253,942	253,942	253,942	0
Fund Balance at End of Year	\$ 9,918,946	\$ 9,841,642	\$ 12,584,229	\$ 2,742,587

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>CHILD SUPPORT ENFORCEMENT AGENCY FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,410,000	\$ 1,334,500	\$ (75,500)
Charges for Services	350,000	400,018	50,018
All Other Revenues	214,000	186,034	(27,966)
Total Revenues	1,974,000	1,920,552	(53,448)
<b>Expenditures:</b>			
Human Services:			
Child Support Enforcement:			
Personal Services	1,232,919	1,147,271	85,648
Travel and Transportation	1,044	406	638
Materials and Supplies	13,710	5,438	8,272
Contractual Services	793,936	782,489	11,447
Other Expenditures	500	181	319
Capital Outlay	3,100	0	3,100
Total Expenditures	2,045,209	1,935,785	109,424
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,209)	(15,233)	55,976
Fund Balance at Beginning of Year	3,675,788	3,675,788	0
Prior Year Encumbrances	205,628	205,628	0
Fund Balance at End of Year	\$ 3,810,207	\$ 3,866,183	\$ 55,976

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

<b>DOG AND KENNEL FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 354,753	\$ 381,705	\$ 26,952
Fines and Forfeitures	22,000	19,334	(2,666)
All Other Revenues	41,000	57,846	16,846
Total Revenues	417,753	458,885	41,132
<b>Expenditures:</b>			
Health:			
Dog and Kennel:			
Personal Services	261,233	234,607	26,626
Travel and Transportation	1,000	510	490
Materials and Supplies	39,809	31,846	7,963
Contractual Services	143,315	122,590	20,725
Other Expenditures	1,450	1,123	327
Capital Outlay	74,964	74,839	125
Total Expenditures	521,771	465,515	56,256
Excess (Deficiency) of Revenues Over (Under) Expenditures	(104,018)	(6,630)	97,388
Fund Balance at Beginning of Year	532,121	532,121	0
Prior Year Encumbrances	33,970	33,970	0
Fund Balance at End of Year	\$ 462,073	\$ 559,461	\$ 97,388



**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 314,316	\$ 320,197	\$ 5,881
Charges for Services	26,000	23,644	(2,356)
All Other Revenues	500	1,050	550
Total Revenues	<u>340,816</u>	<u>344,891</u>	<u>4,075</u>
<b>Expenditures:</b>			
Human Services:			
Victim Witness Program:			
Personal Services	315,567	299,244	16,323
Contractual Services	11,344	9,579	1,765
Other Expenditures	29,804	29,804	0
Total Expenditures	<u>356,715</u>	<u>338,627</u>	<u>18,088</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,899)	6,264	22,163
Fund Balance at Beginning of Year	34,724	34,724	0
Prior Year Encumbrances	1,025	1,025	0
Fund Balance at End of Year	<u>\$ 19,850</u>	<u>\$ 42,013</u>	<u>\$ 22,163</u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 547,050	\$ 690,942	\$ 143,892
Charges for Services	13,000	12,942	(58)
Fines and Forfeitures	9,000	7,913	(1,087)
All Other Revenues	0	121	121
Total Revenues	569,050	711,918	142,868
<b>Expenditures:</b>			
Public Safety:			
Juvenile Court:			
Personal Services	401,588	313,812	87,776
Materials and Supplies	14,800	8,603	6,197
Contractual Services	504,490	192,331	312,159
Other Expenditures	1,000	1,000	0
Capital Outlay	139,724	12,635	127,089
Total Public Safety	1,061,602	528,381	533,221
Human Services:			
Miami County Youth Center:			
Personal Services	5,000	4,278	722
Total Human Services	5,000	4,278	722
Total Expenditures	1,066,602	532,659	533,943
Excess (Deficiency) of Revenues Over (Under) Expenditures	(497,552)	179,259	676,811
Fund Balance at Beginning of Year	1,278,520	1,278,520	0
Prior Year Encumbrances	96,747	96,747	0
Fund Balance at End of Year	\$ 877,715	\$ 1,554,526	\$ 676,811

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 2,900,000	\$ 2,844,865	\$ (55,135)
Charges for Services	203,129	204,570	1,441
All Other Revenues	37,000	119,627	82,627
Total Revenues	3,140,129	3,169,062	28,933
<b>Expenditures:</b>			
Public Safety:			
Communications Center:			
Personal Services	1,813,603	1,731,471	82,132
Travel and Transportation	3,525	1,822	1,703
Materials and Supplies	44,094	36,712	7,382
Contractual Services	774,992	623,390	151,602
Capital Outlay	18,934	2,334	16,600
Total Expenditures	2,655,148	2,395,729	259,419
Excess (Deficiency) of Revenues Over (Under) Expenditures	484,981	773,333	288,352
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(514,993)	(514,638)	355
Total Other Financing Sources (Uses)	(514,993)	(514,638)	355
Net Change in Fund Balance	(30,012)	258,695	288,707
Fund Balance at Beginning of Year	2,481,317	2,481,317	0
Prior Year Encumbrances	148,607	148,607	0
Fund Balance at End of Year	\$ 2,599,912	\$ 2,888,619	\$ 288,707

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

<b>PUBLIC DEFENDER FUND</b>			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 403,400	\$ 432,186	\$ 28,786
Charges for Services	67,468	75,852	8,384
All Other Revenues	900	554	(346)
Total Revenues	<u>471,768</u>	<u>508,592</u>	<u>36,824</u>
<b>Expenditures:</b>			
General Government:			
Indigent Guardianship:			
Contractual Services	36,642	35,299	1,343
Total Indigent Guardianship	<u>36,642</u>	<u>35,299</u>	<u>1,343</u>
Public Defender:			
Personal Services	444,379	431,662	12,717
Travel and Transportation	1,000	369	631
Materials and Supplies	1,950	1,718	232
Contractual Services	7,000	4,790	2,210
Total Public Defender	<u>454,329</u>	<u>438,539</u>	<u>15,790</u>
Total Expenditures	<u>490,971</u>	<u>473,838</u>	<u>17,133</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,203)	34,754	53,957
Fund Balance at Beginning of Year	124,141	124,141	0
Prior Year Encumbrances	13,182	13,182	0
Fund Balance at End of Year	<u>\$ 118,120</u>	<u>\$ 172,077</u>	<u>\$ 53,957</u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>DELINQUENT TAX COLLECTION FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 184,772	\$ 134,249	\$ (50,523)
All Other Revenues	12,959	11,817	(1,142)
Total Revenues	197,731	146,066	(51,665)
<b>Expenditures:</b>			
General Government:			
Treasurer:			
Personal Services	57,405	56,736	669
Travel and Transportation	100	0	100
Materials and Supplies	11,400	6,782	4,618
Contractual Services	7,140	4,412	2,728
Other Expenditures	320	0	320
Total Treasurer	76,365	67,930	8,435
Prosecutor:			
Personal Services	140,048	62,527	77,521
Contractual Services	17,558	15,551	2,007
Total Prosecutor	157,606	78,078	79,528
Total Expenditures	233,971	146,008	87,963
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,240)	58	36,298
Fund Balance at Beginning of Year	553,541	553,541	0
Prior Year Encumbrances	3,893	3,893	0
Fund Balance at End of Year	\$ 521,194	\$ 557,492	\$ 36,298

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REAL ESTATE APPRAISAL FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 1,098,478	\$ 1,098,678	\$ 200
Licenses and Permits	100	25	(75)
Total Revenues	1,098,578	1,098,703	125
<b>Expenditures:</b>			
General Government:			
Auditor:			
Personal Services	799,334	733,208	66,126
Travel and Transportation	100	0	100
Materials and Supplies	12,852	9,498	3,354
Contractual Services	595,410	582,448	12,962
Other Expenditures	200	0	200
Capital Outlay	50,670	50,670	0
Total Expenditures	1,458,566	1,375,824	82,742
Excess (Deficiency) of Revenues Over (Under) Expenditures	(359,988)	(277,121)	82,867
Fund Balance at Beginning of Year	35,862	35,862	0
Prior Year Encumbrances	346,951	346,951	0
Fund Balance at End of Year	\$ 22,825	\$ 105,692	\$ 82,867

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

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<b>PRE-TRIAL SERVICES FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Advances Out	(8,567)	(8,567)	0
Total Other Financing Sources (Uses)	(8,567)	(8,567)	0
Net Change in Fund Balance	(8,567)	(8,567)	0
Fund Balance at Beginning of Year	8,567	8,567	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 141,630	\$ 144,529	\$ 2,899
Intergovernmental Revenues	15,000	19,664	4,664
Total Revenues	<u>156,630</u>	<u>164,193</u>	<u>7,563</u>
<b>Expenditures:</b>			
Conservation and Recreation:			
Auditor:			
Contractual Services	136,000	133,553	2,447
Total Expenditures	<u>136,000</u>	<u>133,553</u>	<u>2,447</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,630	30,640	10,010
Fund Balance at Beginning of Year	119,447	119,447	0
Fund Balance at End of Year	<u>\$ 140,077</u>	<u>\$ 150,087</u>	<u>\$ 10,010</u>



**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 36,000	\$ 36,000	\$ 0
Total Revenues	<u>36,000</u>	<u>36,000</u>	<u>0</u>
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Personal Services	36,466	32,443	4,023
Total Expenditures	<u>36,466</u>	<u>32,443</u>	<u>4,023</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(466)	3,557	4,023
Fund Balance at Beginning of Year	467	467	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 4,024</u>	<u>\$ 4,023</u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

<b>SUPERFUND CLEANUP FUND</b>			
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues:</b>			
Taxes	\$ 285,000	\$ 299,461	\$ 14,461
Total Revenues	285,000	299,461	14,461
<b>Expenditures:</b>			
Public Works:			
Transfer Station:			
Materials and Supplies	1,000	1,000	0
Contractual Services	406,918	392,064	14,854
Capital Outlay	250,592	250,592	0
Total Expenditures	658,510	643,656	14,854
Excess (Deficiency) of Revenues Over (Under) Expenditures	(373,510)	(344,195)	29,315
Fund Balance at Beginning of Year	998,288	998,288	0
Prior Year Encumbrances	15,998	15,998	0
Fund Balance at End of Year	\$ 640,776	\$ 670,091	\$ 29,315

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 182,181	\$ 150,336	\$ (31,845)
Total Revenues	182,181	150,336	(31,845)
<b>Expenditures:</b>			
Public Safety:			
Emergency Management:			
Personal Services	125,704	95,493	30,211
Travel and Transportation	2,500	934	1,566
Materials and Supplies	12,710	4,993	7,717
Contractual Services	44,064	14,225	29,839
Other Expenditures	27,379	27,379	0
Capital Outlay	600	0	600
Total Expenditures	212,957	143,024	69,933
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,776)	7,312	38,088
<b>Other Financing Sources (Uses):</b>			
Advances In	6,000	6,000	0
Advances Out	(5,040)	(5,040)	0
Total Other Financing Sources (Uses)	960	960	0
Net Change in Fund Balance	(29,816)	8,272	38,088
Fund Balance at Beginning of Year	87,027	87,027	0
Prior Year Encumbrances	2,112	2,112	0
Fund Balance at End of Year	\$ 59,323	\$ 97,411	\$ 38,088

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 15,260	\$ 17,719	\$ 2,459
Fines and Forfeitures	14,520	16,931	2,411
Total Revenues	<u>29,780</u>	<u>34,650</u>	<u>4,870</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Contractual Services	25,564	15,064	10,500
Total Expenditures	<u>25,564</u>	<u>15,064</u>	<u>10,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,216	19,586	15,370
Fund Balance at Beginning of Year	322,238	322,238	0
Prior Year Encumbrances	1,236	1,236	0
Fund Balance at End of Year	<u>\$ 327,690</u>	<u>\$ 343,060</u>	<u>\$ 15,370</u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>JUVENILE DETENTION/REHABILITATION CENTER FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,090,340	\$ 1,705,855	\$ (384,485)
Charges for Services	2,188,855	1,936,139	(252,716)
All Other Revenues	0	385	385
Total Revenues	4,279,195	3,642,379	(636,816)
<b>Expenditures:</b>			
Public Safety:			
Juvenile Court:			
Personal Services	1,485,147	1,425,060	60,087
Materials and Supplies	67,029	45,003	22,026
Contractual Services	293,551	264,445	29,106
Total Juvenile Court	1,845,727	1,734,508	111,219
West Central Rehabilitation:			
Personal Services	1,720,590	1,527,929	192,661
Travel and Transportation	13,000	8,732	4,268
Materials and Supplies	173,734	107,176	66,558
Contractual Services	357,278	258,818	98,460
Other Expenditures	3,536	3,536	0
Capital Outlay	118,976	45,378	73,598
Total West Central Rehabilitation	2,387,114	1,951,569	435,545
Total Expenditures	4,232,841	3,686,077	546,764
Excess (Deficiency) of Revenues Over (Under) Expenditures	46,354	(43,698)	(90,052)
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(85,000)	(85,000)	0
Total Other Financing Sources (Uses)	(85,000)	(85,000)	0
Net Change in Fund Balance	(38,646)	(128,698)	(90,052)
Fund Balance at Beginning of Year	1,203,230	1,203,230	0
Prior Year Encumbrances	169,869	169,869	0
Fund Balance at End of Year	\$ 1,334,453	\$ 1,244,401	\$ (90,052)

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 334,224	\$ 294,224	\$ (40,000)
Charges for Services	211,500	243,575	32,075
Fines and Forfeitures	20,000	28,750	8,750
Total Revenues	565,724	566,549	825
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	480,760	456,507	24,253
Materials and Supplies	66,988	52,520	14,468
Contractual Services	47,808	47,308	500
Other Expenditures	4,857	682	4,175
Capital Outlay	126	0	126
Total Expenditures	600,539	557,017	43,522
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,815)	9,532	44,347
Fund Balance at Beginning of Year	601,867	601,867	0
Prior Year Encumbrances	8,108	8,108	0
Fund Balance at End of Year	\$ 575,160	\$ 619,507	\$ 44,347

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

<b>RECYCLE GRANT FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 20,000	\$ 25,000	\$ 5,000
Total Revenues	20,000	25,000	5,000
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	17,578	17,567	11
Materials and Supplies	2,579	2,177	402
Contractual Services	3,027	2,556	471
Total Expenditures	23,184	22,300	884
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,184)	2,700	5,884
Fund Balance at Beginning of Year	51,571	51,571	0
Prior Year Encumbrances	55	55	0
Fund Balance at End of Year	\$ 48,442	\$ 54,326	\$ 5,884

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 810,000	\$ 848,578	\$ 38,578
Charges for Services	250,000	317,812	67,812
All Other Revenues	17,000	24,137	7,137
Total Revenues	<u>1,077,000</u>	<u>1,190,527</u>	<u>113,527</u>
<b>Expenditures:</b>			
Public Works:			
Personal Services	147,309	144,406	2,903
Materials and Supplies	176,766	171,153	5,613
Contractual Services	1,019,104	1,013,481	5,623
Capital Outlay	208,900	208,104	796
Total Expenditures	<u>1,552,079</u>	<u>1,537,144</u>	<u>14,935</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(475,079)	(346,617)	128,462
Fund Balance at Beginning of Year	734,754	734,754	0
Prior Year Encumbrances	100,412	100,412	0
Fund Balance at End of Year	<u>\$ 360,087</u>	<u>\$ 488,549</u>	<u>\$ 128,462</u>



**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,209,000	\$ 992,542	\$ (216,458)
Charges for Services	0	17,677	17,677
All Other Revenues	0	150,771	150,771
Total Revenues	1,209,000	1,160,990	(48,010)
<b>Expenditures:</b>			
Public Works:			
Commissioners:			
Travel and Transportation	3,100	1,748	1,352
Materials and Supplies	8,200	5,272	2,928
Contractual Services	1,244,278	1,026,861	217,417
Other Expenditures	33,044	28,483	4,561
Total Expenditures	1,288,622	1,062,364	226,258
Excess (Deficiency) of Revenues Over (Under) Expenditures	(79,622)	98,626	178,248
Fund Balance at Beginning of Year	409,595	409,595	0
Prior Year Encumbrances	5,110	5,110	0
Fund Balance at End of Year	\$ 335,083	\$ 513,331	\$ 178,248

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>CHILDREN'S SERVICES BOARD FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,348,000	\$ 3,321,670	\$ 973,670
Charges for Services	400,000	569,380	169,380
All Other Revenues	40,920	30,229	(10,691)
Total Revenues	2,788,920	3,921,279	1,132,359
<b>Expenditures:</b>			
Human Services:			
Children's Services:			
Personal Services	1,290,532	1,196,035	94,497
Travel and Transportation	11,284	4,392	6,892
Materials and Supplies	33,785	18,017	15,768
Contractual Services	2,340,775	1,602,385	738,390
Other Expenditures	1,500	925	575
Total Children's Services	3,677,876	2,821,754	856,122
Children's Home Farm:			
Contractual Services	500	500	0
Total Children's Home Farm	500	500	0
Total Expenditures	3,678,376	2,822,254	856,122
Excess (Deficiency) of Revenues Over (Under) Expenditures	(889,456)	1,099,025	1,988,481
Fund Balance at Beginning of Year	4,439,589	4,439,589	0
Prior Year Encumbrances	65,447	65,447	0
Fund Balance at End of Year	\$ 3,615,580	\$ 5,604,061	\$ 1,988,481

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

<b>LEGAL RESEARCH FUND</b>			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
<b>Revenues:</b>			
Charges for Services	\$ 5,400	\$ 4,746	\$ (654)
Fines and Forfeitures	88,200	80,958	(7,242)
Total Revenues	93,600	85,704	(7,896)
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Contractual Services	2,200	2,200	0
Total Common Pleas Court	2,200	2,200	0
Juvenile Court:			
Materials and Supplies	1,000	0	1,000
Contractual Services	6,000	5,791	209
Capital Outlay	1,000	0	1,000
Total Juvenile Court	8,000	5,791	2,209
Probate Court:			
Materials and Supplies	400	0	400
Contractual Services	1,000	934	66
Total Probate Court	1,400	934	466
Law Library:			
Personal Services	24,116	23,776	340
Travel and Transportation	500	0	500
Materials and Supplies	1,400	720	680
Contractual Services	51,805	40,561	11,244
Other Expenditures	2,500	1,212	1,288
Total Law Library	80,321	66,269	14,052
Total Expenditures	91,921	75,194	16,727
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,679	10,510	8,831
Fund Balance at Beginning of Year	225,016	225,016	0
Prior Year Encumbrances	12,130	12,130	0
Fund Balance at End of Year	\$ 238,825	\$ 247,656	\$ 8,831

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

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<b>ONE-STOP SHOP FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
General Government:			
Commissioners:			
Contractual Services	20,286	20,286	0
Total Expenditures	20,286	20,286	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,286)	(20,286)	0
Fund Balance at Beginning of Year	80,922	80,922	0
Prior Year Encumbrances	6,596	6,596	0
Fund Balance at End of Year	<u>\$ 67,232</u>	<u>\$ 67,232</u>	<u>\$ 0</u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

<b>LAW ENFORCEMENT FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 62,433	\$ 54,504	\$ (7,929)
Charges for Services	75,000	57,498	(17,502)
Fines and Forfeitures	3,000	3,411	411
Total Revenues	140,433	115,413	(25,020)
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	34,735	31,168	3,567
Contractual Services	117,963	112,843	5,120
Other Expenditures	50	0	50
Capital Outlay	10,000	0	10,000
Total Expenditures	162,748	144,011	18,737
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,315)	(28,598)	(6,283)
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(94)	(94)	0
Total Other Financing Sources (Uses)	(94)	(94)	0
Net Change in Fund Balance	(22,409)	(28,692)	(6,283)
Fund Balance at Beginning of Year	361,238	361,238	0
Prior Year Encumbrances	14,108	14,108	0
Fund Balance at End of Year	\$ 352,937	\$ 346,654	\$ (6,283)

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 600,000	\$ 664,460	\$ 64,460
All Other Revenues	0	133	133
Total Revenues	600,000	664,593	64,593
<b>Expenditures:</b>			
General Government:			
Clerk of Courts:			
Personal Services	509,595	482,744	26,851
Travel and Transportation	1,500	175	1,325
Materials and Supplies	16,600	3,880	12,720
Contractual Services	69,275	43,103	26,172
Capital Outlay	6,700	0	6,700
Total Expenditures	603,670	529,902	73,768
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,670)	134,691	138,361
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(118,207)	(118,000)	207
Total Other Financing Sources (Uses)	(118,207)	(118,000)	207
Net Change in Fund Balance	(121,877)	16,691	138,568
Fund Balance at Beginning of Year	1,412,957	1,412,957	0
Fund Balance at End of Year	\$ 1,291,080	\$ 1,429,648	\$ 138,568

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 50,000	\$ 64,308	\$ 14,308
Total Revenues	<u>50,000</u>	<u>64,308</u>	<u>14,308</u>
<b>Expenditures:</b>			
General Government:			
Recorder:			
Travel and Transportation	3,000	1,635	1,365
Materials and Supplies	22,326	1,032	21,294
Contractual Services	148,980	300	148,680
Capital Outlay	48,674	48,634	40
Total Expenditures	<u>222,980</u>	<u>51,601</u>	<u>171,379</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(172,980)	12,707	185,687
Fund Balance at Beginning of Year	204,496	204,496	0
Prior Year Encumbrances	35,090	35,090	0
Fund Balance at End of Year	<u>\$ 66,606</u>	<u>\$ 252,293</u>	<u>\$ 185,687</u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 208,597	\$ 287,495	\$ 78,898
Total Revenues	208,597	287,495	78,898
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Materials and Supplies	46,874	36,085	10,789
Contractual Services	422,812	224,741	198,071
Capital Outlay	56,514	49,859	6,655
Total Municipal Court	526,200	310,685	215,515
Common Pleas Court:			
Contractual Services	2,000	1,300	700
Capital Outlay	33,859	33,859	0
Total Common Pleas Court	35,859	35,159	700
Probate Court:			
Personal Services	2,742	2,583	159
Materials and Supplies	800	0	800
Contractual Services	6,400	2,855	3,545
Capital Outlay	10,000	9,875	125
Total Probate Court	19,942	15,313	4,629
Juvenile Court:			
Personal Services	5,510	4,581	929
Materials and Supplies	14,000	12,234	1,766
Contractual Services	9,315	5,315	4,000
Capital Outlay	29,900	29,626	274
Total Juvenile Court	58,725	51,756	6,969
Total Expenditures	640,726	412,913	227,813
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(432,129)	(125,418)	306,711
Fund Balance at Beginning of Year	863,979	863,979	0
Prior Year Encumbrances	1,500	1,500	0
Fund Balance at End of Year	\$ 433,350	\$ 740,061	\$ 306,711



**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

<b>DISPUTE RESOLUTION FUND</b>			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 88,560	\$ 70,560	\$ (18,000)
Fines and Forfeitures	58,000	82,771	24,771
Total Revenues	146,560	153,331	6,771
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	99,551	95,314	4,237
Total Municipal Court	99,551	95,314	4,237
Juvenile Court:			
Personal Services	7,750	725	7,025
Materials and Supplies	2,300	0	2,300
Capital Outlay	50,950	0	50,950
Total Juvenile Court	61,000	725	60,275
Total Expenditures	160,551	96,039	64,512
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,991)	57,292	71,283
Fund Balance at Beginning of Year	319,697	319,697	0
Fund Balance at End of Year	\$ 305,706	\$ 376,989	\$ 71,283

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

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	COMMISSARY FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Charges for Services	\$ 190,000	\$ 252,921	\$ 62,921
Total Revenues	<u>190,000</u>	<u>252,921</u>	<u>62,921</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	38,000	34,785	3,215
Contractual Services	<u>205,522</u>	<u>205,522</u>	<u>0</u>
Total Expenditures	<u>243,522</u>	<u>240,307</u>	<u>3,215</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,522)	12,614	66,136
Fund Balance at Beginning of Year	174,446	174,446	0
Prior Year Encumbrances	8,478	8,478	0
Fund Balance at End of Year	<u>\$ 129,402</u>	<u>\$ 195,538</u>	<u>\$ 66,136</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 28,000	\$ 24,114	\$ (3,886)
Total Revenues	28,000	24,114	(3,886)
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Materials and Supplies	4,400	3,529	871
Contractual Services	9,301	6,500	2,801
Capital Outlay	96,800	0	96,800
Total Expenditures	110,501	10,029	100,472
Excess (Deficiency) of Revenues Over (Under) Expenditures	(82,501)	14,085	96,586
Fund Balance at Beginning of Year	176,574	176,574	0
Prior Year Encumbrances	912	912	0
Fund Balance at End of Year	\$ 94,985	\$ 191,571	\$ 96,586

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>FOOD SERVICES FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 157,870	\$ 112,498	\$ (45,372)
Total Revenues	<u>157,870</u>	<u>112,498</u>	<u>(45,372)</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	35,000	30,000	5,000
Total Sheriff	<u>35,000</u>	<u>30,000</u>	<u>5,000</u>
West Central Rehabilitation:			
Personal Services	23,044	14,693	8,351
Materials and Supplies	145,991	132,974	13,017
Total West Central Rehabilitation	<u>169,035</u>	<u>147,667</u>	<u>21,368</u>
Total Expenditures	<u>204,035</u>	<u>177,667</u>	<u>26,368</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(46,165)	(65,169)	(19,004)
Fund Balance at Beginning of Year	147,992	147,992	0
Prior Year Encumbrances	51,100	51,100	0
Fund Balance at End of Year	<u>\$ 152,927</u>	<u>\$ 133,923</u>	<u>\$ (19,004)</u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>COMMON PLEAS COURT - SPECIAL PROJECTS FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 110,000	\$ 92,098	\$ (17,902)
Total Revenues	<u>110,000</u>	<u>92,098</u>	<u>(17,902)</u>
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Travel and Transportation	11,500	7,051	4,449
Materials and Supplies	5,425	1,994	3,431
Contractual Services	102,393	89,126	13,267
Capital Outlay	10,167	4,067	6,100
Total Expenditures	<u>129,485</u>	<u>102,238</u>	<u>27,247</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,485)	(10,140)	9,345
Fund Balance at Beginning of Year	415,483	415,483	0
Prior Year Encumbrances	17,381	17,381	0
Fund Balance at End of Year	<u>\$ 413,379</u>	<u>\$ 422,724</u>	<u>\$ 9,345</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

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**SHERIFF'S JUVENILE SAFETY TRUST FUND**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	1,567	1,567	0
Fund Balance at End of Year	<u>\$ 1,567</u>	<u>\$ 1,567</u>	<u>\$ 0</u>

**MIAMI COUNTY, OHIO**

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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, 2019***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 27,000	\$ 27,525	\$ 525
Total Revenues	<u>27,000</u>	<u>27,525</u>	<u>525</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Contractual Services	27,000	26,759	241
Total Expenditures	<u>27,000</u>	<u>26,759</u>	<u>241</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	766	766
Fund Balance at Beginning of Year	518	518	0
Fund Balance at End of Year	<u>\$ 518</u>	<u>\$ 1,284</u>	<u>\$ 766</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Human Services:			
Children's Services:			
Contractual Services	4,500	2,000	2,500
Total Expenditures	4,500	2,000	2,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,500)	(2,000)	2,500
Fund Balance at Beginning of Year	17,874	17,874	0
Prior Year Encumbrances	2,500	2,500	0
Fund Balance at End of Year	<u>\$ 15,874</u>	<u>\$ 18,374</u>	<u>\$ 2,500</u>



**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

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<b>D.A.R.E. TRUST FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	600	0	600
Total Expenditures	<u>600</u>	<u>0</u>	<u>600</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(600)	0	600
Fund Balance at Beginning of Year	1,657	1,657	0
Fund Balance at End of Year	<u>\$ 1,057</u>	<u>\$ 1,657</u>	<u>\$ 600</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 30,000	\$ 30,000	\$ 0
Investment Earnings	0	206	206
Total Revenues	<u>30,000</u>	<u>30,206</u>	<u>206</u>
<b>Expenditures:</b>			
General Government:			
Poll Workers:			
Contractual Services	18,000	210	17,790
Capital Outlay	12,000	10,263	1,737
Total Expenditures	<u>30,000</u>	<u>10,473</u>	<u>19,527</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	19,733	19,733
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 19,733</u>	<u>\$ 19,733</u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2019***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>GENERAL OBLIGATION DEBT FUND</b>			
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	1,153,192	1,153,192	0
Interest and Fiscal Charges	491,467	491,467	0
Total Expenditures	1,644,659	1,644,659	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,644,659)	(1,644,659)	0
<b>Other Financing Sources (Uses):</b>			
Transfers In	1,655,995	1,659,143	3,148
Total Other Financing Sources (Uses)	1,655,995	1,659,143	3,148
Net Change in Fund Balance	11,336	14,484	3,148
Fund Balance at Beginning of Year	122,855	122,855	0
Fund Balance at End of Year	\$ 134,191	\$ 137,339	\$ 3,148

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2019***

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

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2019***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>PERMANENT IMPROVEMENT FUND</b>			
<b>Revenues:</b>			
Taxes	\$ 285,000	\$ 299,460	\$ 14,460
Intergovernmental Revenues	0	73,054	73,054
Charges for Services	1,355,826	1,356,326	500
Total Revenues	<u>1,640,826</u>	<u>1,728,840</u>	<u>88,014</u>
<b>Expenditures:</b>			
Capital Outlay:			
Commissioners:			
Capital Outlay	7,567,514	7,478,289	89,225
Total Expenditures	<u>7,567,514</u>	<u>7,478,289</u>	<u>89,225</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,926,688)	(5,749,449)	177,239
<b>Other Financing Sources (Uses):</b>			
Transfers In	2,430,155	2,430,155	0
Total Other Financing Sources (Uses)	<u>2,430,155</u>	<u>2,430,155</u>	<u>0</u>
Net Change in Fund Balance	(3,496,533)	(3,319,294)	177,239
Fund Balance at Beginning of Year	94,006	94,006	0
Prior Year Encumbrances	753,664	753,664	0
Fund Balance at End of Year	<u>\$ (2,648,863)</u>	<u>\$ (2,471,624)</u>	<u>\$ 177,239</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2019***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(442,934)	(442,934)	0
Total Other Financing Sources (Uses)	(442,934)	(442,934)	0
Net Change in Fund Balance	(442,934)	(442,934)	0
Fund Balance at Beginning of Year	442,934	442,934	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2019***

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<b>EMERGENCY 911 FACILITY CONSTRUCTION FUND</b>			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u></u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	68,498	68,498	0
Fund Balance at End of Year	<u>\$ 68,498</u>	<u>\$ 68,498</u>	<u>\$ 0</u>

**MIAMI COUNTY, OHIO**

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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, 2019***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 13,800	\$ 9,128	\$ (4,672)
Total Revenues	<u>13,800</u>	<u>9,128</u>	<u>(4,672)</u>
<b>Expenditures:</b>			
Debt Service:			
Interest and Fiscal Charges	1,687	1,687	0
Total Expenditures	<u>1,687</u>	<u>1,687</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,113	7,441	(4,672)
<b>Other Financing Sources (Uses):</b>			
Advances Out	(11,752)	(11,752)	0
Total Other Financing Sources (Uses)	<u>(11,752)</u>	<u>(11,752)</u>	<u>0</u>
Net Change in Fund Balance	361	(4,311)	(4,672)
Fund Balance at Beginning of Year	2,104	2,104	0
Fund Balance at End of Year	<u>\$ 2,465</u>	<u>\$ (2,207)</u>	<u>\$ (4,672)</u>





***Fiduciary Funds***

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

***Agency Funds***

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**Payroll Deductions Fund**

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

**Workers' Compensation Fund**

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

**Local Government Fund**

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

**Auto Registration Fund**

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

**Township Gas Fund**

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

**Cigarette Tax Fund**

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

**Special Emergency Planning Fund**

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

**Inheritance Tax Fund**

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

(Continued)

***Agency Funds***

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**Undivided Tax Settlement Fund**

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

**Special Assessment Collection Fund**

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

**Tri-County Board Fund**

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

**County Court Agency Fund**

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

**General County Agency Fund**

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

**Other County Agencies Fund**

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

**Hotel and Motel Lodging Tax Fund**

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

**State Board of Building Standards Fund**

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

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Net Position  
Agency Funds  
For the Year Ended December 31, 2019**

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
<b>Payroll Deductions Fund</b>				
Assets:				
Cash and Cash Equivalents	\$354,878	\$9,563,834	(\$9,546,930)	\$371,782
Total Assets	<u>\$354,878</u>	<u>\$9,563,834</u>	<u>(\$9,546,930)</u>	<u>\$371,782</u>
Liabilities:				
Due To Others	\$354,878	\$9,563,834	(\$9,546,930)	\$371,782
Total Liabilities	<u>\$354,878</u>	<u>\$9,563,834</u>	<u>(\$9,546,930)</u>	<u>\$371,782</u>
<b>Workers' Compensation Fund</b>				
Assets:				
Cash and Cash Equivalents	\$3,215,059	\$580,733	(\$143,622)	\$3,652,170
Total Assets	<u>\$3,215,059</u>	<u>\$580,733</u>	<u>(\$143,622)</u>	<u>\$3,652,170</u>
Liabilities:				
Due To Others	\$3,215,059	\$580,733	(\$143,622)	\$3,652,170
Total Liabilities	<u>\$3,215,059</u>	<u>\$580,733</u>	<u>(\$143,622)</u>	<u>\$3,652,170</u>
<b>Local Government Fund</b>				
Assets:				
Cash and Cash Equivalents	\$357	\$6,688,055	(\$6,688,055)	\$357
Total Assets	<u>\$357</u>	<u>\$6,688,055</u>	<u>(\$6,688,055)</u>	<u>\$357</u>
Liabilities:				
Due To Others	\$357	\$6,688,055	(\$6,688,055)	\$357
Total Liabilities	<u>\$357</u>	<u>\$6,688,055</u>	<u>(\$6,688,055)</u>	<u>\$357</u>
<b>Auto Registration Fund</b>				
Assets:				
Cash and Cash Equivalents	\$78,363	\$5,111,513	(\$5,111,513)	\$78,363
Total Assets	<u>\$78,363</u>	<u>\$5,111,513</u>	<u>(\$5,111,513)</u>	<u>\$78,363</u>
Liabilities:				
Intergovernmental Payables	\$78,363	\$5,111,513	(\$5,111,513)	\$78,363
Total Liabilities	<u>\$78,363</u>	<u>\$5,111,513</u>	<u>(\$5,111,513)</u>	<u>\$78,363</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Net Position  
Agency Funds  
For the Year Ended December 31, 2019**

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
<b>Township Gas Fund</b>				
Assets:				
Cash and Cash Equivalents	\$4,993	\$1,317,607	(\$1,317,607)	\$4,993
Total Assets	<u>\$4,993</u>	<u>\$1,317,607</u>	<u>(\$1,317,607)</u>	<u>\$4,993</u>
Liabilities:				
Accrued Liabilities	\$4,993	\$1,317,607	(\$1,317,607)	\$4,993
Total Liabilities	<u>\$4,993</u>	<u>\$1,317,607</u>	<u>(\$1,317,607)</u>	<u>\$4,993</u>
<b>Cigarette Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$93	\$11,380	(\$11,380)	\$93
Total Assets	<u>\$93</u>	<u>\$11,380</u>	<u>(\$11,380)</u>	<u>\$93</u>
Liabilities:				
Due To Others	\$93	\$11,380	(\$11,380)	\$93
Total Liabilities	<u>\$93</u>	<u>\$11,380</u>	<u>(\$11,380)</u>	<u>\$93</u>
<b>Special Emergency Planning Fund</b>				
Assets:				
Cash and Cash Equivalents	\$59,256	\$26,150	(\$23,500)	\$61,906
Total Assets	<u>\$59,256</u>	<u>\$26,150</u>	<u>(\$23,500)</u>	<u>\$61,906</u>
Liabilities:				
Due To Others	\$59,256	\$26,150	(\$23,500)	\$61,906
Total Liabilities	<u>\$59,256</u>	<u>\$26,150</u>	<u>(\$23,500)</u>	<u>\$61,906</u>
<b>Inheritance Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$280,143	\$1,293	(\$3,727)	\$277,709
Total Assets	<u>\$280,143</u>	<u>\$1,293</u>	<u>(\$3,727)</u>	<u>\$277,709</u>
Liabilities:				
Due To Others	\$280,143	\$1,293	(\$3,727)	\$277,709
Total Liabilities	<u>\$280,143</u>	<u>\$1,293</u>	<u>(\$3,727)</u>	<u>\$277,709</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Net Position  
Agency Funds  
For the Year Ended December 31, 2019**

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
<b>Undivided Tax Settlement Fund</b>				
Assets:				
Cash and Cash Equivalents	\$508,531	\$115,265,920	(\$115,441,502)	\$332,949
Investments	1,639,025	1,510,227	(1,639,025)	1,510,227
Taxes Receivable	89,381,415	95,060,264	(89,381,415)	95,060,264
Total Assets	<u>\$91,528,971</u>	<u>\$211,836,411</u>	<u>(\$206,461,942)</u>	<u>\$96,903,440</u>
Liabilities:				
Due To Others	\$91,528,971	\$211,836,411	(\$206,461,942)	\$96,903,440
Total Liabilities	<u>\$91,528,971</u>	<u>\$211,836,411</u>	<u>(\$206,461,942)</u>	<u>\$96,903,440</u>
<b>Special Assessment Collection Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$6,329,570	(\$6,329,570)	\$0
Special Assessments Receivable	6,246,533	6,790,656	(6,246,533)	6,790,656
Total Assets	<u>\$6,246,533</u>	<u>\$13,120,226</u>	<u>(\$12,576,103)</u>	<u>\$6,790,656</u>
Liabilities:				
Due To Others	\$6,246,533	\$13,120,226	(\$12,576,103)	\$6,790,656
Total Liabilities	<u>\$6,246,533</u>	<u>\$13,120,226</u>	<u>(\$12,576,103)</u>	<u>\$6,790,656</u>
<b>Tri-County Board Fund</b>				
Assets:				
Cash and Cash Equivalents	\$1,834,477	\$984,609	(\$1,366,830)	\$1,452,256
Investments	5,912,564	6,587,334	(5,912,564)	6,587,334
Taxes Receivable	2,078,551	2,111,315	(2,078,551)	2,111,315
Total Assets	<u>\$9,825,592</u>	<u>\$9,683,258</u>	<u>(\$9,357,945)</u>	<u>\$10,150,905</u>
Liabilities:				
Due To Others	\$9,825,592	\$9,683,258	(\$9,357,945)	\$10,150,905
Total Liabilities	<u>\$9,825,592</u>	<u>\$9,683,258</u>	<u>(\$9,357,945)</u>	<u>\$10,150,905</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Net Position  
Agency Funds  
For the Year Ended December 31, 2019**

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
<b>County Court Agency Fund</b>				
Assets:				
Cash and Cash Equivalents	\$282,166	\$3,320,625	(\$3,308,288)	\$294,503
Accounts Receivable	684,156	626,496	(684,156)	626,496
Total Assets	\$966,322	\$3,947,121	(\$3,992,444)	\$920,999
Liabilities:				
Due To Others	\$966,322	\$3,947,121	(\$3,992,444)	\$920,999
Total Liabilities	\$966,322	\$3,947,121	(\$3,992,444)	\$920,999
 <b>General County Agency Fund</b>				
Assets:				
Cash and Cash Equivalents	\$1,235,360	\$23,159,380	(\$23,139,708)	\$1,255,032
Total Assets	\$1,235,360	\$23,159,380	(\$23,139,708)	\$1,255,032
Liabilities:				
Due To Others	\$1,235,360	\$23,159,380	(\$23,139,708)	\$1,255,032
Total Liabilities	\$1,235,360	\$23,159,380	(\$23,139,708)	\$1,255,032
 <b>Other County Agencies Fund</b>				
Assets:				
Cash and Cash Equivalents	\$2,020,255	\$3,240,639	(\$3,685,238)	\$1,575,656
Investments	6,511,350	7,147,086	(6,511,350)	7,147,086
Taxes Receivable	4,142,974	4,168,083	(4,142,974)	4,168,083
Total Assets	\$12,674,579	\$14,555,808	(\$14,339,562)	\$12,890,825
Liabilities:				
Due To Others	\$12,674,579	\$14,555,808	(\$14,339,562)	\$12,890,825
Total Liabilities	\$12,674,579	\$14,555,808	(\$14,339,562)	\$12,890,825
 <b>Hotel and Motel Lodging Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$988	\$522,150	(\$512,635)	\$10,503
Total Assets	\$988	\$522,150	(\$512,635)	\$10,503
Liabilities:				
Due To Others	\$988	\$522,150	(\$512,635)	\$10,503
Total Liabilities	\$988	\$522,150	(\$512,635)	\$10,503

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Net Position  
Agency Funds  
For the Year Ended December 31, 2019**

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
<b>State Board of Building Standards Fund</b>				
Assets:				
Cash and Cash Equivalents	\$10,049	\$57,173	(\$58,816)	\$8,406
Total Assets	<u>\$10,049</u>	<u>\$57,173</u>	<u>(\$58,816)</u>	<u>\$8,406</u>
Liabilities:				
Due To Others	\$10,049	\$57,173	(\$58,816)	\$8,406
Total Liabilities	<u>\$10,049</u>	<u>\$57,173</u>	<u>(\$58,816)</u>	<u>\$8,406</u>
<b>Total - All Agency Funds</b>				
Assets:				
Cash and Cash Equivalents	\$9,884,968	\$176,180,631	(\$176,688,921)	\$9,376,678
Investments	14,062,939	15,244,647	(14,062,939)	15,244,647
Taxes Receivable	95,602,940	101,339,662	(95,602,940)	101,339,662
Accounts Receivable	684,156	626,496	(684,156)	626,496
Special Assessments Receivable	6,246,533	6,790,656	(6,246,533)	6,790,656
Total Assets	<u>\$126,481,536</u>	<u>\$300,182,092</u>	<u>(\$293,285,489)</u>	<u>\$133,378,139</u>
Liabilities:				
Intergovernmental Payables	\$78,363	\$5,111,513	(\$5,111,513)	\$78,363
Due to Others	126,398,180	293,752,972	(286,856,369)	133,294,783
Accrued Liabilities	4,993	1,317,607	(1,317,607)	4,993
Total Liabilities	<u>\$126,481,536</u>	<u>\$300,182,092</u>	<u>(\$293,285,489)</u>	<u>\$133,378,139</u>



# STATISTICAL





## STATISTICAL TABLES

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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

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

## *Miami County, Ohio*

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

	2010	2011	2012	2013
<b>Governmental Activities:</b>	*			
Net Investment in Capital Assets	\$80,495,795	\$76,873,751	\$85,184,865	\$84,623,128
Restricted	27,924,768	29,506,150	41,635,181	48,622,838
Unrestricted	14,393,118	19,033,723	10,991,479	13,699,188
Total Governmental Activities Net Position	<u>\$122,813,681</u>	<u>\$125,413,624</u>	<u>\$137,811,525</u>	<u>\$146,945,154</u>
<b>Business-type Activities:</b>		*		
Net Investment in Capital Assets	\$12,746,045	\$16,374,119	\$23,385,478	\$23,150,045
Unrestricted	2,225,637	3,318,358	4,021,911	5,290,439
Total Business-type Activities Net Position	<u>\$14,971,682</u>	<u>\$19,692,477</u>	<u>\$27,407,389</u>	<u>\$28,440,484</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	\$93,241,840	\$93,247,870	\$108,570,343	\$107,773,173
Restricted	27,924,768	29,506,150	41,635,181	48,622,838
Unrestricted	16,618,755	22,352,081	15,013,390	18,989,627
Total Primary Government Net Position	<u>\$137,785,363</u>	<u>\$145,106,101</u>	<u>\$165,218,914</u>	<u>\$175,385,638</u>

Source: County Auditor's Office

\* - Restated

*Miami County, Ohio*

2014	2015	2016	2017	2018	2019
*	*		*		
\$86,005,206	\$94,156,251	\$95,608,351	\$97,759,948	\$99,551,759	\$100,089,954
52,747,621	48,232,112	52,321,051	52,299,804	52,149,089	58,626,969
(7,600,496)	(5,071,531)	(4,940,378)	(32,394,680)	(34,847,662)	(43,439,592)
<u>\$131,152,331</u>	<u>\$137,316,832</u>	<u>\$142,989,024</u>	<u>\$117,665,072</u>	<u>\$116,853,186</u>	<u>\$115,277,331</u>
*	*				
\$23,324,831	\$22,946,945	\$23,720,481	\$24,730,864	\$25,346,134	\$26,007,216
5,562,414	7,298,491	7,083,255	5,487,775	5,239,295	4,971,425
<u>\$28,887,245</u>	<u>\$30,245,436</u>	<u>\$30,803,736</u>	<u>\$30,218,639</u>	<u>\$30,585,429</u>	<u>\$30,978,641</u>
\$109,330,037	\$117,103,196	\$119,328,832	\$122,490,812	\$124,897,893	\$126,097,170
52,747,621	48,232,112	52,321,051	52,299,804	52,149,089	58,626,969
(2,038,082)	2,226,960	2,142,877	(26,906,905)	(29,608,367)	(38,468,167)
<u>\$160,039,576</u>	<u>\$167,562,268</u>	<u>\$173,792,760</u>	<u>\$147,883,711</u>	<u>\$147,438,615</u>	<u>\$146,255,972</u>

## Miami County, Ohio

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

	2010	2011	2012
<b>Expenses</b>			
Governmental Activities:			
Public Safety	\$18,139,014	\$16,418,718	\$15,692,704
Health	14,011,503	13,390,803	15,901,185
Human Services	12,761,984	12,390,060	11,075,877
Conservation and Recreation	538,551	542,840	605,984
Public Works	11,840,755	14,052,691	8,397,223
General Government	12,851,916	14,671,764	14,678,303
Interest and Fiscal Charges	351,205	496,312	320,406
<i>Total Governmental Activities Expenses</i>	<u>70,494,928</u>	<u>71,963,188</u>	<u>66,671,682</u>
Business-type Activities:			
Water	1,465,738	1,716,456	1,462,077
Sewer	2,463,509	3,038,304	2,491,626
Transfer Station	5,140,902	5,328,031	5,378,338
Sheriff Police Rotary	409,201	421,552	332,117
<i>Total Business-type Activities Expenses</i>	<u>9,479,350</u>	<u>10,504,343</u>	<u>9,664,158</u>
<i>Total Primary Government Expenses</i>	<u>\$79,974,278</u>	<u>\$82,467,531</u>	<u>\$76,335,840</u>
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services			
Public Safety	\$6,311,731	\$4,169,361	\$5,060,027
Health	682,346	671,843	633,780
Human Services	2,130,811	2,067,902	1,738,403
Public Works	2,501,104	2,279,469	1,114,844
General Government	6,015,375	5,948,000	6,073,523
Operating Grants and Contributions	15,142,033	16,371,227	17,690,268
Capital Grants and Contributions	6,327,060	11,496,687	13,108,196
<i>Total Governmental Activities Program Revenues</i>	<u>39,110,460</u>	<u>43,004,489</u>	<u>45,419,041</u>

*Miami County, Ohio*

2013	2014	2015	2016	2017	2018	2019
\$16,819,974	\$18,205,049	\$20,363,663	\$19,887,699	\$24,337,634	\$23,147,226	\$25,561,061
16,571,844	16,925,372	16,775,153	19,729,564	18,676,528	19,081,853	19,714,256
11,228,512	11,598,335	12,255,315	12,491,038	12,084,431	11,874,906	11,958,324
546,876	609,658	543,547	544,862	479,399	632,191	547,211
11,004,745	8,455,479	15,206,194	8,571,845	9,259,120	11,044,038	13,828,052
14,297,379	14,860,827	15,569,575	16,912,359	18,965,774	18,749,466	22,427,519
372,758	404,156	382,933	570,481	580,037	501,230	465,191
<u>70,842,088</u>	<u>71,058,876</u>	<u>81,096,380</u>	<u>78,707,848</u>	<u>84,382,923</u>	<u>85,030,910</u>	<u>94,501,614</u>
1,420,753	1,361,687	1,635,761	1,773,342	1,706,829	1,822,144	1,897,379
2,671,319	2,415,864	2,650,494	2,328,792	2,586,992	2,942,794	2,868,740
4,924,796	4,136,491	3,915,890	4,872,273	5,222,292	5,667,016	5,583,229
327,898	259,978	231,113	249,015	295,467	276,149	477,105
<u>9,344,766</u>	<u>8,174,020</u>	<u>8,433,258</u>	<u>9,223,422</u>	<u>9,811,580</u>	<u>10,708,103</u>	<u>10,826,453</u>
<u>\$80,186,854</u>	<u>\$79,232,896</u>	<u>\$89,529,638</u>	<u>\$87,931,270</u>	<u>\$94,194,503</u>	<u>\$95,739,013</u>	<u>\$105,328,067</u>
\$4,788,928	\$5,199,014	\$7,551,895	\$5,033,012	\$5,548,934	\$6,105,548	\$6,674,367
932,803	959,397	1,078,285	1,769,113	1,784,058	910,734	918,321
2,102,213	2,463,601	2,663,718	2,738,686	2,239,982	2,300,600	1,620,105
1,579,475	2,024,401	2,560,828	1,639,010	1,830,760	2,381,977	2,046,581
5,478,067	6,377,138	6,627,523	6,651,707	6,979,326	7,061,399	8,132,414
21,332,101	18,045,777	19,506,422	22,001,300	16,306,987	19,879,207	22,448,313
8,977,920	8,300,509	12,147,520	8,524,454	8,577,655	8,100,932	10,208,035
<u>45,191,507</u>	<u>43,369,837</u>	<u>52,136,191</u>	<u>48,357,282</u>	<u>43,267,702</u>	<u>46,740,397</u>	<u>52,048,136</u>

(Continued)

**Miami County, Ohio**

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

	2010	2011	2012
Business-type Activities:			
Charges for Services			
Water	1,514,081	1,635,328	1,863,830
Sewer	2,277,358	2,210,553	2,316,751
Transfer Station	4,931,863	5,306,795	5,246,512
Sheriff Police Rotary	450,831	436,890	353,477
Operating Grants and Contributions	2,000	0	0
Capital Grants and Contributions	6,312,162	3,982,755	7,598,500
<i>Total Business-type Activities Program Revenues</i>	<u>15,488,295</u>	<u>13,572,321</u>	<u>17,379,070</u>
<i>Total Primary Government Program Revenues</i>	<u>54,598,755</u>	<u>56,576,810</u>	<u>62,798,111</u>
<b>Net (Expense)/Revenue</b>			
Governmental Activities	(31,384,468)	(28,958,699)	(21,252,641)
Business-type Activities	6,008,945	3,067,978	7,714,912
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$25,375,523)</u>	<u>(\$25,890,721)</u>	<u>(\$13,537,729)</u>
<b>General Revenues and Other Changes in Net Position</b>			
Governmental Activities:			
Property Taxes	\$11,660,153	\$11,630,674	\$12,870,358
Sales Taxes	13,068,296	13,898,866	14,992,078
Intergovernmental, Unrestricted	5,582,505	4,645,087	4,105,750
Investment Earnings	399,929	467,556	374,294
Miscellaneous	657,784	916,459	1,308,062
Transfers	0	0	0
<i>Total Governmental Activities</i>	<u>31,368,667</u>	<u>31,558,642</u>	<u>33,650,542</u>
Business-type Activities:			
Transfers	0	0	0
<i>Total Business-type Activities</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$31,368,667</u>	<u>\$31,558,642</u>	<u>\$33,650,542</u>
<b>Change in Net Position</b>			
Governmental Activities	(\$15,801)	\$2,599,943	\$12,397,901
Business-type Activities	6,008,945	3,067,978	7,714,912
<i>Total Primary Government Change in Net Position</i>	<u>\$5,993,144</u>	<u>\$5,667,921</u>	<u>\$20,112,813</u>

Source: County Auditor's Office



**Miami County, Ohio**

2013	2014	2015	2016	2017	2018	2019
1,767,248	1,719,875	1,754,925	1,978,457	1,858,127	1,896,175	1,997,905
2,267,529	2,058,286	2,037,702	2,253,611	2,371,552	2,421,178	2,509,638
5,177,900	5,049,832	5,431,706	4,794,971	5,094,204	5,886,857	5,979,486
362,366	308,211	281,546	295,247	299,411	311,666	314,674
0	0	0	0	0	0	0
802,818	496,824	475,786	459,436	802,746	559,017	417,962
10,377,861	9,633,028	9,981,665	9,781,722	10,426,040	11,074,893	11,219,665
55,569,368	53,002,865	62,117,856	58,139,004	53,693,742	57,815,290	63,267,801
(25,650,581)	(27,689,039)	(28,960,189)	(30,350,566)	(41,115,221)	(38,290,513)	(42,453,478)
1,033,095	1,459,008	1,548,407	558,300	614,460	366,790	393,212
<u>(\$24,617,486)</u>	<u>(\$26,230,031)</u>	<u>(\$27,411,782)</u>	<u>(\$29,792,266)</u>	<u>(\$40,500,761)</u>	<u>(\$37,923,723)</u>	<u>(\$42,060,266)</u>
\$12,673,082	\$13,026,616	\$13,398,330	\$13,305,746	\$13,511,784	\$13,481,402	\$13,823,961
15,653,671	16,400,267	17,321,797	18,013,536	18,163,945	18,120,145	18,879,886
4,678,415	4,616,868	4,040,688	3,994,483	4,483,013	3,704,969	4,215,501
81,793	430,043	428,712	450,619	712,460	1,365,811	2,408,381
1,697,249	282,993	293,510	258,374	349,888	806,300	1,549,894
0	0	0	0	118,750	0	0
34,784,210	34,756,787	35,483,037	36,022,758	37,339,840	37,478,627	40,877,623
0	0	0	0	(118,750)	0	0
0	0	0	0	(118,750)	0	0
<u>\$34,784,210</u>	<u>\$34,756,787</u>	<u>\$35,483,037</u>	<u>\$36,022,758</u>	<u>\$37,221,090</u>	<u>\$37,478,627</u>	<u>\$40,877,623</u>
\$9,133,629	\$7,067,748	\$6,522,848	\$5,672,192	(\$3,775,381)	(\$811,886)	(\$1,575,855)
1,033,095	1,459,008	1,548,407	558,300	495,710	366,790	393,212
<u>\$10,166,724</u>	<u>\$8,526,756</u>	<u>\$8,071,255</u>	<u>\$6,230,492</u>	<u>(\$3,279,671)</u>	<u>(\$445,096)</u>	<u>(\$1,182,643)</u>

## *Miami County, Ohio*

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

	2010	2011	2012	2013
General Fund				
Nonspendable	\$0	\$608,364	\$592,566	\$655,377
Assigned	0	619,924	1,072,498	5,220,127
Unassigned	0	13,530,557	14,887,562	11,283,760
Reserved	1,457,500	0	0	0
Unreserved	10,759,197	0	0	0
<i>Total General Fund</i>	<u>12,216,697</u>	<u>14,758,845</u>	<u>16,552,626</u>	<u>17,159,264</u>
All Other Governmental Funds				
Nonspendable	0	362,752	287,289	370,333
Restricted	0	28,737,844	30,327,389	34,628,641
Committed	0	301,552	484,169	525,829
Unassigned	0	(71,394)	(3,764,797)	(113,764)
Reserved	6,540,518	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	21,013,612	0	0	0
Capital Projects Funds	1,774,822	0	0	0
<i>Total All Other Governmental Funds</i>	<u>29,328,952</u>	<u>29,330,754</u>	<u>27,334,050</u>	<u>35,411,039</u>
<i>Total Governmental Funds</i>	<u>\$41,545,649</u>	<u>\$44,089,599</u>	<u>\$43,886,676</u>	<u>\$52,570,303</u>

Source: County Auditor's Office

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

*Miami County, Ohio*

2014	2015	2016	2017	2018	2019
\$672,996	\$709,915	\$661,342	\$692,129	\$720,559	\$782,888
5,343,137	6,639,272	7,867,716	6,346,482	6,141,561	10,978,601
11,942,338	11,999,113	11,763,288	15,405,570	18,752,761	16,030,582
0	0	0	0	0	0
0	0	0	0	0	0
<u>17,958,471</u>	<u>19,348,300</u>	<u>20,292,346</u>	<u>22,444,181</u>	<u>25,614,881</u>	<u>27,792,071</u>
550,419	611,913	551,566	591,162	616,442	574,730
36,690,421	36,677,310	41,158,781	42,351,477	41,360,870	46,162,656
766,033	969,794	1,236,219	1,524,922	1,082,485	964,111
(161,225)	(4,672,318)	(172,211)	(65,394)	(68,222)	(49,051)
0	0	0	0	0	0
0	0	0	0	0	0
<u>37,845,648</u>	<u>33,586,699</u>	<u>42,774,355</u>	<u>44,402,167</u>	<u>42,991,575</u>	<u>47,652,446</u>
<u>\$55,804,119</u>	<u>\$52,934,999</u>	<u>\$63,066,701</u>	<u>\$66,846,348</u>	<u>\$68,606,456</u>	<u>\$75,444,517</u>

**Miami County, Ohio**

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

	2010	2011	2012	2013
<b>Revenues:</b>				
Taxes	\$24,642,365	\$25,492,122	\$27,828,466	\$28,408,050
Intergovernmental Revenues	30,947,595	30,090,830	28,084,064	32,371,448
Charges for Services	14,402,523	11,851,532	12,128,557	12,603,491
Licenses and Permits	816,818	787,109	1,079,176	1,062,559
Investment Earnings	564,401	498,547	378,514	93,228
Fines and Forfeitures	1,431,709	1,307,434	1,321,412	1,254,510
All Other Revenue	1,060,312	1,894,260	1,244,690	1,385,518
<b>Total Revenue</b>	<u>73,865,723</u>	<u>71,921,834</u>	<u>72,064,879</u>	<u>77,178,804</u>
<b>Expenditures:</b>				
Current:				
Public Safety	17,690,873	15,544,939	15,725,885	17,040,768
Health	13,918,324	12,853,797	15,969,575	16,939,084
Human Services	12,609,589	12,039,941	11,271,869	11,423,078
Conservation and Recreation	538,551	542,840	605,984	546,876
Public Works	11,997,282	13,213,684	7,388,860	10,785,487
General Government	13,643,226	13,524,986	14,069,902	14,081,283
Capital Outlay	3,982,949	1,456,394	6,424,365	1,436,435
Debt Service:				
Principal Retirement	516,886	423,179	375,871	583,700
Interest and Fiscal Charges	375,980	308,840	334,673	464,028
<b>Total Expenditures</b>	<u>75,273,660</u>	<u>69,908,600</u>	<u>72,166,984</u>	<u>73,300,739</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,407,937)	2,013,234	(102,105)	3,878,065

***Miami County, Ohio***

2014	2015	2016	2017	2018	2019
\$29,710,252	\$30,719,128	\$31,290,454	\$31,737,789	\$31,626,858	\$32,661,488
30,505,093	35,499,146	34,221,721	30,708,949	31,099,233	35,395,009
12,465,900	16,070,718	13,259,977	14,342,730	13,315,311	13,843,062
1,468,834	1,563,757	1,631,344	1,651,934	2,254,322	2,248,569
430,043	428,712	450,619	712,460	1,365,811	2,408,381
1,189,452	1,233,002	1,193,406	1,259,618	1,231,691	1,276,929
2,365,447	2,135,518	2,138,537	1,584,820	2,569,582	3,470,882
<u>78,135,021</u>	<u>87,649,981</u>	<u>84,186,058</u>	<u>81,998,300</u>	<u>83,462,808</u>	<u>91,304,320</u>
17,924,264	20,449,769	18,476,107	21,242,408	19,826,220	20,206,302
17,010,565	16,808,097	19,424,145	17,659,639	18,228,236	18,095,595
11,545,539	12,223,554	12,256,813	11,201,756	10,836,963	10,576,512
609,658	543,547	544,862	479,399	632,191	547,211
11,394,608	15,829,063	9,827,812	11,522,100	12,118,722	11,893,903
14,347,335	14,918,028	15,744,547	15,684,424	16,064,489	17,681,125
1,256,269	8,804,051	1,413,579	354,504	959,650	3,813,063
592,850	617,000	825,300	1,242,843	2,549,098	1,153,192
405,508	384,240	559,553	607,962	529,551	493,154
<u>75,086,596</u>	<u>90,577,349</u>	<u>79,072,718</u>	<u>79,995,035</u>	<u>81,745,120</u>	<u>84,460,057</u>
3,048,425	(2,927,368)	5,113,340	2,003,265	1,717,688	6,844,263

(Continued)

## Miami County, Ohio

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

	2010	2011	2012	2013
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources - Capital Leases	0	0	0	0
Refunding General Obligation Bonds	0	3,730,850	0	0
General Obligation Bonds Issued	4,570,000	0	0	4,620,000
Premium on Refunding G.O. Bonds	0	106,770	0	0
Premium on General Obligation Bonds	40,979	0	0	103,106
Payment to Refunded Bond Escrow Agent	0	(3,785,568)	0	0
Transfers In	714,551	705,846	971,850	929,307
Transfers Out	(714,551)	(705,846)	(971,850)	(929,307)
<b>Total Other Financing Sources (Uses)</b>	<u>4,610,979</u>	<u>52,052</u>	<u>0</u>	<u>4,723,106</u>
<b>Net Change in Fund Balance</b>	<u>\$3,203,042</u>	<u>\$2,065,286</u>	<u>(\$102,105)</u>	<u>\$8,601,171</u>
 <b>Debt Service as a Percentage of Noncapital Expenditures</b>	 1.31%	 1.10%	 1.22%	 1.48%

Source: County Auditor's Office

***Miami County, Ohio***

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2014	2015	2016	2017	2018	2019
0	0	0	1,648,488	0	0
0	0	0	0	0	0
0	0	4,612,302	0	0	0
0	0	0	0	0	0
0	0	473,786	0	0	0
0	0	0	0	0	0
1,976,516	1,118,343	1,797,601	1,720,028	1,874,987	4,089,392
<u>(1,976,516)</u>	<u>(1,118,343)</u>	<u>(1,797,601)</u>	<u>(1,601,278)</u>	<u>(1,874,987)</u>	<u>(4,089,392)</u>
<u>0</u>	<u>0</u>	<u>5,086,088</u>	<u>1,767,238</u>	<u>0</u>	<u>0</u>
<u>\$3,048,425</u>	<u>(\$2,927,368)</u>	<u>\$10,199,428</u>	<u>\$3,770,503</u>	<u>\$1,717,688</u>	<u>\$6,844,263</u>
1.43%	1.26%	1.85%	2.46%	3.99%	2.05%

## *Miami County, Ohio*

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

<b>Tax year</b>	2010	2011	2012	2013
<b>Real Property</b>				
Assessed	\$2,103,557	\$2,110,201	\$2,112,239	\$2,046,764
Actual	6,010,163	6,029,146	6,034,969	5,847,897
<b>Public Utility</b>				
Assessed	56,115	57,423	61,065	66,912
Actual	160,329	164,066	174,471	191,177
<b>Total</b>				
Assessed	2,159,672	2,167,624	2,173,304	2,113,676
Actual	6,170,491	6,193,211	6,209,440	6,039,074
<b>Assessed Value as a Percentage of Actual Value</b>	35.00%	35.00%	35.00%	35.00%
<b>Total Direct Tax Rate</b>	8.81	8.81	8.75	8.81

Source: County Auditor's Office

Property is revalued every six years. Assessed value of Real Property are at 35% of Estimated True Value.



*Miami County, Ohio*

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2014	2015	2016	2017	2018	2019
\$2,061,141	\$2,080,187	\$2,202,206	\$2,214,577	\$2,252,722	\$2,481,011
5,888,974	5,943,391	6,292,017	6,327,363	6,436,349	7,088,603
69,124	71,269	76,118	79,238	79,238	90,233
197,497	203,626	217,480	226,394	226,394	257,809
2,130,265	2,151,456	2,278,324	2,293,815	2,331,960	2,571,244
6,086,471	6,147,017	6,509,497	6,553,757	6,662,743	7,346,411
35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
8.81	8.81	8.82	9.22	9.22	9.21

## *Miami County, Ohio*

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

	2010	2011	2012	2013
<b>Direct County Rates</b>				
General Fund	2.40	2.40	2.34	2.40
Park Levy	1.10	1.10	1.10	1.10
Special Bridge	0.45	0.45	0.45	0.45
Riverside School	4.20	4.20	4.20	4.20
Tri-County Mental Health	0.60	0.60	0.60	0.60
Conservancy	0.06	0.06	0.06	0.06
Total	8.81	8.81	8.75	8.81
<b>Overlapping Rates</b>				
Corporations	1.40 - 18.53	1.40 - 18.53	.70 - 18.53	1.40-18.53
Townships	.40 - 9.40	.40 - 9.40	0 - 9.40	1.10 - 9.40
School Districts	29.15 - 70.05	29.15 - 70.05	29.07 - 75.95	28.90 - 75.95
Joint Vocational School Districts	2.58 - 5.32	2.58 - 5.32	2.58 - 5.30	2.58 - 5.32

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

**Source:**

County Auditor's Office  
County Treasurer's Office

*Miami County, Ohio*

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2014	2015	2016	2017	2018	2019
2.40	2.40	2.40	2.40	2.40	2.40
1.10	1.10	1.10	1.50	1.50	1.50
0.45	0.45	0.45	0.45	0.45	0.45
4.20	4.20	4.20	4.20	4.20	4.20
0.60	0.60	0.60	0.60	0.60	0.60
0.06	0.06	0.07	0.07	0.07	0.06
8.81	8.81	8.82	9.22	9.22	9.21
1.40 - 18.53	.55 - 18.53	.55 - 18.53	.55 - 18.53	.55 - 23.53	.55 - 23.53
1.10 - 9.40	0 - 9.40	0 - 9.40	0 - 12.30	0 - 12.30	0 - 12.30
28.65 - 75.95	28.42 - 75.95	28.41 - 81.85	28.29 - 81.85	28.20 - 66.80	27.95 - 81.85
2.58 - 5.30	2.58 - 5.30	2.58 - 5.26	3.00 - 5.22	3.00 - 4.90	3.00 - 6.40

## Miami County, Ohio

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

		2019		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power & Light	Utilities	\$63,981,860	1	2.58%
Vectren Energy Delivery	Utilities	19,305,950	2	0.78%
American Honda Motor	Manufacturing	18,034,400	3	0.73%
Meijer Distribution Inc	Warehouse	16,426,150	4	0.66%
Upper Valley Medical Center	Hospital	11,337,190	5	0.46%
Pioneer Rural Electric	Utilities	7,050,910	6	0.28%
Menard Inc	Retail	3,839,240	7	0.15%
MO Troy LLC	Manufacturing	3,695,730	8	0.15%
Hobart Corporation	Manufacturing	3,651,860	9	0.15%
Kroger Company	Retail	3,614,950	10	0.15%
Subtotal		150,938,240		6.09%
All Others		2,330,072,760		93.91%
Total		<u>\$2,481,011,000</u>		<u>100.00%</u>
		2010		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power and Light Company	Utilities	\$45,253,390	1	2.15%
Meijer Distribution Inc.	Warehouse	6,436,440	2	0.31%
American Honda Motor	Manufacturing	6,408,920	3	0.30%
Pioneer Rural Electric	Utilities	5,961,350	4	0.28%
Vectren Energy Delivery	Utilities	5,701,380	5	0.27%
Midamco	Retail	5,546,320	6	0.26%
Menard Inc.	Retail	4,343,020	7	0.21%
MED-TERRA Inc.	Medical	3,930,960	8	0.19%
Harvey A. Tolson	Retail	3,724,630	9	0.18%
Hobart Corporation	Manufacturing	3,698,200	10	0.18%
Subtotal		91,004,610		4.33%
All Others		2,012,552,390		95.67%
Total		<u>\$2,103,557,000</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings



**Miami County, Ohio**

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

<b>Collection Year</b>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b>Total Tax Levy</b> (1)	\$17,091,793	\$17,248,629	\$19,239,431
<b>Collections within the Fiscal Year of the Levy</b>			
Current Tax Collections	16,614,668	16,815,236	18,779,671
Percent of Levy Collected	97.21%	97.49%	97.61%
Delinquent Tax Collections	<u>454,667</u>	<u>461,353</u>	<u>458,971</u>
Total Tax Collections (2)	17,069,335	17,276,589	19,238,642
<b>Percent of Total Tax Collections To Tax Levy</b>	99.87%	100.16%	100.00%
<b>Accumulated Outstanding Delinquent Taxes</b>	910,935	920,963	1,015,772
<b>Percentage of Accumulated Delinquent Taxes to Total Tax Levy</b>	5.33%	5.34%	5.28%

Notes:

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

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

Source: County Auditor's Office

***Miami County, Ohio***

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<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$19,262,043	\$19,479,421	\$19,727,992	\$20,538,732	\$21,460,549	\$22,377,611	\$22,945,577
18,808,282	19,028,693	19,254,911	20,070,458	21,087,430	21,969,429	22,374,080
97.64%	97.69%	97.60%	97.72%	98.26%	98.18%	97.51%
<u>444,413</u>	<u>536,816</u>	<u>582,369</u>	<u>568,630</u>	<u>501,328</u>	<u>455,660</u>	<u>451,201</u>
19,252,695	19,565,509	19,837,280	20,639,088	21,588,758	22,425,089	22,825,281
99.95%	100.44%	100.55%	100.49%	100.60%	100.21%	99.48%
995,414	951,379	860,102	825,133	704,541	675,063	675,133
5.17%	4.88%	4.36%	4.02%	3.28%	3.02%	2.94%

## Miami County, Ohio

### Taxable Sales By Industry (Category) Last Ten Years

	2010	2011	2012	2013
Sales Tax Payments	\$3,689,071	\$4,139,377	\$4,343,084	\$4,618,687
Direct Pay Tax Return Payments	680,578	678,571	979,056	1,017,411
Seller's Use Tax Return Payments	997,562	1,151,794	1,197,025	1,387,780
Consumer's Use Tax Return Payments	280,535	322,199	331,917	378,298
Motor Vehicle Tax Payments	1,759,562	1,986,967	2,189,811	2,429,481
Non-Resident Motor Vehicle Tax	23,433	34,242	37,492	48,821
Watercraft and Outboard Motors	30,252	20,434	25,485	29,024
Department of Liquor Control	40,655	42,136	43,977	46,730
Sales Tax on Motor Vehicle Fuel Refunds	1,707	3,378	4,294	4,432
Sales/Use Tax Voluntary Payments	10,523	7,939	12,084	18,188
Certified Assessment Payments	0	0	0	0
Statewide Master Numbers	5,420,346	5,494,965	5,701,430	5,719,148
Sales/Use Tax Assessment Payments	76,003	94,439	95,173	88,435
Streamlined Sales Tax Payments	5,700	6,942	7,376	6,627
Use Tax from Ohio IT 1040	0	0	0	0
Transient Sales	0	0	0	0
Use Tax Amnesty Payments	0	0	0	0
Managed Audit Sale/Use Payment	0	0	0	0
Adjustments Made to Prior Allocations	0	23	8,192	46,094
Less 1% Administrative Rotary Fund	(129,516)	(139,418)	(149,178)	(158,164)
Sales/Use Tax Refunds Approved	(64,258)	(41,561)	(58,534)	(22,707)
<b>Total</b>	<b>\$12,822,153</b>	<b>\$13,802,427</b>	<b>\$14,768,683</b>	<b>\$15,658,285</b>
Sales Tax Rate	1.25%	1.25%	1.25%	1.25%

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

**Source:** State Department of Taxation



**Miami County, Ohio**

2014	2015	2016	2017	2018	2019
\$4,780,560	\$2,898,672	\$3,075,531	\$3,127,280	\$3,445,130	\$3,316,235
1,143,488	1,339,520	1,345,756	1,289,863	474,116	422,239
1,491,666	1,666,752	1,928,712	2,064,165	2,373,951	2,796,388
382,612	450,002	466,879	426,232	407,008	398,134
2,535,010	2,692,285	2,806,265	3,049,556	3,127,984	3,314,987
51,080	70,790	66,736	76,964	75,759	72,257
32,674	31,799	34,321	41,586	49,228	58,816
48,357	54,319	61,753	66,380	69,565	79,062
5,008	4,117	4,089	13,103	6,585	4,412
36,722	32,667	19,204	9,817	18,799	5,937
0	83,159	67,776	77,762	83,480	51,903
5,792,724	6,084,831	6,308,861	6,358,474	6,383,348	6,723,651
52,495	49,358	123,473	45,972	111,951	86,631
5,273	16,057	25,216	36,484	36,392	144,939
0	0	0	0	6,503	4,836
0	1,896,157	1,728,273	1,700,324	1,492,144	1,425,642
929	33	14	0	3,129	83
11,350	18,086	41,738	71,742	17,856	29,439
(140)	0	0	0	(5,471)	0
(163,468)	(173,734)	(180,475)	(184,417)	(181,557)	(189,043)
(23,016)	(15,239)	(57,145)	(13,976)	(21,720)	(31,311)
<b>\$16,183,325</b>	<b>\$17,199,630</b>	<b>\$17,866,977</b>	<b>\$18,257,312</b>	<b>\$17,974,180</b>	<b>\$18,715,236</b>
1.25%	1.25%	1.25%	1.25%	1.25%	1.25%

## *Miami County, Ohio*

### *Ratio of Outstanding Debt By Type Last Ten Years*

	2010	2011	2012	2013
<b>Governmental Activities</b> <sup>(1)</sup>				
General Obligation Bonds Payable	\$8,620,000	\$8,452,850	\$8,089,650	\$12,125,950
Superfund Site Liability	8,264,410	7,762,920	7,261,430	6,759,940
Capital Leases	37,850	12,671	0	0
<b>Business-type Activities</b> <sup>(1)</sup>		(4)		
General Obligation Bonds Payable	\$8,190,000	\$8,317,150	\$7,750,350	\$7,164,050
OPWC Loans Payable	855,900	930,050	854,200	770,850
OWDA Loans Payable	2,655,212	3,134,611	3,984,639	6,051,272
Total Primary Government	<u>\$28,623,372</u>	<u>\$28,610,252</u>	<u>\$27,940,269</u>	<u>\$32,872,062</u>
<b>Population</b> <sup>(2)</sup>				
Miami County	102,506	102,506	102,506	102,506
Outstanding Debt Per Capita	\$279	\$279	\$273	\$321
<b>Income</b> <sup>(3)</sup>				
Personal (in thousands)	3,593,040	3,794,875	4,016,288	4,140,935
Percentage of Personal Income	0.80%	0.75%	0.70%	0.79%

**Sources:**

- (1) Source: County Auditor's Office
- (2) US Bureau of Census, Population Division
- (3) US Department of Commerce, Bureau of Economic Analysis - Amounts may change when updated information becomes available.
- (4) The Balance of the OWDA Loans Payable was restated in 2011.

***Miami County, Ohio***

2014	2015	2016	2017	2018	2019
\$11,533,100	\$10,916,100	\$15,176,888	\$14,125,942	\$12,983,563	\$11,805,435
6,258,450	5,756,960	5,255,470	4,753,980	4,252,490	3,751,000
0	0	0	1,431,655	0	0
\$6,551,899	\$5,928,899	\$5,596,897	\$4,912,905	\$4,475,347	\$4,023,540
729,175	623,750	560,000	691,250	617,500	543,750
5,953,593	5,907,436	5,529,636	5,175,146	4,825,968	4,312,063
<u>\$31,026,217</u>	<u>\$29,133,145</u>	<u>\$32,118,891</u>	<u>\$31,090,878</u>	<u>\$27,154,868</u>	<u>\$24,435,788</u>
102,506	102,506	102,506	102,506	102,506	102,506
\$303	\$284	\$313	\$303	\$265	\$238
4,131,094	4,299,307	4,474,387	4,678,271	4,874,365	4,874,365
0.75%	0.68%	0.72%	0.66%	0.56%	0.50%

**Miami County, Ohio**

*Ratios of General Bonded Debt Outstanding  
Last Ten Years*

Year	2010	2011	2012	2013
<b>Population</b> <sup>(1)</sup>	102,506	102,506	102,506	102,506
<b>Assessed Value</b> <sup>(2)</sup>	\$2,159,672	\$2,167,624	\$2,173,304	\$2,113,676
<b>General Bonded Debt</b> <sup>(3)</sup>				
General Obligation Bonds	\$16,810,000	\$16,770,000	\$15,840,000	\$19,290,000
<b>Resources Available to Pay Principal</b> <sup>(4)</sup>	\$43,696	\$43,203	\$56,718	\$74,889
<b>Net General Bonded Debt</b>	\$16,766,304	\$16,726,797	\$15,783,282	\$19,215,111
<b>Ratio of Net Bonded Debt to Estimated Actual Value</b>	0.78%	0.77%	0.73%	0.91%
<b>Net Bonded Debt per Capita</b>	\$163.56	\$163.18	\$153.97	\$187.45

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

***Miami County, Ohio***

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<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
102,506	102,506	102,506	102,506	102,506	102,506
\$2,130,265	\$2,151,456	\$2,278,324	\$2,293,815	\$2,331,960	\$2,571,244
\$18,084,999	\$16,844,999	\$20,773,785	\$19,038,847	\$17,458,910	\$15,828,975
\$76,353	\$88,287	\$99,941	\$110,930	\$122,855	\$137,339
\$18,008,646	\$16,756,712	\$20,673,844	\$18,927,917	\$17,336,055	\$15,691,636
0.85%	0.78%	0.91%	0.83%	0.74%	0.61%
\$175.68	\$163.47	\$201.68	\$184.65	\$169.12	\$153.08



**Miami County, Ohio**

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*Computation of Direct and Overlapping  
Debt Attributable to Governmental Activities  
December 31, 2019*

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<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Miami County</u>	<u>Amount Applicable to Miami County</u>
<b>Direct:</b>			
Miami County	\$15,556,435	100.00%	\$15,556,435
<b>Overlapping:</b>			
Corporations wholly within the County	11,431,248	100.00%	11,431,248
Corporations with Overlapping Boundaries	43,809,778	1.75%	766,671
School Districts wholly within the County	50,758,775	100.00%	<u>50,758,775</u>
		Subtotal	<u>62,956,694</u>
		Total	<u><u>\$78,513,129</u></u>

**Source:**

County Auditor's Office

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

**Miami County, Ohio**

*Debt Limitations  
Last Ten Years*

Collection Year	2010	2011	2012	2013
<u>Total Debt</u>				
Net Assessed Valuation	\$2,159,672,000	\$2,167,624,000	\$2,173,304,000	\$2,113,676,000
Debt Limit (1) (a)	52,491,800	52,690,600	52,832,600	51,341,900
County Debt Outstanding (2)	8,620,000	8,452,850	8,089,650	12,125,950
Less:				
Applicable Debt Service Fund Amounts	(43,696)	(43,203)	(56,718)	(74,889)
Net Indebtedness Subject to Limit	<u>8,576,304</u>	<u>8,409,647</u>	<u>8,032,932</u>	<u>12,051,061</u>
Overall Legal Debt Margin	<u>\$43,915,496</u>	<u>\$44,280,953</u>	<u>\$44,799,668</u>	<u>\$39,290,839</u>
	83.66%	84.04%	84.80%	76.53%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$2,159,672,000	\$2,167,624,000	\$2,173,304,000	\$2,113,676,000
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	21,596,720	21,676,240	21,733,040	21,136,760
Net Indebtedness Subject to Limit	<u>8,576,304</u>	<u>8,409,647</u>	<u>8,032,932</u>	<u>12,051,061</u>
Overall Legal Debt Margin	<u>\$13,020,416</u>	<u>\$13,266,593</u>	<u>\$13,700,108</u>	<u>\$9,085,699</u>

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

- (a) 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

- (b) 1.0% of assessed valuation

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

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

Source: County Auditor's Office



***Miami County, Ohio***

2014	2015	2016	2017	2018	2019
\$2,130,265,000	\$2,151,456,000	\$2,278,324,000	\$2,293,815,000	\$2,331,960,000	\$2,571,244,000
51,756,625	52,286,400	55,458,100	55,845,375	56,799,000	62,781,100
11,533,100	10,916,100	15,176,888	14,125,942	12,983,563	11,805,435
<u>(76,353)</u>	<u>(88,287)</u>	<u>(99,941)</u>	<u>(110,930)</u>	<u>(122,855)</u>	<u>(137,339)</u>
<u>11,456,747</u>	<u>10,827,813</u>	<u>15,076,947</u>	<u>14,015,012</u>	<u>12,860,708</u>	<u>11,668,096</u>
<u>\$40,299,878</u>	<u>\$41,458,587</u>	<u>\$40,381,153</u>	<u>\$41,830,363</u>	<u>\$43,938,292</u>	<u>\$51,113,004</u>
77.86%	79.29%	72.81%	74.90%	77.36%	81.41%
\$2,130,265,000	\$2,151,456,000	\$2,278,324,000	\$2,293,815,000	\$2,331,960,000	\$2,571,244,000
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
21,302,650	21,514,560	22,783,240	22,938,150	23,319,600	25,712,440
<u>11,456,747</u>	<u>10,827,813</u>	<u>15,076,947</u>	<u>14,015,012</u>	<u>12,860,708</u>	<u>11,668,096</u>
<u>\$9,845,903</u>	<u>\$10,686,747</u>	<u>\$7,706,293</u>	<u>\$8,923,138</u>	<u>\$10,458,892</u>	<u>\$14,044,344</u>

## *Miami County, Ohio*

### *Demographic and Economic Statistics Last Ten Years*

Calendar Year	2010	2011	2012	2013
<b>Population</b> <sup>(1)</sup>				
Miami County	102,506	102,506	102,506	102,506
<b>Income</b> <sup>(2)</sup>				
Total Personal (in thousands)	\$3,593,040	\$3,794,875	\$4,016,288	\$4,140,935
Per Capita	\$35,052	\$37,021	\$39,181	\$40,397
<b>Unemployment Rate</b> <sup>(3)</sup>				
Federal	9.6%	8.5%	8.1%	7.4%
State	10.1%	7.9%	7.2%	7.4%
Miami County	9.6%	7.6%	7.0%	7.2%
<b>Civilian Work Force Estimates</b> <sup>(3)</sup>				
State	5,897,600	5,791,000	5,747,900	5,765,700
Miami County	54,200	53,100	52,400	52,100

**Sources:**

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

***Miami County, Ohio***

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2014	2015	2016	2017	2018	2019
102,506	102,506	102,506	102,506	102,506	102,506
\$4,131,094 \$40,301	\$4,299,307 \$41,942	\$4,474,387 \$43,650	\$4,678,271 \$45,639	\$4,874,365 \$47,552	\$4,874,365 \$47,552
6.2%	5.3%	4.9%	4.4%	3.9%	3.7%
5.7%	4.9%	4.9%	5.0%	4.6%	4.1%
5.3%	4.4%	4.3%	4.2%	3.9%	3.7%
5,719,500 51,800	5,700,300 52,200	5,713,100 52,600	5,780,000 53,700	5,754,900 53,200	5,802,300 54,100



## *Miami County, Ohio*

### *Principal Employers Current Year and Nine Years Ago*

		2019	
Employer	Nature of Business	Number of Employees	Rank
Upper Valley Medical Center	Hospital	1,362	1
Clopay Bldg./Products	Manufacturing	1,272	2
Meijer Distribution	Warehouse	1,121	3
F & P America	Manufacturing	851	4
Collins Aerospace	Manufacturing	830	5
Miami County	Government	827	6
ConAgra	Manufacturing	775	7
Troy City Schools	School	613	8
ITW/Hobart Corporation	Manufacturing	388	9
Piqua City Schools	School	356	10
Total		<u>8,395</u>	
Total Employment within the County		<u><u>54,100</u></u>	

		2010	
Employer	Nature of Business	Number of Employees	Rank
Upper Valley Medical Center	Hospital	1,579	1
Miami County	Government	860	2
Meijer Distribution	Warehouse	758	3
Goodrich Corporation	Manufacturing	667	4
Troy City School District	School	641	5
ITW/Hobart Brothers Corporation	Manufacturing	580	6
Hobart Corporation	Manufacturing	546	7
F & P America Mfg. Inc.	Manufacturing	500	8
Evenflo Juvenile Furniture Company	Manufacturing	287	9
Clopay Building Products Inc.	Manufacturing	274	10
Total		<u>6,692</u>	
Total Employment within the County		<u><u>54,200</u></u>	

Source: County Auditor's Office

## *Miami County, Ohio*

### *Full Time Equivalent Employees by Function Last Ten Years*

	2010	2011	2012	2013	2014
<b>Governmental Activities</b>					
General Government					
Legislative and Executive					
Commissioners	11.00	11.00	11.50	10.00	11.00
Auditor	21.00	21.00	24.50	27.00	25.50
Treasurer	5.00	5.00	5.00	5.50	5.50
Prosecutor	9.50	9.50	10.50	12.00	11.00
Planning and Zoning	2.00	0.00	0.00	0.00	0.00
Elections	7.00	7.00	6.00	8.00	10.00
Records Center	6.50	6.00	5.50	6.00	6.00
Building Regulations	9.00	0.00	0.00	0.00	0.00
Maintenance	8.00	9.00	9.50	10.50	10.50
Department of Development	3.00	13.00	13.00	15.00	18.00
Judicial					
Law Library	1.00	0.50	0.50	0.50	0.50
Common Pleas Court	12.00	13.00	13.00	14.00	14.50
Probate Court	5.00	5.00	5.00	5.00	5.00
Municipal Court	36.00	26.50	26.50	27.00	25.50
Juvenile Court	17.00	16.00	13.50	21.50	22.00
Public Defender	6.00	5.50	5.50	5.50	4.50
Clerk of Courts	15.00	24.00	26.50	25.00	26.50
Public Safety					
Coroner	1.00	1.00	1.00	1.00	1.00
Communication Center - 911	27.00	26.00	23.00	25.00	25.00
Sheriff	86.00	84.00	84.00	101.50	103.00
Adult Probation	2.00	1.50	1.50	1.00	1.00
Juvenile Probation	5.00	5.00	8.00	5.00	5.00
Juvenile Detention Center	27.50	26.00	27.00	27.50	29.00
Juvenile Rehabilitation Center	35.00	31.50	27.00	24.50	32.00
Public Works					
Water Districts	3.00	2.00	2.00	2.00	4.00
Sanitary Sewer	7.00	6.00	5.50	6.50	6.50
Transfer Station	15.50	18.00	16.50	14.50	14.50
Engineering	51.00	40.00	40.00	39.00	41.00
Transit	2.00	2.00	2.00	2.00	2.00
Health					
Board of Health	27.50	26.50	25.00	25.50	28.50
Dog and Kennel	5.50	5.50	5.50	5.50	5.50
Riverside MRDD	125.50	121.00	118.50	118.50	115.00
FCFC / Help Me Grow	5.50	3.50	4.00	3.00	4.00
WIC	5.00	5.50	5.50	5.50	5.00
Tri-County	13.00	14.00	11.00	14.00	14.00

***Miami County, Ohio***

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2015	2016	2017	2018	2019
11.50	10.00	11.00	10.00	11.00
25.50	25.50	26.50	25.00	26.00
4.00	4.50	4.50	4.50	5.00
11.00	11.00	10.00	10.50	10.00
0.00	0.00	0.00	0.00	0.00
7.50	7.50	6.00	6.50	7.00
6.00	6.00	6.00	5.50	5.50
0.00	0.00	0.00	0.00	0.00
10.50	10.00	11.50	9.00	11.00
16.00	16.00	18.00	18.00	19.00
0.50	0.50	0.50	0.50	0.50
14.50	15.50	16.50	12.00	15.00
5.00	5.00	5.00	5.00	5.00
28.00	29.50	29.50	28.00	29.00
21.50	20.50	20.50	20.00	19.50
5.50	5.50	5.50	5.50	6.50
25.50	26.50	26.00	25.00	26.00
1.00	1.00	1.00	1.00	1.00
25.50	26.50	22.50	26.50	26.00
104.50	106.50	106.50	106.00	119.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
27.50	25.50	26.50	25.00	27.00
32.00	31.00	27.50	29.00	26.00
4.00	4.00	4.00	4.00	4.00
6.00	6.00	6.00	6.00	6.00
14.50	15.50	16.50	14.50	16.50
40.00	43.50	38.50	36.00	34.00
2.00	2.00	2.00	2.50	2.50
28.00	33.50	37.50	38.50	37.50
5.50	6.00	6.00	3.00	6.00
101.00	94.50	67.00	70.50	70.00
0.00	0.00	0.00	0.00	0.00
5.00	0.00	0.00	0.00	0.00
17.00	20.00	27.00	24.00	25.50

(Continued)

***Miami County, Ohio***

*Full Time Equivalent Employees by Function  
Last Ten Years*

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Human Services					
Children's Services	32.00	31.00	30.50	32.50	31.00
Veteran Services	5.50	5.50	6.50	7.00	7.50
Child Support Enforcement Agency	20.50	21.00	21.50	20.50	21.50
Jobs and Family Services	45.50	43.50	39.50	37.00	39.50
David L Brown Youth Center	10.00	10.00	9.50	9.00	9.00
Victim Witness Program	4.00	3.00	4.00	3.00	4.00
Conservation and Recreation					
Soil and Water Conservation	6.00	6.00	5.00	5.00	5.00
Park District	<u>36.50</u>	<u>36.00</u>	<u>38.00</u>	<u>39.00</u>	<u>36.50</u>
	<u>778.00</u>	<u>747.00</u>	<u>737.50</u>	<u>767.00</u>	<u>786.00</u>

**Source:** Miami County Auditor



*Miami County, Ohio*

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<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
34.50	33.00	28.50	29.50	21.00
7.50	6.50	7.00	7.00	8.50
20.00	19.00	21.00	22.00	25.00
40.00	35.00	36.50	31.50	35.00
8.50	9.50	0.00	0.00	0.00
4.50	3.50	3.50	4.50	4.50
5.00	5.00	5.00	5.00	5.00
<u>41.00</u>	<u>43.50</u>	<u>38.50</u>	<u>48.00</u>	<u>48.00</u>
<u>767.00</u>	<u>764.00</u>	<u>725.50</u>	<u>719.00</u>	<u>744.00</u>

## *Miami County, Ohio*

### *Operating Indicators by Function Last Ten Years*

	2010	2011	2012	2013
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	1,860	1,818	1,825	1,829
Number of Public Hearings	29	24	27	17
Auditor				
Number of Non-exempt Conveyances	1,983	1,861	1,499	2,485
Number of Exempt Conveyances	1,328	1,365	2,135	1,590
Number of Real Estate Transfers	3,311	3,226	3,634	4,075
Number of General Warrants Issued	26,681	25,207	23,819	23,391
Number of Payroll Warrants Issued	22,783	21,949	21,472	21,454
Number of Receipt Pay-ins Issued	21,177	22,289	19,084	20,329
Treasurer				
Number of Parcels Billed ***	49,765	49,982	50,073	50,164
Number of Parcels Collected ***	47,414	47,631	47,616	47,518
Prosecuting Attorney				
Number of Criminal Cases - Common Pleas	451	426	506	510
Number of Criminal Cases - Juvenile Court	1,234	1,548	1,293	1,143
Board of Elections				
Number of Registered Voters	71,894	68,220	70,675	69,695
Number of Voters Last General Election	38,985	35,107	52,014	14,547
Percentage of Registered Voters that Voted	54.23%	47.97%	73.90%	20.87%
Recorder				
Number of Deeds Recorded	3,468	3,122	3,229	4,019
Number of Mortgages Recorded	4,918	4,106	4,974	5,164
Number of Military Discharges Recorded	11	10	9	10
Buildings and Grounds				
Number of Buildings	47	36	35	35
Square Footage of Buildings	615,363	500,161	408,874	408,874
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	1,146	915	846	673
Number of Criminal Cases Filed	451	426	506	477
Number of Domestic Cases Filed	517	509	473	422

*Miami County, Ohio*

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2014	2015	2016	2017	2018	2019
1,845	1,825	1,830	1,735	1,683	1,871
23	132	24	25	8	21
2,263	2,510	1,479	1,397	1,329	2,825
1,544	1,494	2,631	2,676	2,916	1,420
3,807	4,004	4,110	4,073	4,245	4,245
20,698	19,675	20,196	18,945	18,417	18,565
21,494	22,631	21,386	22,533	21,824	21,495
20,172	18,686	18,036	18,145	18,665	18,767
50,506	50,657	50,830	50,772	50,977	51,410
47,505	47,813	48,451	48,475	48,684	49,251
523	569	725	609	690	621
906	1,154	856	968	746	726
70,960	68,801	72,259	73,018	74,342	71,743
31,517	34,667	53,940	22,889	42,223	16,649
44.42%	49.94%	74.65%	31.35%	56.79%	23.21%
3,395	3,630	4,058	3,997	3,979	4,158
3,540	3,928	4,364	3,977	3,849	4,175
17	88	13	183	174	135
37	37	37	37	37	37
483,256	483,256	483,256	483,265	506,256	511,957
648	566	567	515	487	505
523	569	725	609	690	621
405	420	352	383	396	396

## *Miami County, Ohio*

### *Operating Indicators by Function Last Ten Years*

	2010	2011	2012	2013
<b>Probate Court</b>				
Number of Estates Filed	556	618	631	534
Number of Guardianships Filed	55	66	60	67
Number of Adoptions Filed	52	42	48	34
Number of Marriages Filed	654	620	652	666
<b>Juvenile Court</b>				
Number of Civil Cases Filed	2,817	2,944	2,923	2,637
Number of Criminal / Delinquent Cases	1,000	1,261	971	845
Number of Traffic Cases	589	572	571	478
Number of Adult Cases	100	138	116	100
Number of Unruly Cases	234	323	322	298
<b>Municipal Court</b>				
Number of Civil Cases Filed	3,094	2,921	2,908	2,184
Number of Criminal and Traffic Cases Filed	15,859	15,164	17,310	16,801
<b>Clerk of Courts</b>				
Number of Domestic relations Cases Filed	517	509	473	422
Number of Civil Cases Filed	1,146	915	846	673
Number of Criminal Cases Filed	470	452	506	510
Number of Domestic Violence Cases Filed	352	326	336	392
Number of Appeals Filed	38	32	26	44
Number of Certificates of Judgement Filed	3,289	3,570	3,904	3,452
Number of Titles Issued	39,335	41,891	42,958	44,174
<b>Public Safety</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average Daily Jail Census	104	99	106	N/A
Prisoners Booked	3,060	2,600	2,380	2,330
Prisoners Released	3,002	2,614	2,385	2,341
<b>Enforcement</b>				
Number of Citations Issued	1,268	1,461	2,327	2,274
Number of Warrants Served	632	584	616	478
Number of Calls for Service	46,642	20,189	20,970	21,508
Number of Sheriff Sales - Real Estate	801	549	369	510

*Miami County, Ohio*

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2014	2015	2016	2017	2018	2019
537	542	550	547	492	632
62	73	49	71	54	51
37	48	71	48	55	51
658	628	657	681	672	632
2,744	2,661	2,599	2,439	2,479	2,038
906	866	856	726	517	726
464	475	535	560	495	560
113	158	137	103	79	103
290	288	275	242	229	242
2,029	2,191	2,253	2,612	2,703	2,928
16,556	15,708	16,342	16,504	16,284	14,745
405	420	366	383	361	408
648	566	567	515	487	505
523	569	725	609	690	621
304	365	352	375	396	396
36	29	25	33	31	22
4,095	3,257	2,672	4,321	506	579
45,601	47,431	46,789	47,075	45,156	45,855
N/A	N/A	N/A	N/A	N/A	N/A
2,385	2,388	2,569	2,966	3,343	3,097
2,411	2,358	2,615	2,952	3,385	3,094
2,269	1,769	1,818	1,871	1,591	1,527
85	37	103	157	189	2,388
21,317	19,267	19,000	21,425	19,729	23,463
260	192	254	210	143	101

## *Miami County, Ohio*

### *Operating Indicators by Function Last Ten Years*

	2010	2011	2012	2013
Disaster Services				
Number of Calls for Service	121,099	142,816	133,501	153,072
Number of 9-1-1 Calls/Texts	75,023	85,850	74,584	68,612
Coroner				
Number of Cases Investigated	70	230	200	88
Number of Autopsies Performed	44	37	54	39
Public Works				
Engineer				
Miles of Road Resurfaced	16.00	13.00	9.00	10.53
Number of Bridges Replaced / Improved	17	15	10	11
Number of Culverts Built / Replaced / Improved	27	32	28	53
Building Department				
Number of Residential Permits Issued	111	307	116	114
Number of Commercial Permits Issued	301	295	419	368
Number of Inspections Performed	4,120	7,200	5,350	4,820
Sewer District				
Number of Tap-ins	37	13	31	97
Number of Customers	2,127	2,262	2,336	2,545
Water District				
Number of Tap-ins	6	8	6	5
Number of Customers	1,878	1,887	1,882	1,909
Health				
Dog and Kennel				
Number of Dog Tags Sold - Regular	19,817	19,722	19,640	19,937
Number of Dog Tags Sold - Kennel Sets	101	95	73	76
Board of Developmental Disabilities				
Number of Students Enrolled				
Early Intervention Program	140	128	127	106
Preschool Program	20	16	14	16
Number Employed at Workshop	107	132	130	122
Mental Health				
Average Client Count - Intensive	341	393	294	140
Average Client Count - Non-intensive	10,333	10,243	10,602	14,034
Average Client Count - Early Intervention	385	294	119	26

*Miami County, Ohio*

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2014	2015	2016	2017	2018	2019
152,671	144,451	100,300	90,934	93,374	102,744
89,505	91,157	65,370	59,165	59,974	62,110
60	229	250	252	241	238
50	60	51	58	43	40
15.11	11.00	22.00	25	23	22
7	9	12	4	4	4
40	39	87	70	68	55
114	144	152	186	219	202
335	392	498	401	575	415
4,490	5,360	6,500	4,639	4,700	4,509
12	11	22	26	23	18
2,618	2,724	2,879	2,904	2,918	3,014
7	14	25	31	16	22
1,907	1,937	1,984	2,046	2,136	2,119
19,248	18,761	17,817	17,614	17,193	16,600
31	25	24	26	28	24
115	114	152	243	255	310
14	N/A	N/A	N/A	N/A	N/A
121	N/A	89	106	0	N/A
158	210	211	314	257	241
11,454	4,732	7,487	12,122	28,527	27,191
12	20	21	24	12	10

## *Miami County, Ohio*

### *Operating Indicators by Function Last Ten Years*

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Human Services				
Job and Family Services				
Average Client Count - Food Stamps	46,560	50,316	46,740	46,176
Average Client Count - Disability Assistance	804	852	804	600
Average Client Count - WIA	28,280	21,066	21,275	17,646
Childrens Services				
Average Client Count - Foster Care	67	70	74	67
Average Client Count - Adoption	11	7	3	13
Veterans Services				
Number of Clients Served	923	883	1,043	1,190
Amount of Financial Assistance Paid	539,801	513,838	582,725	613,131
Conservation and Recreation				
Parks				
Number of Parks	12	15	15	15
Total Acreage	2,131	2,037	2,037	2,037
Miles of Trails	30.00	31.00	41.00	30.00

Source: County Auditor's Office

\*\*\* = Tax Year, Not Collection Year



*Miami County, Ohio*

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<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
47,124	47,688	47,448	44,580	41,460	42,768
396	312	276	204	0	0
29,304	14,642	10,776	8,566	9,263	6,052
64	64	100	60	45	56
1	4	9	2	10	9
894	844	663	395	258	207
431,093	391,118	306,453	192,139	125,471	109,717
15	15	16	15	15	15
2,037	2,046	2,116	2,116	2,140	2,190
38.00	38.00	38.00	40.00	40.00	42.00

## *Miami County, Ohio*

### *Capital Asset Statistics by Function Last Ten Years*

	2010	2011	2012	2013
<b>Governmental Activities</b>				
General Government				
Legislative				
Land	\$513,338	\$513,338	\$513,338	\$513,338
Construction in Progress	0	0	0	0
Buildings	29,863,179	30,827,682	35,205,636	35,392,639
Improvements Other than Buildings	41,541	80,050	80,050	80,050
Machinery and Equipment	4,825,686	4,861,781	5,179,706	5,467,335
Judicial				
Buildings	59,521	59,521	59,521	59,521
Machinery and Equipment	1,039,383	1,071,473	1,027,627	1,021,131
Public Safety				
Land	24,921	24,921	24,921	24,921
Buildings	7,700,216	7,700,216	8,432,010	8,432,010
Improvements Other than Buildings	30,948	30,948	30,948	30,948
Machinery and Equipment	7,264,281	7,361,807	7,617,859	7,699,911
Public Works				
Land	4,952,876	4,952,876	4,952,876	4,952,876
Buildings	2,120,659	2,120,659	2,120,659	2,120,659
Improvements Other than Buildings	105,694	105,694	105,694	105,694
Machinery and Equipment	4,871,449	4,971,189	5,010,565	5,123,108
Infrastructure	75,553,036	77,023,050	84,071,457	84,690,127
Health				
Land	26,600	26,600	26,600	26,600
Buildings	1,433,682	1,433,682	1,433,682	1,880,787
Improvements Other than Buildings	30,992	30,992	42,314	42,314
Machinery and Equipment	1,529,472	1,510,914	1,706,230	1,762,989
Human Services				
Buildings	1,601,903	1,601,903	1,601,903	1,601,903
Improvements Other than Buildings	94,305	94,305	94,305	94,305
Machinery and Equipment	494,715	513,021	540,728	605,733
Total Governmental Cost	<u>\$144,178,397</u>	<u>\$146,916,622</u>	<u>\$159,878,629</u>	<u>\$161,728,899</u>

Source: County Auditor's Office

\* Restated

***Miami County, Ohio***

2014	2015	2016	2017	2018	2019
	*				
\$513,338	\$513,338	\$513,338	\$513,338	\$513,338	\$513,338
54,499	0	0	0	0	0
35,392,639	36,332,309	36,332,309	36,332,309	36,332,309	35,217,901
80,050	80,050	80,050	80,050	80,050	80,050
5,555,230	6,414,585	6,503,929	4,926,148	5,016,466	4,767,085
59,521	44,796	44,796	44,796	44,796	44,796
1,000,797	1,109,368	1,327,037	1,222,950	1,055,313	1,150,206
24,921	24,921	24,921	24,921	24,921	24,921
8,432,010	8,432,010	8,474,174	8,485,005	8,485,005	8,485,005
30,948	30,948	30,948	30,948	30,948	30,948
7,629,222	9,865,303	9,811,745	7,358,672	7,362,587	7,492,255
4,980,165	4,980,165	4,996,563	4,996,563	5,001,854	5,001,854
2,120,659	2,120,659	2,120,659	2,120,659	2,120,659	2,120,659
105,694	105,694	105,694	105,694	105,694	105,694
5,310,041	5,476,210	5,814,130	6,645,349	7,141,647	7,282,349
88,852,863	95,234,351	97,921,495	100,881,944	103,540,094	105,803,690
26,600	26,600	26,600	26,600	26,600	26,600
2,022,658	2,482,670	2,603,277	2,603,277	2,919,911	2,919,911
42,314	42,314	42,314	42,314	42,314	42,314
1,778,011	1,844,852	1,666,973	1,678,767	1,571,355	1,156,214
1,601,903	662,232	662,232	662,232	662,232	639,626
94,305	94,308	94,308	94,308	94,308	0
640,798	629,002	610,231	569,427	535,176	554,920
<u>\$166,349,186</u>	<u>\$176,546,685</u>	<u>\$179,807,723</u>	<u>\$179,446,271</u>	<u>\$182,707,577</u>	<u>\$183,460,336</u>



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

# OHIO AUDITOR OF STATE KEITH FABER



## MIAMI COUNTY

### AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 8/25/2020

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)