

**MIAMI COUNTY  
MIAMI COUNTY, OHIO  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED  
DECEMBER 31, 2016**

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





# Dave Yost • Auditor of State

Board of County Commissioners  
Miami County  
201 West 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, 2016 through December 31, 2016. 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.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

October 4, 2017

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**MIAMI COUNTY, OHIO  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2016**

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**MIAMI COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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 Agriculture</u></b>				
<i>Passed through Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	05-PU-15	\$ 4,617	\$ 0
School Breakfast Program	10.553	05-PU-16	45,863	0
National School Lunch Program	10.555		0	10,151
National School Lunch Program	10.555	LL-P4-15	8,707	0
National School Lunch Program	10.555	LL-P4-16	89,010	0
Total Child Nutrition Cluster			<u>148,197</u>	<u>10,151</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	G-1011-11-5084/5085	404,805	0
Total SNAP Cluster			<u>404,805</u>	<u>0</u>
<b>Total U.S. Department of Agriculture</b>			<u>553,002</u>	<u>10,151</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 Program and Non-Entitlement Grants in Hawaii	14.228	B-F-14-1BY-1	50,613	0
Community Development Block Grants/State Program and Non-Entitlement Grants in Hawaii	14.228	B-F-15-1BY-1	89,799	0
Community Development Block Grants/State Program and Non-Entitlement Grants in Hawaii	14.228	B-C-15-1BY-1	260,297	0
Total CFDA #14.228			<u>400,709</u>	<u>0</u>
Home Investment Partnership Program	14.239	B-C-15-1BY-2	162,510	0
<b>Total U.S. Department of Housing and Urban Development (HUD)</b>			<u>563,219</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	2016VAGENE120	139,554	0
Crime Victim Assistance	16.575	2017VAGENE120	35,678	0
Total CFDA #16.575			<u>175,232</u>	<u>0</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-JG-LLE-5185	10,000	0
<i>Passed Through Ohio Department of Youth Services</i>				
Juvenile Accountability Block Grant	16.523	2013-JB-016-B015	11,735	0
<b>Total U.S. Department of Justice</b>			<u>196,967</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-Peyser Funded Activities	17.207		17,994	0
Total Employment Service Cluster			<u>17,994</u>	<u>0</u>
WIA Cluster:				
WIA Adult Program:				
Adult Program	17.258	FY 15	37,628	0
WIOA Adult Program	17.258	PY 15	163,290	0
State Special Projects	17.258	FY 15	103,978	0
Total CFDA #17.258			<u>304,896</u>	<u>0</u>
WIA - Youth				
Youth Activities Program	17.259	PY 14	14,208	0
Youth Activities Program (PY 15)	17.259	PY 15	123,606	0
Youth Activities Administrative (PY 15)	17.259	PY 15	983	0
CCMEP Youth Program	17.259	PY 16	1,993	0
Total CFDA #17.259			<u>140,790</u>	<u>0</u>
WIA Dislocated Worker Formula Grants	17.278	FY 15	91,435	0
WIA Dislocated Worker Formula Grants	17.278	PY 15	87,351	0
Total CFDA #17.278			<u>178,786</u>	<u>0</u>
Total WIA Cluster			<u>624,472</u>	<u>0</u>
<b>Total U.S. Department of Labor</b>			<u>642,466</u>	<u>0</u>

(Continued)

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**  
**(CONTINUED)**

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures	Non-Cash Expenditures
<b>U.S. Department of Transportation</b>				
<i>Passed through Ohio Department of Transportation</i>				
Federal Transit Cluster:				
Federal Transit Formula Grants	20.507	OH-90-X750	256,784	0
Federal Transit Formula Grants	20.507	OH-2016-022	197,491	0
Total Federal Transit Cluster			454,275	0
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	MIA-CR33-1.64	171,299	0
Highway Planning and Construction	20.205	BALL BANK CURVE	43,452	0
Total Highway Planning and Construction Cluster			214,751	0
<i>Passed through Ohio Department of Public Safety</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	STEP-2016-55-00-00-00481-00	21,189	0
National Priority Safety Programs	20.616	IDEP-2016-55-00-00-00347-00	31,568	0
Total Highway Safety Cluster			52,757	0
<b>Total U. S. Department of Transportation</b>			721,783	0
<b>U.S. Department of Education</b>				
<i>Passed through Ohio Department of Health:</i>				
Special Education-Grants for Infants and Families	84.181	55-1-002-1-HG-0716	111,969	0
Total CFDA #84.181			111,969	0
<b>Total U.S. Department of Education</b>			111,969	0
<b>U.S. Department of Health and Human Services</b>				
<i>Passed through Ohio Department of Jobs and Family Services</i>				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1101-11-5085/5084	84,134	0
Promoting Safe and Stable Families	93.556		53,804	0
Temporary Assistance for Needy Families	93.558		391,201	0
Temporary Assistance for Needy Families	93.558		326,866	0
Total CFDA #93.558			718,067	0
Child Support Enforcement	93.563		1,095,095	0
CCDF Cluster:				
Childcare and Development Block Grant	93.575		28,189	0
Total CCDF Cluster			28,189	0
Foster Care Title IV-E	93.658	G-1011-11-5085	584,014	0
Foster Care Title IV-E	93.658	G-1213-06-0240	110,743	0
Foster Care Title IV-E	93.658	G-1213-06-0240	104,259	0
Total CFDA #93.658			799,016	0
Adoption Assistance	93.659	G-1011-11-5084	329,761	0
Social Services Block Grant	93.667		694,678	0
Chafee Foster Care - Independence Program	93.674		34,935	0
Medicaid Cluster:				
Medical Assistance Program	93.778		545,997	0
Medical Assistance Program	93.778		26,672	0
Medical Assistance Program	93.778		754	0
Total Medicaid Cluster Passed through the Ohio Department of Jobs and Family Services			573,423	0
Money Follows the Person Rebalancing Demonstration	93.791		44,467	0
Total Passed through Ohio Department of Jobs and Family Services			4,455,569	0
<i>Passed through Ohio Department of Health</i>				
Promoting Safe and Stable Families	93.556	SFY16	11,021	0
Total CFDA #93.556			11,021	0
Total Passed through Ohio Department of Health			11,021	0
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	G-1101-11-5085/5084	61,693	0
Medicaid Cluster:				
Medical Assistance Program - Special Programs for the Aging-Title VII, Chapter 2, Long-Term Care	93.778	G-1101-11-5085/5084	257,788	0
Total Medicaid Cluster Passed through the Ohio Department of Developmental Disabilities			257,788	0
Total Passed Through Ohio Department of Developmental Disabilities			319,481	0
<b>Total U.S. Department of Health and Human Services</b>			4,786,071	0

(Continued)



**MIAMI COUNTY, OHIO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

<b>Federal Grantor</b> <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	EMW-2015-EP-00034-S01	34,582	0
Emergency Management Performance Grants	97.042	EMC-2016-EP-00004-S01	22,569	0
<i>Total CFDA #97.042</i>			<u>57,151</u>	<u>0</u>
<b>Total U.S. Department of Homeland Security</b>			<u>57,151</u>	<u>0</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 7,632,628</u>	<u>\$ 10,151</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, 2016**

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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, 2016. 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 assets, 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, 2016**  
**(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 2016 is as follows:

Beginning Loans Receivable Balance at January 1, 2016	\$ 1,735,625
Loans Made	73,800
Loan Principal Repaid	<u>(207,162)</u>
Ending Loans Receivable Balance at December 31, 2016	<u><u>\$ 1,602,263</u></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 BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

The Honorable Dave Yost  
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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, Ohio (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 19, 2017, wherein we noted that the County restated its net position at December 31, 2015 for governmental and business-type activities to make corrections to the balances of capital assets. Our report refers to other auditors who audited the financial statements of Riverside Training Industries, Inc. (discretely presented component unit), as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters those auditors separately reported.

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

In planning and performing our audit of the financial statements, we considered Miami County, Ohio'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 Miami County, Ohio's internal control. Accordingly, we do not express an opinion on the effectiveness of Miami County, Ohio'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 Miami County, Ohio'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 Miami County, Ohio'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 that testing, and not to provide an opinion on the effectiveness of Miami County, Ohio's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Miami County, Ohio's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**James G. Zupka,**  
**CPA, President**

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

Digitally signed by James G. Zupka, CPA, President  
DN: cn=James G. Zupka, CPA, President, o=James G.  
Zupka, CPA, Inc., ou=Accounting,  
email=jgzcpa@sbcglobal.net, c=US  
Date: 2017.07.28 12:30:50 -04'00'

July 19, 2017

**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 FEDERAL 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  
Members of the Audit Committee  
Miami County, Ohio

The Honorable Dave Yost  
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 Miami County, Ohio's major federal programs for the year ended December 31, 2016. Miami County, Ohio'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 the requirements of 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 Miami County, Ohio'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 Miami County, Ohio'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 Miami County, Ohio's compliance.

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

In our opinion, Miami County, Ohio, 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, 2016.

### **Report on Internal Control Over Compliance**

Management of Miami County, Ohio, 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 Miami County, Ohio'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 the 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 Miami County, Ohio'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 audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, Ohio, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Miami County, Ohio's basic financial statements. We issued our report thereon dated July 19, 2017, which contained unmodified opinions on those financial statements. Our opinion also explained that the County restated its net position at December 31, 2015 for the governmental activities and business-type activities to make corrections to the balances of capital assets. 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 purposes 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, President**  
James G. Zupka, CPA, Inc.  
Certified Public Accountants

Digitally signed by James G. Zupka, CPA, President  
DN: cn=James G. Zupka, CPA, President, o=James  
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July 19, 2017

**MIAMI COUNTY, OHIO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

<b>1. <u>SUMMARY OF AUDITOR'S RESULTS</u></b>		
2016(i)	Type of Financial Statement Opinion	Unmodified
2016(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2016(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
2016(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2016(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2016(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
2016(v)	Type of Major Programs' Compliance Opinions	Unmodified
2016(vi)	Are there any audit findings under 2 CFR 200.516(a)?	No
2016(vii)	Major Programs (list):	
	Temporary Assistance for Needy Families - CFDA #93.558	
	Child Support Enforcement - CFDA #93.563	
2016(viii)	Dollar Threshold: A/B Programs	Type A: \$750,000 Type B: All Others
2016(ix)	Low Risk Auditee?	Yes
<b>2 <u>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</u></b>		
	None.	
<b>3 <u>FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</u></b>		
	None.	

**MIAMI COUNTY, OHIO  
STATUS OF PRIOR FINDINGS AND RECOMMENDATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

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The prior audit report, as of December 31, 2015, included no citations or instances of noncompliance. Management letter recommendations have been corrected, repeated, or procedures instituted to prevent occurrences in this audit period.

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# **Miami County, Ohio**



**2016**

**Comprehensive Annual Financial Report  
Year Ended December 31, 2016**



**MIAMI COUNTY, OHIO**

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2016

*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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July 19, 2017

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, 2016 is hereby presented to its citizens. The report has been prepared in accordance with generally accepted accounting principles established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

#### **Introduction**

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

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

#### **The Reporting Entity:**

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

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2016***

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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.

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

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

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

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

- Miami County 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, 2016***

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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.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2016***

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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 2016 unemployment rate for Miami County decreased to 4.3% (2016) from 4.4% (2015), compared with a 4.9% rate for the State of Ohio and a 4.9% rate for the nation. Historically, Miami County has experienced a lower unemployment rate than that of the state or the nation.

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

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

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

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2016***

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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.

The new Kroger Marketplace opened in January 2016, representing an \$18 million investment in the community. The 124,439 square foot Kroger Marketplace was built perpendicular to the existing 60,000 square foot Kroger store, which was demolished in March 2016. The new Kroger Marketplace is one of the largest Kroger stores in the region and features a sushi bar, an expanded pharmacy, a health clinic, a wine bar, apparel, household items, Fred Meyers Jewelers and a Greenville Federal Bank branch. It is also the first Dayton-area store to offer online shopping through its ClickList online shopping feature. The store employs more than 400 employees.

ConAgra Foods completed an expansion project during 2016 that included a \$13 million addition to its smokehouse in Troy. The manufacturer expanded the smokehouse at its Dye Mill Road plant by adding another 10,000 square feet of space and purchased more cooking equipment to support an increase in production of its Slim Jim snack food product line. The plant currently has around 289,000 square feet of space on its 19 acre Troy site which produces frozen pizzas for school lunches as well. Since 2010 employment at the Troy site has boomed from 385 to 734.

Clopay Building Products Co. Inc. announced in October 2015 that it expected to create 205 full-time positions by 2019, generating \$10.5 million in additional annual payroll and retaining \$34.9 million in existing payroll as a result of the company's expansion project in Troy. The company already employs around 900 employees at the Troy facility. The State of Ohio and local governments have provided over \$16 million in incentives, including low cost financing, tax incentives and grants for the project. The expansion cost an estimated \$30 million and included improvements to Clopay's existing 1 million square foot building as well as adding an additional 200,000 square feet of space and new manufacturing equipment. Construction was completed during late summer 2016. Clopay manufactures residential garage doors and supplies commercial overhead sectional garage doors and coiling steel doors.

StoryPoint, a Michigan based company announced plans in April 2015 to build a 185,000 square foot senior living development on a 14 acre site located in Troy. The project cost an estimated \$18 million. The community, which is called Story Point of Troy, has 158 units, 92 of which are independent living. The rest are licensed assisted living and memory care. The development opened in late 2016.

In February 2016 J&L Wood Products, Inc. bought a new facility in Tipp City for \$825,000 with plans to expand manufacturing operations. The new 54,000 square foot facility on seven acres of land will allow the company to double its manufacturing and employ additional new workers. The company makes custom wood crating and pallets, for customers like automotive, plastics and steel companies.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2016***

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In September 2016 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 \$4.5 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, 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 village of West Milton announced plans in November 2016 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 2016 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.

In December 2016 Tipp City approved local tax incentives to a Wisconsin-based plastics company to bring new manufacturing to the area. Gateway Plastics, Inc. is proposing a \$30 million investment for a plastics manufacturing plant that would employ 200 people within three years. The company would build a 300,000 square foot facility to manufacture plastic containers for the food and pet industries. A \$20 million facility along with a \$10 million investment in machinery, equipment and fixtures has been proposed.

In February 2017 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.

In March 2017 Piqua announced a new senior housing project along the city's riverfront as part of the Downtown Riverfront District Redevelopment project. This new development would be part of a \$40 to \$50 million campus proposed along the city's riverfront. The proposed independent living center, which would be a four-story apartment building, to be called Piqua Fieldhouse Lofts, would represent around a \$10 million investment in the community center campus plan and will be under construction by 2018.

In July 2017 Kettering Health Network announced plans to build a new hospital in Troy. The new hospital will include a three-story, 100,000 square foot facility and is expected to create 120 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 is expected to cost around \$60 million and is scheduled to be completed in late 2018.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2016***

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#### **Major Initiatives**

##### **Present:**

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

Transfer Station Residential Solid Waste Drop-Off Facility and Steel Canopy: The Miami County Solid Waste Transfer Station public traffic flow is continuing to increase. Due to the rising cost for subscription waste collection services being offered in the rural areas of Miami County, residents are electing to haul their own waste. Closure of other facilities has also increased the number of public transactions. On a typical Saturday the Transfer Station will see 300 cars/trucks in a four hour period. To help alleviate long waits and increase the safety of the facility an Un-attended Drop-Off Canopy outside of the current Transfer Station will be constructed. This will allow residents to bring their waste and directly deposit it into a trailer, located safely over a concrete barrier. This project was completed during the spring of 2016.

Transfer Station Scales Replacement: The Miami County Solid Waste Transfer Station was constructed in 1998. Operational improvements were needed at the Transfer Station to ensure the safety, efficiency, and accuracy of the operations in regards to the current scale system. The three (3) original analog scales, installed during initial construction, reached the end of their useful life and were in need of replacement. All three (3) scales consisted of an analog scales system with concrete decks that were replaced with digital scale systems and steel decks. All three (3) new digital scales were in operation as of November 2016.

Phoneton Water: The centralized water distribution system for the Village of Phoneton, located in Bethel Township began in 2014. The project extends a 12" water main to the Village of Phoneton as well as Wiley Industrial Park. The water main will deliver treated water to approximately 100 new residential customers along with existing businesses located within Wiley's Industrial Park. The water main will be installed along US RT 40 from Brandt, west to State Route 202, then south on State Route 202 to Gibson Drive. The water main will also provide service to Wildcat Road, Dinsmore Drive and Shroyer Drive. Funding for this project was provided by the Ohio Public Works Commission and local funds. The project will be complete in early 2017.

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

The highlight of the summer season was the repaving of 22.269 miles of roadways. Included in that mileage were seven roads or 17.167 miles of roadway that were last paved in the 1980's. A joint project with the City of Troy to pave 1.043 miles of McKaig Road from State Route 718 to Dorset Road was funded 53% by Miami County and 47% by the City of Troy. Another joint project was with the City of Piqua to pave 0.75 miles of Hemm Road from CR25A to Drake Road. This project was a 50/50 split between Miami County and the City of Piqua.

During 2016 a safety upgrade on Kessler-Cowlesville Road from Nashville Road on the west and extending east to the Tipp City west corporation limit was possible with funding from the Ohio Public Works Commission. The project, totaling 2.279 miles, consisted of profile and crown corrections to the existing section to provide a more uniform pavement and better drainage off the pavement surface. The funding breakdown on the project was 72% or \$230,987 by OPWC and 28% or \$89,828 local funds.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2016***

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The Eldean Road and Berm Stabilization project was funded 80% by Federal STP funding. The 1.030 mile project involved two feet of pavement widening on each side of the road as well as a two inch overlay for the roadway between Washington Road and Experiment Farm Road. The funding breakdown for this project was \$171,299.34 by MVRPC and \$42,824.83 (20%) local funds.

During 2016 the largest bridge project completed by the in-house crew was the replacement of the Burr Oak-New Hope Road Bridge #3.50. This structure was replaced with 55 foot long prestressed concrete box beams which were competitively bid and awarded to Prestress Services Industries, LLC of Lexington, Kentucky. The total cost for this replacement was \$185,389 which was funded by the Miami County Bridge Levy.

The second of the two larger projects completed by county crews in 2016 was the replacement of Owens Road Bridge #0.16. The bridge was replaced with a 76' – 20' x 5' box culvert which was bid out and awarded to Lindsay Precast, Inc. of Canal Fulton, Ohio at a cost of \$70,459. The total cost to replace the bridge was \$128,311 which was also financed with Miami County Bridge Levy dollars.

In addition to the two larger projects, the in-house crews also replaced Alcony-Conover Road Bridge #3.40 with a 32' – 8' x 4' concrete box culvert. Bridge Levy dollars were used to pay the \$36,583 cost of this project.

Miami County was also fortunate to have had the Casstown-Sidney Road Bridge #6.32 be selected to be replaced by the Ohio Bridge Partnership Program in 2016. This structure was replaced by Brumbaugh Construction of Arcanum, Ohio utilizing 41 foot long prestressed concrete beams. The Ohio Bridge Partnership Program funded the total replacement cost of this structure.

#### **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 at the end of 2019 and will be completed by November of 2020.

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, the 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. Will also include the construction of a small control building to contain the cathodic protection and mixer control systems. Anticipated completion is fall of 2021.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2016***

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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 2022.

#### Miami County Engineer

County Road 25A Resurfacing Project – The project consists of repaving County Road 25A from the Troy corporation limits to the Piqua corporation limits. Estimated cost is \$1,204,991 and the county share is \$238,113 (25%). Estimated completion is 2017.

Troy-Sidney Berm Stabilization and Overlay – The project consists of overlaying and widening Troy-Sidney Road from Statler Road north to State Route 36. Estimated cost is \$368,827 and the county share is \$103,272. Estimated completion is 2018.

Ross Road Resurfacing Project – The project consists of leveling and overlaying Ross Road from State Route 202 on the west and extending east to State Route 201. Estimated cost is \$350,000 and the county share is \$98,000. Estimated completion is 2019.

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 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 483,600 and the county share is \$204,600. Estimated completion is 2021.

Piqua-Troy 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.

#### 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>
Shiloh Road Bridge No. 3.51	Bridge Replacement	\$291,000	2017
Croft Mill Road No. 0.37	Bridge Replacement	\$1,391,000	2019

***Letter of Transmittal  
For the Year Ended December 31, 2016***

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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, 2016***

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The various object levels are:

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

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

### **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, 2016, 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, 2015. 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-five of the past twenty-six 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, 2016***

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**Acknowledgments:**

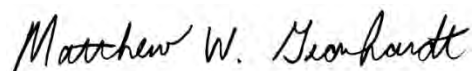
The publication of this report is the culmination of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much time 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, 2016***

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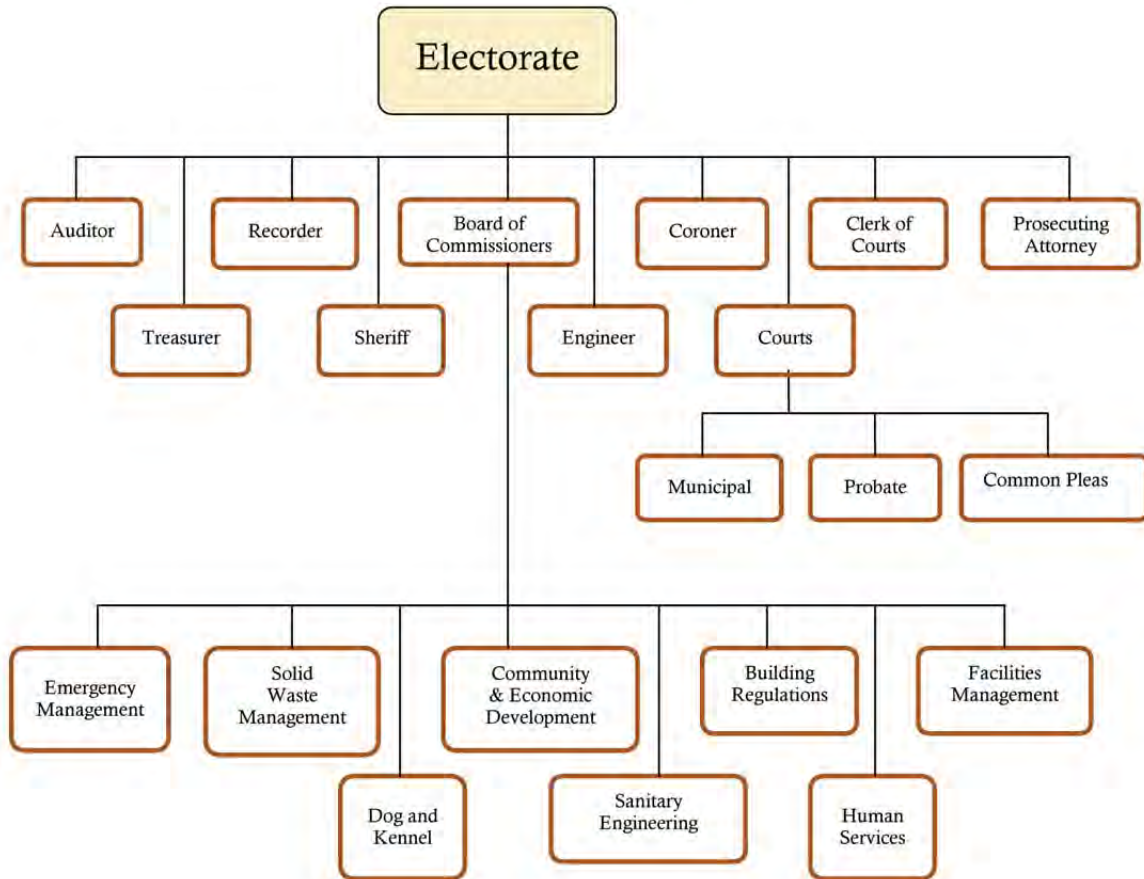
NAME	OFFICE	TERM
<b>BOARD OF COUNTY COMMISSIONERS</b>		
John O'Brien	Commissioner	01/01/07 - 12/31/18
Richard L. Cultice	Commissioner	05/12/11 - 01/01/17
John F. Evans	President	12/01/03 - 01/02/17
<b>OTHER ELECTED OFFICIALS</b>		
Matthew W. Gearhardt	Auditor	05/01/09 - 03/10/19
Jim Stubbs	Treasurer	09/19/11 - 09/01/17
Paul P. Huelskamp	Engineer	03/01/11 - 01/06/17
Jan A. Mottinger	Clerk of Courts	01/01/77 - 01/06/17
Jessica Lopez	Recorder	01/07/13 - 01/06/17
Charles A. Cox, Jr.	Sheriff	01/01/89 - 01/06/17
Anthony E. Kendell	Prosecutor	03/11/13 - 01/06/17
William Ginn, M.D.	Coroner	03/07/15 - 01/06/17
<b>COMMON PLEAS COURT</b>		
Honorable Christopher M. Gee	Administrative Judge	12/06/10 - 12/31/18
Honorable Jeannine Pratt	Judge	02/09/15 - 02/08/20
Probate Division:		
Honorable W. McGregor Dixon	Judge	02/09/09 - 02/08/20
<b>COUNTY MUNICIPAL COURT</b>		
Honorable Elizabeth S. Gutmann	Judge	01/01/00 - 12/31/17
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, 2016**

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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         | Planning Commission            |
| Board of Zoning Appeals       | Mental Health Services Board        | Record Commission              |
| Children's Services Board     | Board of Developmental Disabilities | Rural Zoning Commission        |
| Human Services Advisory Board | Water/Wastewater Advisory Committee | Solid Waste Advisory Committee |
| Board of Elections            | Veterans Services Board             | Park District Board            |
| County Budget Commission      |                                     | Public Defender Commission     |



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, 2015**

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*

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  
Members of the Audit Committee  
Miami County, Ohio

The Honorable David Yost  
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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, Ohio (the County), as of and for the year ended December 31, 2016, 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 did not audit the financial statements of Riverside Training Industries, Inc., which represents all of the assets, liabilities, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Riverside Training Industries, Inc., is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, the Motor Vehicle and Gasoline Tax Fund, the Jobs and Family Services Fund, and the 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 2 to the basic financial statements, the County restated its net position at December 31, 2015 for governmental and business-type activities to make corrections to the balances of capital assets. 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 Liabilities and Pension 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 Miami County, Ohio'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 July 19, 2017, on our consideration of Miami County, Ohio'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 Miami County, Ohio's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "James G. Zupka, CPA, Inc." The signature is written in a cursive, flowing style.

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

July 19, 2017



## MIAMI COUNTY, OHIO

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### ***Management's Discussion and Analysis For the Year Ended December 31, 2016***

***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, 2016. 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 2016 are as follows:**

- ❑ In total, net position increased \$6,230,492. Net position of governmental activities increased \$5,672,192, which represents a 4.1% increase from 2015. Net position of business-type activities increased \$558,300, or 1.8% from 2015.
- ❑ General revenues accounted for \$36 million in revenue or 38.3% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$58.1 million or 61.7% of total revenues of \$94.2 million.
- ❑ The County had \$78.7 million in expenses related to governmental activities; only \$48.4 million of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$29.3 million in revenues and \$28.4 million in expenditures and other financing uses. The general fund's fund balance increased \$944,046 to a balance of \$20.3 million.

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

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

These statements are as follows:

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

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

### ***Government-wide Statements***

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

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

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

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

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

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

### ***Fund Financial Statements***

The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes. The County's major governmental funds are the General Fund, the Motor Vehicle and Gasoline Tax Fund, the Job and Family Services Fund 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, 2016***

***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, 2016**

**Unaudited**

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

The table below provides a comparison of 2016 to 2015 for both the Governmental and Business-Type Activities.

	Governmental		Business-Type		Total	
	Activities		Activities		Total	
	2016	Restated 2015	2016	Restated 2015	2016	Restated 2015
Current and other assets	\$96,795,204	\$90,735,634	\$8,972,909	\$9,197,548	\$105,768,113	\$99,933,182
Capital assets, net	110,785,239	110,072,351	35,407,014	36,017,030	146,192,253	146,089,381
Total assets	<u>207,580,443</u>	<u>200,807,985</u>	<u>44,379,923</u>	<u>45,214,578</u>	<u>251,960,366</u>	<u>246,022,563</u>
Deferred Outflows of Resources	14,591,646	4,721,941	678,446	210,102	15,270,092	4,932,043
Net Pension Liability	37,795,874	26,737,109	1,756,972	1,184,869	39,552,846	27,921,978
Long-term debt outstanding	23,634,214	19,814,665	11,844,716	12,614,111	35,478,930	32,428,776
Other liabilities	3,669,434	8,222,195	618,995	1,359,456	4,288,429	9,581,651
Total liabilities	<u>65,099,522</u>	<u>54,773,969</u>	<u>14,220,683</u>	<u>15,158,436</u>	<u>79,320,205</u>	<u>69,932,405</u>
Deferred Inflows of Resources	14,083,543	13,439,125	33,950	20,808	14,117,493	13,459,933
Net position						
Net investment in capital assets	95,608,351	94,156,251	23,720,481	22,946,945	119,328,832	117,103,196
Restricted	52,321,051	48,232,112	0	0	52,321,051	48,232,112
Unrestricted	<u>(4,940,378)</u>	<u>(5,071,531)</u>	<u>7,083,255</u>	<u>7,298,491</u>	<u>2,142,877</u>	<u>2,226,960</u>
Total net position	<u>\$142,989,024</u>	<u>\$137,316,832</u>	<u>\$30,803,736</u>	<u>\$30,245,436</u>	<u>\$173,792,760</u>	<u>\$167,562,268</u>

The implementation of GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27," in 2015, significantly revised accounting for pension costs and liabilities. 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 the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.



***Management's Discussion and Analysis  
For the Year Ended December 31, 2016***

***Unaudited***

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Under the new standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

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

GASB notes that pension 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. GASB noted that the unfunded portion of this pension 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 this liability. 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 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 pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system 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 pension system is responsible for the administration of the plan.

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. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, 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 pension 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 is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County's statements are prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's change in net pension liability not accounted for as deferred inflows/outflows.

**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2016**

**Unaudited**

**Changes in Net position** – The following table shows the changes in net position for the fiscal years 2016 and 2015:

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues						
Program Revenues:						
Charges for Services and Sales	\$17,831,528	\$20,482,249	\$9,322,286	\$9,505,879	\$27,153,814	\$29,988,128
Operating Grants and Contributions	22,001,300	19,506,422	0	0	22,001,300	19,506,422
Capital Grants and Contributions	8,524,454	12,147,520	459,436	475,786	8,983,890	12,623,306
Total Program Revenues	<u>48,357,282</u>	<u>52,136,191</u>	<u>9,781,722</u>	<u>9,981,665</u>	<u>58,139,004</u>	<u>62,117,856</u>
General Revenues:						
Property Taxes	13,305,746	13,398,330	0	0	13,305,746	13,398,330
Sales Taxes	18,013,536	17,321,797	0	0	18,013,536	17,321,797
Intergovernmental, Unrestricted	3,994,483	4,040,688	0	0	3,994,483	4,040,688
Investment Earnings	450,619	428,712	0	0	450,619	428,712
Miscellaneous	258,374	293,510	0	0	258,374	293,510
Total General Revenues	<u>36,022,758</u>	<u>35,483,037</u>	<u>0</u>	<u>0</u>	<u>36,022,758</u>	<u>35,483,037</u>
Total Revenues	<u>84,380,040</u>	<u>87,619,228</u>	<u>9,781,722</u>	<u>9,981,665</u>	<u>94,161,762</u>	<u>97,600,893</u>
Program Expenses:						
Public Safety	19,887,699	20,363,663	0	0	19,887,699	20,363,663
Health	19,729,564	16,775,153	0	0	19,729,564	16,775,153
Human Services	12,491,038	12,255,315	0	0	12,491,038	12,255,315
Conservation and Recreation	544,862	543,547	0	0	544,862	543,547
Public Works	8,571,845	15,206,194	0	0	8,571,845	15,206,194
General Government	16,912,359	15,569,575	0	0	16,912,359	15,569,575
Interest and Fiscal Charges	570,481	382,933	0	0	570,481	382,933
Business Type Activities:						
Water	0	0	1,773,342	1,635,761	1,773,342	1,635,761
Sewer	0	0	2,328,792	2,650,494	2,328,792	2,650,494
Transfer Station	0	0	4,872,273	3,915,890	4,872,273	3,915,890
Sheriff Police Rotary	0	0	249,015	231,113	249,015	231,113
Total Expenses	<u>78,707,848</u>	<u>81,096,380</u>	<u>9,223,422</u>	<u>8,433,258</u>	<u>87,931,270</u>	<u>89,529,638</u>
Total Change in Net Position	<u>5,672,192</u>	<u>6,522,848</u>	<u>558,300</u>	<u>1,548,407</u>	<u>6,230,492</u>	<u>8,071,255</u>
Beginning Net Position, Restated	<u>137,316,832</u>	<u>130,793,984</u>	<u>30,245,436</u>	<u>28,697,029</u>	<u>167,562,268</u>	<u>159,491,013</u>
Ending Net Position	<u>\$142,989,024</u>	<u>\$137,316,832</u>	<u>\$30,803,736</u>	<u>\$30,245,436</u>	<u>\$173,792,760</u>	<u>\$167,562,268</u>

**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2016***

***Unaudited***

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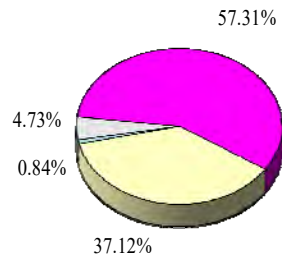
**Governmental Activities**

Net position of the County's governmental activities increased by \$5,672,192. This is primarily the result of revenue collections outpacing expenses.

Tax revenue accounts for \$31,319,282 of the \$84,380,040 in total revenues for governmental activities. Property tax accounted for \$13,305,746, or approximately 42.5% of total tax revenue.

The County's net charges to users of governmental services totaled \$30,350,566. This amount was subsidized by the County's general revenues of \$36,022,758.

Revenue Sources	2016	Percent of Total
Intergovernmental, Unrestricted	\$3,994,483	4.73%
Program Revenues	48,357,282	57.31%
General Tax Revenues	31,319,282	37.12%
General Other	708,993	0.84%
Total Revenue	<u><u>\$84,380,040</u></u>	<u><u>100.00%</u></u>



**Business-Type Activities**

Net position of the business-type activities increased by \$558,300. These programs had revenues of \$9,781,722 and expenses of \$9,223,422 for fiscal year 2016. 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, 2016**

**Unaudited**

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

The County's governmental funds reported a combined fund balance of \$63,066,701, which is an increase from last year's total of \$52,934,999. 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, 2016 and 2015.

	Fund Balance December 31, 2016	Fund Balance December 31, 2015	Increase (Decrease)
General	\$20,292,346	\$19,348,300	\$944,046
Motor Vehicle and Gasoline Tax	6,461,046	6,011,082	449,964
Job and Family Services	1,336,120	1,303,652	32,468
Board of Developmental Disabilities	11,521,733	10,042,595	1,479,138
Other Governmental	23,455,456	16,229,370	7,226,086
<b>Total</b>	<b>\$63,066,701</b>	<b>\$52,934,999</b>	<b>\$10,131,702</b>

*General Fund* – The County's General Fund revenues exceeded the fund's expenditures by \$2,038,236. The General Fund's balance increased (overall) by \$944,046. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2016 Revenues	2015 Revenues	Increase (Decrease)
Taxes	\$18,650,753	\$18,085,759	\$564,994
Intergovernmental Revenues	3,077,955	2,893,292	184,663
Charges for Services	4,121,211	3,999,393	121,818
Licenses and Permits	1,631,339	1,563,752	67,587
Investment Earnings	466,800	427,402	39,398
Fines and Forfeitures	887,297	916,405	(29,108)
All Other Revenue	482,565	515,025	(32,460)
<b>Total</b>	<b>\$29,317,920</b>	<b>\$28,401,028</b>	<b>\$916,892</b>

Revenues increased 3.2% when compared with 2015. Increases in property and sales taxes account for the majority of the increase.

	2016 Expenditures	2015 Expenditures	Increase (Decrease)
Public Safety	\$11,137,658	\$11,105,072	\$32,586
Health	213,969	213,366	603
Human Services	2,015,550	2,120,437	(104,887)
Conservation and Recreation	411,653	410,585	1,068
Public Works	219,438	217,963	1,475
General Government	13,281,416	12,301,209	980,207
<b>Total</b>	<b>\$27,279,684</b>	<b>\$26,368,632</b>	<b>\$911,052</b>

**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2016***

***Unaudited***

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Expenditures increased 3.5% when compared with 2015. The general government function accounted for the majority of the increase.

*Motor Vehicle and Gasoline Tax Fund* – Revenues decreased by 37.2% and expenditures decreased by 40.5% in 2016 when comparing to 2015. Overall the fund balance increased by \$449,964 on revenues of \$8.4 million and expenditures of \$7.9 million. The decrease in both revenues and expenditures is due to the completion of the majority of the Eldean Road/CSX Spur project, a multi-million dollar project, in 2015.

*Job and Family Services Fund* – Revenues and expenditures decreased by 3% and 3.1% respectively in 2016 when comparing to 2015. Overall the fund balance increased by \$32,468 on revenues of \$3.88 million and expenditures of \$3.85 million.

*Board of Developmental Disabilities Fund* – Revenues and expenditures increased by 15.9% in 2016 when comparing to 2015. The fund balance increased by \$1,479,138 in 2016. The increase in revenue is largely due to an increase in charges for services and increased federal funding. Increased support payments account for a large portion of the increase in expenditures.

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

During the course of fiscal year 2016 the County amended its General Fund budget several times, none significant.

For the General Fund, final budget basis revenue of \$24.6 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 \$.62 million in Public Safety, and \$1.3 million in General Government. The large variances in both Public Safety and General Government are due to imposed expenditure restraints.

**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2016**

**Unaudited**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of fiscal 2016 the County had \$146,192,253 net of accumulated depreciation invested in capital assets for its governmental and business-type activities. Of this total, \$110,785,239 was related to governmental activities and \$35,407,014 to the business-type activities.

Governmental activities largest increase occurred in the infrastructure category.

Acquisitions in the business-type activities amounted to \$433,418. The Transfer Station funds accounted for \$372,420 of the acquisitions in 2016. Two digital pit scales along with a backhoe loader resulted in the bulk of the increase.

The following table summarizes the County's capital assets as of December 31, 2016 and December 31, 2015:

	Governmental Activities	Restated 2015	Increase (Decrease)
	2016	2015	
Land	\$5,561,422	\$5,545,024	\$16,398
Total Non-Depreciable Capital Assets	5,561,422	5,545,024	16,398
Buildings	50,237,447	50,074,676	162,771
Improvements Other Than Buildings	353,314	353,314	0
Machinery and Equipment	25,734,045	25,339,320	394,725
Infrastructure	97,921,495	95,234,351	2,687,144
Less: Accumulated Depreciation	(69,022,484)	(66,474,334)	(2,548,150)
Total Depreciable Capital Assets	105,223,817	104,527,327	696,490
Totals	\$110,785,239	\$110,072,351	\$712,888
	Business-Type Activities	Restated 2015	Increase (Decrease)
	2016	2015	
Land	\$90,000	\$90,000	\$0
Total Non-Depreciable Capital Assets	90,000	90,000	0
Buildings	4,499,499	4,260,729	238,770
Improvements Other Than Buildings	42,381,114	42,381,114	0
Machinery and Equipment	1,495,802	1,419,294	76,508
Less: Accumulated Depreciation	(13,059,401)	(12,134,107)	(925,294)
Total Depreciable Capital Assets	35,317,014	35,927,030	(610,016)
Totals	\$35,407,014	\$36,017,030	(\$610,016)

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, 2016***

***Unaudited***

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**Debt**

At December 31, 2016, the County had \$20.8 million in bonds outstanding, \$1.71 million due within one year. The following table summarizes the County's debt outstanding as of December 31, 2016 and December 31, 2015:

	<u>2016</u>	<u>2015</u>
Governmental Activities:		
General Obligation Bonds	\$15,176,888	\$10,916,100
Superfund Site Liability	5,255,470	5,756,960
Compensated Absences	3,201,856	3,141,605
Net Pension Liability	37,795,874	26,737,109
Total Governmental Activities	<u>61,430,088</u>	<u>46,551,774</u>
Business-Type Activities:		
General Obligation Bonds	5,596,897	5,928,899
OPWC Loans	560,000	623,750
OWDA Loans	5,529,636	5,907,436
Landfill Postclosure Care Liability	29,560	29,560
Compensated Absences	128,623	124,466
Net Pension Liability	1,756,972	1,184,869
Total Business-Type Activities	<u>13,601,688</u>	<u>13,798,980</u>
Totals	<u>\$75,031,776</u>	<u>\$60,350,754</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, 2016, the County's outstanding debt was below the legal limit. Additional information on the County's long-term debt can be found in Note 15.

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

From 1990 through 2008 Miami County's employment has been better than both the state and national rate. During 2015, the County's unemployment rate was 4.4% while the State had a 4.9% unemployment rate. In 2016, the County's unemployment rate decreased to 4.3% and the State remained at 4.9%

While Miami County remains in good financial shape, the County's budget for the general fund in 2017 is very conservative. Total revenues for 2017 are projected to be \$24.6 million, which is 14.3% less than what was actually received on a cash basis in fiscal year 2016. The General Fund's anticipated expenses are projected to increase 17.5% from \$27.5 million on a cash basis in 2016 to \$32.3 million in 2017. Our Sales Tax for 2017 is projected to be \$15.7 million due to the .25% tax increase effective October 2009. Early indications show that 2017 investment income should meet or exceed 2016 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, 2016***

***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, 2016**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 27,973,668	\$ 3,393,007	\$ 31,366,675	\$ 445,502
Cash and Cash Equivalents with Fiscal Agent	1,358,590	0	1,358,590	0
Investments	32,809,895	5,060,028	37,869,923	1,591,252
Receivables:				
Taxes	16,031,235	0	16,031,235	0
Accounts	664,057	509,345	1,173,402	256,267
Intergovernmental	15,602,630	1,038	15,603,668	0
Interest	14,773	0	14,773	0
Loans	1,602,263	0	1,602,263	0
Internal Balances	(9,491)	9,491	0	0
Due from Component Unit	74,804	0	74,804	0
Inventory of Supplies at Cost	501,561	0	501,561	15,176
Prepaid Items	171,219	0	171,219	31,277
Non-Depreciable Capital Assets	5,561,422	90,000	5,651,422	130,000
Depreciable Capital Assets, Net	105,223,817	35,317,014	140,540,831	848,434
<b>Total Assets</b>	<b>207,580,443</b>	<b>44,379,923</b>	<b>251,960,366</b>	<b>3,317,908</b>
<b>Deferred Outflows of Resources:</b>				
Pension	14,591,646	678,446	15,270,092	0
<b>Liabilities:</b>				
Accounts Payable	1,704,902	247,162	1,952,064	10,257
Accrued Wages and Benefits	1,539,198	58,959	1,598,157	56,887
Intergovernmental Payable	140,173	298,610	438,783	0
Claims Payable	237,854	0	237,854	0
Due to Others	0	0	0	3,642
Due to Primary Government	0	0	0	74,804
Accrued Interest Payable	47,307	14,264	61,571	0
Long Term Liabilities:				
Due Within One Year	3,507,844	1,168,754	4,676,598	0
Due in More Than One Year:				
Net Pension Liability	37,795,874	1,756,972	39,552,846	0
Other Amounts Due in More Than One Year	20,126,370	10,675,962	30,802,332	0
<b>Total Liabilities</b>	<b>65,099,522</b>	<b>14,220,683</b>	<b>79,320,205</b>	<b>145,590</b>
<b>Deferred Inflows of Resources:</b>				
Property Tax Levy for Next Fiscal Year	13,353,253	0	13,353,253	0
Pension	730,290	33,950	764,240	0
<b>Total Deferred Inflows of Resources</b>	<b>14,083,543</b>	<b>33,950</b>	<b>14,117,493</b>	<b>0</b>

**MIAMI COUNTY, OHIO**

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	<u>Primary Government</u>			<u>Component Unit</u>
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Riverside Training Industries, Inc.</u>
<b>Net Position:</b>				
Net Investment in Capital Assets	95,608,351	23,720,481	119,328,832	978,434
Restricted For:				
Capital Projects	682,693	0	682,693	0
Debt Service	55,363	0	55,363	0
Public Safety	7,364,303	0	7,364,303	0
Health	11,947,617	0	11,947,617	0
Human Services	17,347,257	0	17,347,257	0
Public Works	11,349,566	0	11,349,566	0
General Government	3,574,252	0	3,574,252	0
Unrestricted	(4,940,378)	7,083,255	2,142,877	2,193,884
<b>Total Net Position</b>	<u>\$ 142,989,024</u>	<u>\$ 30,803,736</u>	<u>\$ 173,792,760</u>	<u>\$ 3,172,318</u>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Activities  
For the Year Ended December 31, 2016**

	Program Revenues			
Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental Activities:</b>				
Public Safety	\$ 19,887,699	\$ 5,033,012	\$ 2,591,233	\$ 0
Health	19,729,564	1,769,113	10,147,540	0
Human Services	12,491,038	2,738,686	8,438,818	0
Conservation and Recreation	544,862	0	0	0
Public Works	8,571,845	1,639,010	0	8,269,461
General Government	16,912,359	6,651,707	823,709	254,993
Interest and Fiscal Charges	570,481	0	0	0
<b>Total Governmental Activities</b>	<b>78,707,848</b>	<b>17,831,528</b>	<b>22,001,300</b>	<b>8,524,454</b>
<b>Business-Type Activities:</b>				
Water	1,773,342	1,978,457	0	127,244
Sewer	2,328,792	2,253,611	0	332,192
Transfer Station	4,872,273	4,794,971	0	0
Sheriff Police Rotary	249,015	295,247	0	0
<b>Total Business-Type Activities</b>	<b>9,223,422</b>	<b>9,322,286</b>	<b>0</b>	<b>459,436</b>
<b>Total Primary Government</b>	<b>\$ 87,931,270</b>	<b>\$ 27,153,814</b>	<b>\$ 22,001,300</b>	<b>\$ 8,983,890</b>
<b>Component Unit:</b>				
Riverside Training Industries, Inc.	\$ 3,957,718	\$ 3,441,429	\$ 642,934	\$ 0

**General Revenues:**

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

Change in Net Position

Net Position Beginning of Year, as Restated

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			Component Unit
Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
\$ (12,263,454)	\$ 0	\$ (12,263,454)	
(7,812,911)	0	(7,812,911)	
(1,313,534)	0	(1,313,534)	
(544,862)	0	(544,862)	
1,336,626	0	1,336,626	
(9,181,950)	0	(9,181,950)	
(570,481)	0	(570,481)	
(30,350,566)	0	(30,350,566)	
0	332,359	332,359	
0	257,011	257,011	
0	(77,302)	(77,302)	
0	46,232	46,232	
0	558,300	558,300	
(30,350,566)	558,300	(29,792,266)	
			\$ 126,645
13,305,746	0	13,305,746	0
18,013,536	0	18,013,536	0
3,994,483	0	3,994,483	0
450,619	0	450,619	134,263
258,374	0	258,374	0
36,022,758	0	36,022,758	134,263
5,672,192	558,300	6,230,492	260,908
137,316,832	30,245,436	167,562,268	2,911,410
\$ 142,989,024	\$ 30,803,736	\$ 173,792,760	\$ 3,172,318

**MIAMI COUNTY, OHIO**

**Balance Sheet  
Governmental Funds  
December 31, 2016**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 7,959,021	\$ 1,970,572	\$ 431,704	\$ 3,812,486
Cash and Cash Equivalents with Fiscal Agent	0	0	0	1,358,590
Investments	10,044,295	3,312,409	729,487	6,408,546
Receivables:				
Taxes	7,218,490	841,325	0	7,733,559
Accounts	187,700	257,934	0	95,831
Intergovernmental	1,472,804	2,586,061	6,864,469	607,949
Interest	12,405	2,368	0	0
Loans	0	0	0	0
Due from Other Funds	48,030	21,560	50,454	0
Interfund Loans Receivable	171,968	0	0	0
Advances to Other Funds	80,782	0	0	0
Due from Component Unit	0	0	0	74,804
Inventory of Supplies, at Cost	0	501,561	0	0
Prepaid Items	121,214	3,852	0	9,138
<b>Total Assets</b>	<b>\$ 27,316,709</b>	<b>\$ 9,497,642</b>	<b>\$ 8,076,114</b>	<b>\$ 20,100,903</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 262,679	\$ 181,725	\$ 16,282	\$ 54,183
Accrued Wages and Benefits Payable	712,291	115,296	64,791	231,998
Intergovernmental Payable	54,600	0	1,984	48,061
Due to Other Funds	79,617	0	160,692	0
Interfund Loans Payable	0	0	0	0
Advances from Other Funds	0	0	0	0
Compensated Absences Payable	29,862	9,313	0	0
<b>Total Liabilities</b>	<b>1,139,049</b>	<b>306,334</b>	<b>243,749</b>	<b>334,242</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	1,085,938	1,904,307	6,496,245	656,987
Property Tax Levy for Next Fiscal Year	4,799,376	825,955	0	7,587,941
<b>Total Deferred Inflows of Resources</b>	<b>5,885,314</b>	<b>2,730,262</b>	<b>6,496,245</b>	<b>8,244,928</b>
<b>Fund Balances:</b>				
Nonspendable	661,342	505,413	0	9,138
Restricted	0	5,955,633	1,336,120	11,512,595
Committed	0	0	0	0
Assigned	7,867,716	0	0	0
Unassigned	11,763,288	0	0	0
<b>Total Fund Balances</b>	<b>20,292,346</b>	<b>6,461,046</b>	<b>1,336,120</b>	<b>11,521,733</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 27,316,709</b>	<b>\$ 9,497,642</b>	<b>\$ 8,076,114</b>	<b>\$ 20,100,903</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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	<u>Other Governmental Funds</u>		<u>Total Governmental Funds</u>
\$	12,584,607	\$	26,758,390
	0		1,358,590
	10,261,578		30,756,315
	237,861		16,031,235
	122,592		664,057
	4,071,347		15,602,630
	0		14,773
	1,602,263		1,602,263
	246,883		366,927
	0		171,968
	0		80,782
	0		74,804
	0		501,561
	37,015		171,219
\$	<u>29,164,146</u>	\$	<u>94,155,514</u>
\$	1,181,075	\$	1,695,944
	414,822		1,539,198
	35,528		140,173
	136,109		376,418
	171,968		171,968
	80,782		80,782
	24,819		63,994
	<u>2,045,103</u>		<u>4,068,477</u>
	3,523,606		13,667,083
	<u>139,981</u>		<u>13,353,253</u>
	<u>3,663,587</u>		<u>27,020,336</u>
	37,015		1,212,908
	22,354,433		41,158,781
	1,236,219		1,236,219
	0		7,867,716
	<u>(172,211)</u>		<u>11,591,077</u>
	<u>23,455,456</u>		<u>63,066,701</u>
\$	<u>29,164,146</u>	\$	<u>94,155,514</u>

**MIAMI COUNTY, OHIO**

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***Reconciliation Of Total Governmental Fund Balances  
To Net Position Of Governmental Activities  
December 31, 2016***

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<b>Total Governmental Fund Balances</b>	\$ 63,066,701
<b><i>Amounts reported for governmental activities in the statement of net position are different because:</i></b>	
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.	110,785,239
Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.	13,667,083
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(23,617,527)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.	(23,934,518)
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>3,022,046</u>
<b><i>Net Position of Governmental Activities</i></b>	<b><u>\$ 142,989,024</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, 2016**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
<b>Revenues:</b>				
Taxes	\$ 18,650,753	\$ 817,579	\$ 0	\$ 7,817,677
Intergovernmental Revenues	3,077,955	6,317,007	3,247,110	11,215,730
Charges for Services	4,121,211	748,955	66,291	1,304,574
Licenses and Permits	1,631,339	0	0	0
Investment Earnings	466,800	7,755	0	(23,936)
Fines and Forfeitures	887,297	40,592	0	0
All Other Revenues	482,565	469,420	564,709	43,545
<b>Total Revenue</b>	<b>29,317,920</b>	<b>8,401,308</b>	<b>3,878,110</b>	<b>20,357,590</b>
<b>Expenditures:</b>				
Current:				
Public Safety	11,137,658	0	0	0
Health	213,969	0	0	18,878,452
Human Services	2,015,550	0	3,845,642	0
Conservation and Recreation	411,653	0	0	0
Public Works	219,438	7,883,618	0	0
General Government	13,281,416	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>	<b>27,279,684</b>	<b>7,883,618</b>	<b>3,845,642</b>	<b>18,878,452</b>
Excess (Deficiency) of Revenues Over Expenditures	2,038,236	517,690	32,468	1,479,138
<b>Other Financing Sources (Uses):</b>				
General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Bonds Issued	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	(1,094,190)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,094,190)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	944,046	517,690	32,468	1,479,138
<b>Fund Balances at Beginning of Year</b>	<b>19,348,300</b>	<b>6,011,082</b>	<b>1,303,652</b>	<b>10,042,595</b>
Decrease in Inventory Reserve	0	(67,726)	0	0
<b>Fund Balances End of Year</b>	<b>\$ 20,292,346</b>	<b>\$ 6,461,046</b>	<b>\$ 1,336,120</b>	<b>\$ 11,521,733</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Other Governmental Funds	Total Governmental Funds
\$ 4,004,445	\$ 31,290,454
10,363,919	34,221,721
7,018,946	13,259,977
5	1,631,344
0	450,619
265,517	1,193,406
578,298	2,138,537
<u>22,231,130</u>	<u>84,186,058</u>
7,338,449	18,476,107
331,724	19,424,145
6,395,621	12,256,813
133,209	544,862
1,724,756	9,827,812
2,463,131	15,744,547
1,413,579	1,413,579
825,300	825,300
559,553	559,553
<u>21,185,322</u>	<u>79,072,718</u>
1,045,808	5,113,340
4,612,302	4,612,302
473,786	473,786
1,797,601	1,797,601
(703,411)	(1,797,601)
<u>6,180,278</u>	<u>5,086,088</u>
7,226,086	10,199,428
16,229,370	52,934,999
0	(67,726)
<u>\$ 23,455,456</u>	<u>\$ 63,066,701</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, 2016***

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**Net Change in Fund Balances - Total Governmental Funds** \$ 10,199,428

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation. 800,712

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. (87,824)

Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 193,982

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows. 3,482,020

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (4,931,540)

The issuance of long-term debt provides current financial resources to governmental funds while the repayment of long-term debt principle consumes resources of governmental funds. Neither transaction, however, has any effect on net position. (3,759,298)

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (10,928)

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. (99,574)

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. (114,786)

***Change in Net Position of Governmental Activities*** \$ 5,672,192

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, 2016**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 16,803,470	\$ 16,803,470	\$ 18,535,488	\$ 1,732,018
Intergovernmental Revenues	2,758,007	2,758,007	3,112,069	354,062
Charges for Services	2,831,012	2,831,012	3,334,579	503,567
Licenses and Permits	955,000	955,000	1,628,921	673,921
Investment Earnings	205,550	205,550	626,106	420,556
Fines and Forfeitures	939,858	939,858	899,526	(40,332)
All Other Revenues	122,215	122,215	476,066	353,851
Total Revenues	24,615,112	24,615,112	28,612,755	3,997,643
<b>Expenditures:</b>				
Current:				
Public Safety	11,933,341	12,281,317	11,664,855	616,462
Health	221,126	221,158	214,409	6,749
Human Services	2,315,905	2,349,751	2,136,698	213,053
Conservation and Recreation	411,653	411,653	411,653	0
Public Works	235,298	237,376	218,940	18,436
General Government	14,331,516	14,663,844	13,399,645	1,264,199
Total Expenditures	29,448,839	30,165,099	28,046,200	2,118,899
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,833,727)	(5,549,987)	566,555	6,116,542
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	110,000	110,000
Transfers Out	(739,105)	(1,094,404)	(1,094,190)	214
Advances In	0	0	22,414	22,414
Advances Out	(50,000)	(50,000)	(1,500)	48,500
Total Other Financing Sources (Uses):	(789,105)	(1,144,404)	(963,276)	181,128
Net Change in Fund Balance	(5,622,832)	(6,694,391)	(396,721)	6,297,670
Fund Balance at Beginning of Year	13,817,164	13,817,164	13,817,164	0
Prior Year Encumbrances	1,186,397	1,186,397	1,186,397	0
Fund Balance at End of Year	\$ 9,380,729	\$ 8,309,170	\$ 14,606,840	\$ 6,297,670

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, 2016**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 774,300	\$ 774,300	\$ 817,579	\$ 43,279
Intergovernmental Revenues	5,610,000	5,610,000	6,404,207	794,207
Charges for Services	1,000,000	1,000,000	746,422	(253,578)
Investment Earnings	600	600	17,742	17,142
Fines and Forfeitures	50,000	50,000	40,052	(9,948)
All Other Revenues	190,550	315,550	442,423	126,873
Total Revenues	7,625,450	7,750,450	8,468,425	717,975
<b>Expenditures:</b>				
Current:				
Public Works	7,699,620	10,090,455	8,528,881	1,561,574
Total Expenditures	7,699,620	10,090,455	8,528,881	1,561,574
Excess (Deficiency) of Revenues Over (Under) Expenditures	(74,170)	(2,340,005)	(60,456)	2,279,549
Fund Balance at Beginning of Year	4,326,258	4,326,258	4,326,258	0
Prior Year Encumbrances	348,208	348,208	348,208	0
Fund Balance at End of Year	\$ 4,600,296	\$ 2,334,461	\$ 4,614,010	\$ 2,279,549

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, 2016**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 3,952,750	\$ 3,952,750	\$ 3,401,815	\$ (550,935)
Charges for Services	15,000	15,000	15,837	837
All Other Revenues	538,000	538,000	564,709	26,709
Total Revenues	4,505,750	4,505,750	3,982,361	(523,389)
<b>Expenditures:</b>				
Current:				
Human Services	4,634,025	4,649,910	4,114,485	535,425
Total Expenditures	4,634,025	4,649,910	4,114,485	535,425
Excess (Deficiency) of Revenues Over (Under) Expenditures	(128,275)	(144,160)	(132,124)	12,036
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(75,000)	0	0	0
Total Other Financing Sources (Uses):	(75,000)	0	0	0
Net Change in Fund Balance	(203,275)	(144,160)	(132,124)	12,036
Fund Balance at Beginning of Year	995,681	995,681	995,681	0
Prior Year Encumbrances	174,247	174,247	174,247	0
Fund Balance at End of Year	\$ 966,653	\$ 1,025,768	\$ 1,037,804	\$ 12,036

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, 2016**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 7,425,282	\$ 7,425,282	\$ 7,817,677	\$ 392,395
Intergovernmental Revenues	4,393,628	4,393,628	5,175,611	781,983
Charges for Services	1,564,204	1,564,204	1,284,850	(279,354)
Investment Earnings	120	120	975	855
All Other Revenues	17,800	17,800	45,921	28,121
Total Revenues	13,401,034	13,401,034	14,325,034	924,000
<b>Expenditures:</b>				
Current:				
Health	14,363,156	14,763,900	12,894,755	1,869,145
Total Expenditures	14,363,156	14,763,900	12,894,755	1,869,145
Excess (Deficiency) of Revenues Over (Under) Expenditures	(962,122)	(1,362,866)	1,430,279	2,793,145
Fund Balance at Beginning of Year	7,636,789	7,636,789	7,636,789	0
Prior Year Encumbrances	482,651	482,651	482,651	0
Fund Balance at End of Year	\$ 7,157,318	\$ 6,756,574	\$ 9,549,719	\$ 2,793,145

See accompanying notes to the basic financial statements





**MIAMI COUNTY, OHIO**

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**Statement of Net Position  
Proprietary Funds  
December 31, 2016**

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	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Assets:</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ 601,073	\$ 789,502	\$ 1,603,896
Investments	1,015,685	1,334,091	2,710,252
Receivables:			
Accounts	202,673	264,597	42,075
Intergovernmental	0	0	1,038
Due from Other Funds	6,693	6,693	0
<b>Total Current Assets</b>	1,826,124	2,394,883	4,357,261
<b>Noncurrent Assets:</b>			
Non-Depreciable Capital Assets	0	10,000	80,000
Depreciable Capital Assets, Net	4,746,018	26,734,948	3,836,048
<b>Total Noncurrent Assets</b>	4,746,018	26,744,948	3,916,048
<b>Total Assets</b>	6,572,142	29,139,831	8,273,309
<b>Deferred Outflows of Resources:</b>			
Pension	120,143	94,124	315,930
<b>Liabilities:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	2,384	31,908	212,870
Accrued Wages and Benefits Payable	14,515	3,158	41,286
Intergovernmental Payable	149,746	117,218	31,646
Claims Payable	0	0	0
Due to Other Funds	0	1,377	2,518
Accrued Interest Payable	4,230	6,391	3,643
Compensated Absences Payable - Current	10,960	8,517	47,045
General Obligation Bonds - Current	174,804	391,474	117,714
OWDA Loans Payable - Current	16,060	338,430	0
Ohio Public Works Commission			
Loans Payable - Current	37,500	26,250	0
<b>Total Current Liabilities</b>	410,199	924,723	456,722

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Fund
\$ 398,536	\$ 3,393,007	\$ 1,215,278
0	5,060,028	2,053,580
0	509,345	0
0	1,038	0
0	13,386	0
398,536	8,976,804	3,268,858
0	90,000	0
0	35,317,014	0
0	35,407,014	0
398,536	44,383,818	3,268,858
148,249	678,446	0
0	247,162	8,958
0	58,959	0
0	298,610	0
0	0	237,854
0	3,895	0
0	14,264	0
0	66,522	0
0	683,992	0
0	354,490	0
0	63,750	0
0	1,791,644	246,812

(Continued)

**MIAMI COUNTY, OHIO**

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**Statement of Net Position  
Proprietary Funds  
December 31, 2016**

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	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Transfer Station</u>
<b>Noncurrent Liabilities</b>			
Compensated Absences Payable	12,798	9,831	39,472
General Obligation Bonds Payable	1,206,187	2,372,701	1,334,017
OWDA Loans Payable	178,875	4,996,271	0
Ohio Public Works Commission Loans Payable	217,500	278,750	0
Landfill Postclosure Care Liability	0	0	29,560
Net Pension Liability	311,296	243,879	818,586
<b>Total Noncurrent Liabilities</b>	<u>1,926,656</u>	<u>7,901,432</u>	<u>2,221,635</u>
<b>Total Liabilities</b>	<u>2,336,855</u>	<u>8,826,155</u>	<u>2,678,357</u>
<b>Deferred Inflows of Resources:</b>			
Pension	<u>6,015</u>	<u>4,713</u>	<u>15,817</u>
<b>Net Position:</b>			
Net Investment in Capital Assets	2,915,092	18,341,072	2,464,317
Unrestricted	<u>1,434,323</u>	<u>2,062,015</u>	<u>3,430,748</u>
Total Net Position	<u>\$ 4,349,415</u>	<u>\$ 20,403,087</u>	<u>\$ 5,895,065</u>

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
0	62,101	0
0	4,912,905	0
0	5,175,146	0
0	496,250	0
0	29,560	0
383,211	1,756,972	0
383,211	12,432,934	0
383,211	14,224,578	246,812
7,405	33,950	0
0	23,720,481	0
156,169	7,083,255	3,022,046
\$ 156,169	\$ 30,803,736	\$ 3,022,046

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2016**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Operating Revenues:</b>			
Charges for Services	\$ 1,973,043	\$ 2,205,845	\$ 4,641,700
Other Operating Revenue	5,414	47,766	153,271
Total Operating Revenues	1,978,457	2,253,611	4,794,971
<b>Operating Expenses:</b>			
Personal Services	433,662	197,560	917,572
Materials and Supplies	1,075,004	39,195	78,361
Contractual Services	53,929	1,211,439	3,632,648
Utilities	5,556	34,301	34,689
Depreciation	161,027	688,858	146,893
Health Insurance Claims	0	0	0
Other Operating Expenses	564	1,442	1,122
Total Operating Expenses	1,729,742	2,172,795	4,811,285
Operating Income (Loss)	248,715	80,816	(16,314)
<b>Nonoperating Revenue (Expenses):</b>			
Interest and Fiscal Charges	(43,600)	(155,997)	(14,332)
Loss on Disposal of Capital Assets	0	0	(46,656)
Total Nonoperating Revenues (Expenses)	(43,600)	(155,997)	(60,988)
Income (Loss) Before Transfers and Contributions	205,115	(75,181)	(77,302)
Capital Contributions	127,244	332,192	0
Change in Net Position	332,359	257,011	(77,302)
Net Position Beginning of Year, as Restated	4,017,056	20,146,076	5,972,367
Net Position End of Year	\$ 4,349,415	\$ 20,403,087	\$ 5,895,065

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
\$ 295,247	\$ 9,115,835	\$ 5,257,157
0	206,451	41,505
295,247	9,322,286	5,298,662
249,015	1,797,809	0
0	1,192,560	0
0	4,898,016	982,432
0	74,546	0
0	996,778	0
0	0	4,431,016
0	3,128	0
249,015	8,962,837	5,413,448
46,232	359,449	(114,786)
0	(213,929)	0
0	(46,656)	0
0	(260,585)	0
46,232	98,864	(114,786)
0	459,436	0
46,232	558,300	(114,786)
109,937	30,245,436	3,136,832
\$ 156,169	\$ 30,803,736	\$ 3,022,046

**MIAMI COUNTY, OHIO**

**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2016**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Customers	\$1,907,197	\$2,158,617	\$4,799,327
Cash Payments for Goods and Services	(1,129,703)	(1,308,006)	(3,746,940)
Cash Payments to Employees	(317,792)	(250,934)	(850,779)
Other Operating Revenues	5,414	47,766	152,233
Net Cash Provided (Used) by Operating Activities	<u>465,116</u>	<u>647,443</u>	<u>353,841</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Acquisition and Construction of Assets	0	(46,920)	(498,862)
General Obligation Bonds Issued	0	0	562,698
Premium on General Obligation Bonds Issued	0	0	57,802
Refunding Bonds Issued	304,337	2,044,521	746,142
Premium on Refunding Bonds Issued	15,956	151,412	68,390
Payment on Ohio Water Development Authority Loan	(30,825)	(348,039)	0
Payment to Refunded Bond Escrow Agent	(489,957)	(2,319,576)	(797,152)
Principal Paid on General Obligation Notes	0	0	(610,000)
Principal Paid on General Obligation Bonds	(161,485)	(353,261)	(89,954)
Principal Paid on Ohio Public Works Commission Loan	(37,500)	(26,250)	0
Special Assessment Revenue Received	127,244	332,192	0
Interest Paid on All Debt	(69,458)	(152,322)	(70,288)
Net Cash Used by Capital and Related Financing Activities	<u>(341,688)</u>	<u>(718,243)</u>	<u>(631,224)</u>
<b>Cash Flows from Investing Activities:</b>			
Purchase of Investments	(1,076)	0	0
Sale of Investments	0	156,841	409,362
Net Cash Provided (Used) by Investing Activities	<u>(1,076)</u>	<u>156,841</u>	<u>409,362</u>
Net Increase in Cash and Cash Equivalents	122,352	86,041	131,979
Cash and Cash Equivalents at Beginning of Year	478,721	703,461	1,471,917
Cash and Cash Equivalents at End of Year	<u>\$601,073</u>	<u>\$789,502</u>	<u>\$1,603,896</u>



**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total	Governmental Activities - Internal Service Fund
\$308,046	\$9,173,187	\$5,257,157
0	(6,184,649)	(5,470,201)
(249,227)	(1,668,732)	0
0	205,413	41,505
58,819	1,525,219	(171,539)
0	(545,782)	0
0	562,698	0
0	57,802	0
0	3,095,000	0
0	235,758	0
0	(378,864)	0
0	(3,606,685)	0
0	(610,000)	0
0	(604,700)	0
0	(63,750)	0
0	459,436	0
0	(292,068)	0
0	(1,691,155)	0
0	(1,076)	0
0	566,203	272,523
0	565,127	272,523
58,819	399,191	100,984
339,717	2,993,816	1,114,294
\$398,536	\$3,393,007	\$1,215,278

(Continued)

**MIAMI COUNTY, OHIO**

**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2016**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>			
Operating Income (Loss)	\$248,715	\$80,816	(\$16,314)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	161,027	688,858	146,893
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(65,693)	(47,075)	157,627
Increase in Due from Other Funds	(153)	(153)	0
(Increase) Decrease in Intergovernmental Receivable	0	0	(1,038)
Increase in Deferred Outflows - Pension	(89,970)	(60,309)	(220,556)
Decrease in Prepaid Items	0	0	1,454
Increase (Decrease) in Accounts Payable	375	13,037	(33,968)
Increase (Decrease) in Accrued Wages and Benefits	11,443	311	(3,735)
Increase (Decrease) in Due to Other Funds	(1,190)	1,377	748
Increase (Decrease) in Intergovernmental Payables	6,165	(36,043)	31,646
Decrease in Claims Payable	0	0	0
Increase in Compensated Absences	1,813	1,620	724
Increase in Deferred Inflows - Pension	4,016	353	6,440
Increase in Net Pension Liability	188,568	4,651	283,920
Total Adjustments	<u>216,401</u>	<u>566,627</u>	<u>370,155</u>
Net Cash Provided (Used) by Operating Activities	<u>\$465,116</u>	<u>\$647,443</u>	<u>\$353,841</u>

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

At December 31, 2016 the Sewer Fund had a \$14,078 liability 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	Governmental Activities - Internal Service Fund
\$46,232	\$359,449	(\$114,786)
0	996,778	0
0	44,859	0
0	(306)	0
12,799	11,761	0
(97,509)	(468,344)	0
0	1,454	0
0	(20,556)	141
0	8,019	0
0	935	0
0	1,768	0
0	0	(56,894)
0	4,157	0
2,333	13,142	0
94,964	572,103	0
12,587	1,165,770	(56,753)
\$58,819	\$1,525,219	(\$171,539)

**MIAMI COUNTY, OHIO**

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***Statement of Assets and Liabilities  
Fiduciary Funds  
For the Year Ended December 31, 2016***

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	<u>Agency Funds</u>
<b>Assets:</b>	
Cash and Cash Equivalents	\$ 10,853,704
Investments	10,057,450
Receivables:	
Taxes	85,808,592
Accounts	678,363
Special Assessments	<u>5,168,278</u>
<b>Total Assets</b>	<u>112,566,387</u>
<b>Liabilities:</b>	
Intergovernmental Payable	78,663
Due to Others	112,482,731
Accrued Liabilities	4,993
<b>Total Liabilities</b>	<u>\$ 112,566,387</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

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

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

The accounting system is organized and operated on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, 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, 2016***

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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.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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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.

**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, 2016***

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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, 2016***

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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, 2016 but which are not intended to finance 2016 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, 2016***

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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 2016.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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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 2016, 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, 2016***

**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)	\$944,046	\$517,690	\$32,468	\$1,479,138
Increase (Decrease):				
Accrued Revenues at December 31, 2016 received during 2017	(3,077,786)	(961,535)	(418,678)	(233,453)
Accrued Revenues at December 31, 2015 received during 2016	3,223,300	1,028,652	522,929	1,046,686
Accrued Expenditures at December 31, 2016 paid during 2017	1,139,049	306,334	243,749	334,242
Accrued Expenditures at December 31, 2015 paid during 2016	(1,035,956)	(270,279)	(389,205)	(412,701)
2016 Prepays for 2017	(121,214)	(3,852)	0	(9,138)
2015 Prepays for 2016	121,035	8,956	0	30,542
Change in Cash with Fiscal Agent	0	0	0	(99,962)
Perspective Difference:				
Activity of Funds Reclassified for GAAP Reporting Purpose	28,420	0	0	0
Outstanding Encumbrances	(1,617,615)	(686,422)	(123,387)	(705,075)
Budget Basis	<u>(\$396,721)</u>	<u>(\$60,456)</u>	<u>(\$132,124)</u>	<u>\$1,430,279</u>

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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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 2016, the County invested funds in U.S. Government Securities, certificates of deposit, money market mutual funds 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 2016, 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 \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Riverside Training Industries (discretely presented component unit) permitted investments include mortgage backed securities, stocks, corporate bonds and mutual funds. All investments are valued at share market prices, which are the prices the investments could be sold for on December 31, 2016. See Note 5, "Cash, Cash Equivalents and Investments."

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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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, 2016, 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, 2016***

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

**J. Capital Assets and Depreciation**

2. Property, Plant and Equipment – Business Type Activities

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

3. Depreciation

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

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

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

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

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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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:

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



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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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**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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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, 2016***

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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 2016.

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, 2016***

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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 for pension amounts (See Note 11). The amounts are reported in the government-wide and proprietary statements of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. On the government-wide statement of net position and governmental funds balance sheet, property taxes that are intended to finance future fiscal periods are reported as deferred inflows. In addition, the governmental funds balance sheet reports deferred inflows which arise only under a modified accrual basis of accounting. Accordingly, the item, unavailable amounts, is reported only in the governmental funds balance sheet. The governmental funds report unavailable amounts for delinquent property taxes, grant revenues, loans receivable 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 are reported on the government-wide and proprietary funds statement of net position. See Note 11.

**V. Fair Market Value**

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. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF NET POSITION**

**A. Change in Accounting Principle**

For 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 72, “Fair Value Measurement and Application,” and GASB Statement No. 77 “Tax Abatement Disclosures.”

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes, for applying fair value to certain investments, and disclosures related to all fair value measurements. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 77 requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

**B. Restatement of Net Position**

The County has made corrections to the balances of capital assets. The corrections had the following effect on net position as reported December 31, 2015:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Water</u>
Net Position December 31, 2015, As Reported	\$137,675,179	\$30,435,652	\$4,062,223
Adjustments:			
Non-Depreciable Capital Assets	(2,906,126)	(524,477)	(99,783)
Depreciable Capital Assets	<u>2,547,779</u>	<u>334,261</u>	<u>54,616</u>
Net Position December 31, 2015, As Restated	<u>\$137,316,832</u>	<u>\$30,245,436</u>	<u>\$4,017,056</u>
		<u>Transfer Sewer</u>	<u>Station</u>
Net Position December 31, 2015, As Reported	\$20,295,252	\$5,968,240	
Adjustments:			
Non-Depreciable Capital Assets	0	(424,694)	
Depreciable Capital Assets	<u>(149,176)</u>	<u>428,821</u>	
Net Position December 31, 2015, As Restated	<u>\$20,146,076</u>	<u>\$5,972,367</u>	

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**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	\$501,561	\$0	\$0	\$0	\$501,561
Prepaid Items	121,214	3,852	0	9,138	37,015	171,219
Unclaimed Monies	540,128	0	0	0	0	540,128
<b>Total Nonspendable</b>	<b>661,342</b>	<b>505,413</b>	<b>0</b>	<b>9,138</b>	<b>37,015</b>	<b>1,212,908</b>
<b>Restricted:</b>						
Probation Services	0	0	0	0	493,743	493,743
Animal Control	0	0	0	0	441,908	441,908
Children's Services	0	0	0	0	3,376,383	3,376,383
Child Support Enforcement	0	0	0	0	3,475,470	3,475,470
Community Development & Assistance	0	0	0	0	369,740	369,740
Court Services	0	0	0	0	1,462,530	1,462,530
Delinquent Real Estate Tax & Assessment	0	0	0	0	507,584	507,584
Developmental Disabilities	0	0	0	11,512,595	0	11,512,595
Emergency Services	0	0	0	0	4,460,470	4,460,470
Job and Family Services	0	0	1,336,120	0	0	1,336,120
Law Library	0	0	0	0	175,087	175,087
Litter Control and Recycling	0	0	0	0	54,743	54,743
Property Reappraisal	0	0	0	0	516,609	516,609
Public Safety	0	0	0	0	709,395	709,395
Roads	0	5,955,633	0	0	0	5,955,633
Transit Services	0	0	0	0	1,341,333	1,341,333
Food Services - Jail	0	0	0	0	232,917	232,917
Victim Assistance	0	0	0	0	8,004	8,004
Youth Services	0	0	0	0	3,869,599	3,869,599
Debt Retirement	0	0	0	0	102,670	102,670
Capital Acquisition and Improvement	0	0	0	0	756,248	756,248
<b>Total Restricted</b>	<b>0</b>	<b>5,955,633</b>	<b>1,336,120</b>	<b>11,512,595</b>	<b>22,354,433</b>	<b>41,158,781</b>
<b>Committed:</b>						
Municipal Court Restitution	0	0	0	0	5,275	5,275
Landfill Cleanup/Maintenance	0	0	0	0	1,078,738	1,078,738
Youth Services	0	0	0	0	152,206	152,206
<b>Total Committed</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,236,219</b>	<b>1,236,219</b>
<b>Assigned:</b>						
Goods and Services	1,343,736	0	0	0	0	1,343,736
Excess Appropriations FY 2016	6,523,980	0	0	0	0	6,523,980
<b>Total Assigned</b>	<b>7,867,716</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,867,716</b>
<b>Unassigned (Deficits):</b>						
	11,763,288	0	0	0	(172,211)	11,591,077
<b>Total Fund Balances</b>	<b>\$20,292,346</b>	<b>\$6,461,046</b>	<b>\$1,336,120</b>	<b>\$11,521,733</b>	<b>\$23,455,456</b>	<b>\$63,066,701</b>

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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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	\$11,826,752
Delinquent Tax Revenues	238,068
Loan Revenue	1,602,263
	<u>\$13,667,083</u>

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

General Obligation Bonds Payable	(\$15,176,888)
Superfund Site Liability	(5,255,470)
Accrued Interest on Long-Term Debt	(47,307)
Compensated Absences Payable	(3,137,862)
	<u>(\$23,617,527)</u>

*Net Pension Liability and related deferred outflows/inflows:*

Deferred Outflows	\$14,591,646
Net Pension Liability	(37,795,874)
Deferred Inflows	(730,290)
	<u>(\$23,934,518)</u>

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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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	\$4,357,370
Depreciation Expense	<u>(3,556,658)</u>
	\$800,712

*Governmental revenues not reported in the funds:*

Increase in Shared Revenue	\$298,516
Increase in Delinquent Tax Revenue	28,828
Decrease in Loan Revenue	<u>(133,362)</u>
	\$193,982

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

General Obligation Bond Principal Payments	\$825,300
Superfund Site Liability Payment	501,490
Issuance of General Obligation Bonds	(4,612,302)
Premium on General Obligation Bonds	<u>(473,786)</u>
	(\$3,759,298)

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

Increase in Compensated Absences Payable	(\$31,848)
Decrease in supplies inventory	<u>(67,726)</u>
	(\$99,574)

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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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, 2016***

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

At year end the carrying amount of the County's deposits was \$36,553,928 and the bank balance was \$35,844,147. Federal depository insurance covered \$1,252,320 of the bank balance and \$34,591,827 was uninsured. Of the remaining uninsured bank balance, the County was exposed to custodial risk as follows:

	<u>Balance</u>
Uninsured and collateralized with securities held by the pledging institution's trust department not in the County's name	\$34,591,827
Total Balance	<u><u>\$34,591,827</u></u>

At year end, the carrying amount of Riverside Training Industries' (component unit) deposits was \$445,502 and the bank balance was \$445,502. Federal depository insurance covered all of the bank balance. Federal depository insurance covered \$250,000 of the bank balance and \$195,502 was uninsured.

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

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

**B. Investments**

	Fair Value	Credit Rating	Fair Value Hierarchy	Investment Maturities (in Years)		
				less than 1	1-3	3-5
STAR Ohio	\$7,025,041	AAA <sup>m</sup> <sup>1</sup>	N/A *	\$7,025,041	\$0	\$0
Negotiable C/D's	2,207,318	N/A	Level 2	1,961,538	245,780	0
FHLB	6,545,736	AA+ ; Aaa <sup>1,2</sup>	Level 2	1,793,517	4,260,934	491,285
FHLMC	10,963,430	AA+ ; Aaa <sup>1,2</sup>	Level 2	600,792	5,352,277	5,010,361
FNMA	12,150,851	AA+ ; Aaa <sup>1,2</sup>	Level 2	0	7,047,854	5,102,997
FFCB	11,828,555	AA+ ; Aaa <sup>1,2</sup>	Level 2	2,500,414	7,978,698	1,349,443
US Treasury Notes	4,231,483	AA+ ; Aaa <sup>1,2</sup>	Level 2	2,300,747	1,930,736	0
Total Investments	<u>\$54,952,414</u>			<u>\$16,182,049</u>	<u>\$26,816,279</u>	<u>\$11,954,086</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 12.8% of its portfolio in Star Ohio, 4% in Negotiable Certificates of Deposit, 75.5% in US Agency Securities (FNMA, FHLB, FFCB and FHLMC) and 7.7 % 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, 2016**

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

**B. Investments (Continued)**

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

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			N/A	less than 1	1-5
Corporate stocks and bonds	\$277,702	Baal - A	\$277,702	\$0	\$0
Mutual Funds	1,313,550	Aaa - AA+	1,313,550	0	0
Total Investments	<u>\$1,591,252</u>		<u>\$1,591,252</u>	<u>\$0</u>	<u>\$0</u>

<sup>1</sup> Moody's Investor Service

**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:

	Cash and Cash Equivalents *	Investments
Per Statement of Net Position	\$43,578,969	\$47,927,373
Investments:		
STAR Ohio	(7,025,041)	7,025,041
Per GASB Statement No. 3	<u>\$36,553,928</u>	<u>\$54,952,414</u>

\* - Includes Cash and Cash Equivalents with Fiscal Agent

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

	Cash and Cash Equivalents	Investments
Per Statement of Net Position	\$445,502	\$1,591,252
Per GASB Statement No. 3	<u>\$445,502</u>	<u>\$1,591,252</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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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 2015. 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, 2016. 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 2016 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, 2016, was \$8.82 per \$1,000 of assessed value. The assessed value upon which the 2016 tax receivable was based was \$2,278,323,980. This amount constitutes \$2,202,206,140 in real property assessed value, \$76,117,840 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 .882% (8.82 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, 2016***

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**NOTE 7- RECEIVABLES**

Receivables at December 31, 2016, 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, 2016 represent interfund receivables and payables:

	<u>Interfund Loans</u>		<u>Advances to/from Other Funds</u>	
	<u>Receivables</u>	<u>Payables</u>	<u>Receivables</u>	<u>Payables</u>
Governmental Funds:				
General Fund	\$171,968	\$0	\$80,782	\$0
Other Governmental Funds	0	171,968	0	80,782
Total Interfund Loans	<u>\$171,968</u>	<u>\$171,968</u>	<u>\$80,782</u>	<u>\$80,782</u>

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

The following balances at December 31, 2016, represent due from/to other funds:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Governmental Funds:		
General Fund	\$48,030	\$79,617
Motor Vehicle and Gasoline Tax Fund	21,560	0
Job and Family Services Fund	50,454	160,692
Other Governmental Funds	<u>246,883</u>	<u>136,109</u>
Total Governmental Funds	366,927	376,418
Enterprise Funds:		
Water Fund	6,693	0
Sewer Fund	6,693	1,377
Transfer Station Fund	<u>0</u>	<u>2,518</u>
Total Enterprise Funds	<u>13,386</u>	<u>3,895</u>
Total Interfund Receivables and Payables	<u><u>\$380,313</u></u>	<u><u>\$380,313</u></u>

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

**NOTE 9 - TRANSFERS**

The following balances at December 31, 2016 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$0	\$1,094,190
Other Governmental Funds	<u>1,797,601</u>	<u>703,411</u>
Total All Transfers	<u><u>\$1,797,601</u></u>	<u><u>\$1,797,601</u></u>

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

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 10 - CAPITAL ASSETS**

**A. Governmental Activities Capital Assets**

Summary by category of changes in governmental activities capital assets at December 31, 2016:

<i>Historical Cost:</i>	Restated December 31, 2015	Additions	Deletions	December 31, 2016
Class				
<i>Non-Depreciable Capital Assets:</i>				
Land	\$5,545,024	\$16,398	\$0	\$5,561,422
Total Non-Depreciable Capital Assets	5,545,024	16,398	0	5,561,422
<i>Depreciable Capital Assets:</i>				
Buildings	50,074,676	162,771	0	50,237,447
Improvements Other Than Buildings	353,314	0	0	353,314
Machinery and Equipment	25,339,320	1,458,120	(1,063,395)	25,734,045
Infrastructure	95,234,351	2,720,081	(32,937)	97,921,495
Total Depreciable Capital Assets	171,001,661	4,340,972	(1,096,332)	174,246,301
Total Cost	\$176,546,685	\$4,357,370	(\$1,096,332)	\$179,807,723
<i>Accumulated Depreciation:</i>				
Class	Restated December 31, 2015	Additions	Deletions	December 31, 2016
Buildings	(\$12,972,083)	(\$844,179)	\$0	(\$13,816,262)
Improvements Other Than Buildings	(234,442)	(9,833)	0	(244,275)
Machinery and Equipment	(18,876,932)	(1,578,228)	990,398	(19,464,762)
Infrastructure	(34,390,877)	(1,124,418)	18,110	(35,497,185)
Total Depreciation	(\$66,474,334)	(\$3,556,658) *	\$1,008,508	(\$69,022,484)
<i>Net Value:</i>	\$110,072,351			\$110,785,239

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

Public Safety	\$876,804
Health	163,898
Human Services	41,759
Public Works	1,420,386
General Government	1,053,811
Total Depreciation Expense	\$3,556,658



**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**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, 2016:

<i>Historical Cost:</i>	Restated			December 31,
Class	December 31, 2015	Additions	Deletions	2016
<i>Non-Depreciable Capital Assets:</i>				
Land	\$90,000	\$0	\$0	\$90,000
Total Non-Depreciable Capital Assets	90,000	0	0	90,000
<i>Depreciable Capital Assets:</i>				
Buildings	4,260,729	238,770	0	4,499,499
Improvements Other Than Buildings	42,381,114	0	0	42,381,114
Machinery and Equipment	1,419,294	194,648	(118,140)	1,495,802
Total Depreciable Capital Assets	48,061,137	433,418	(118,140)	48,376,415
Total Cost	\$48,151,137	\$433,418	(\$118,140)	\$48,466,415
<i>Accumulated Depreciation:</i>				
Class	Restated			December 31,
Class	December 31, 2015	Additions	Deletions	2016
Buildings	(\$951,922)	(\$80,885)	\$0	(\$1,032,807)
Improvements Other Than Buildings	(10,277,562)	(820,548)	0	(11,098,110)
Machinery and Equipment	(904,623)	(95,345)	71,484	(928,484)
Total Depreciation	(\$12,134,107)	(\$996,778)	\$71,484	(\$13,059,401)
<i>Net Value:</i>	\$36,017,030			\$35,407,014

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 11 - DEFINED BENEFIT RETIREMENT 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, 2016***

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**NOTE 11 - DEFINED BENEFIT RETIREMENT 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):

<b>Group A</b> Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	<b>Group B</b> 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	<b>Group C</b> 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

**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

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**NOTE 11 - DEFINED BENEFIT RETIREMENT 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 percent 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 percent.

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>2016 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
<b>2016 Actual Contribution Rates</b>			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	<u>2.0</u>	<u>2.0</u>	<u>2.0</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>

\* 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 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 \$3,644,027 for 2016.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 11 - DEFINED BENEFIT RETIREMENT 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, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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:

	<u>OPERS</u>
Proportionate Share of the Net Pension Liability	\$39,552,846
Proportion of the Net Pension Liability -2016	0.244371%
Proportion of the Net Pension Liability -2015	<u>0.245567%</u>
Percentage Change	<u>(0.0011957%)</u>
Pension Expense	\$5,210,448

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>
<b>Deferred Outflows of Resources</b>	
Net difference between projected and actual earnings on pension plan investments	\$11,626,065
County contributions subsequent to the measurement date	<u>3,644,027</u>
Total Deferred Outflows of Resources	<u>\$15,270,092</u>
<b>Deferred Inflows of Resources</b>	
Differences between expected and actual experience	\$766,622
Change in proportionate share	<u>(2,382)</u>
Total Deferred Inflows of Resources	<u>\$764,240</u>

\$3,644,027 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, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>
Year Ending December 31:	
2017	\$2,542,732
2018	2,728,632
2019	2,959,482
2020	<u>2,630,979</u>
Total	<u>\$10,861,825</u>

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 11 - DEFINED BENEFIT RETIREMENT 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 (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, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

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.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. 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 money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.4 percent for 2015.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 11 - DEFINED BENEFIT RETIREMENT 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 2015 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	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other investments	18.00	4.59
Total	<u>100.00 %</u>	<u>5.27 %</u>

***Discount Rate*** The discount rate used to measure the total pension liability was 8 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 8 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 (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	<u>1% Decrease (7.00%)</u>	<u>Current Discount Rate (8.00%)</u>	<u>1% Increase (9.00%)</u>
County's proportionate share of the net pension liability	\$63,017,346	\$39,552,846	\$19,761,283

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8% to 7.5%. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 12 - POSTEMPLOYMENT BENEFITS**

**Ohio Public Employees Retirement System**

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

In March 2016, OPERS received two favorable rulings from the Internal Revenue Service (IRS) allowing OPERS to consolidate all health care assets into the OPERS 115 Health Care Trust. Transition to the new health care trust structure was completed July 1, 2016. As of December 31, 2016, 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. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage. OPERS funds a Retiree Medical Account (RMA) for participants in the Member-Directed Plan. At retirement or refund, participants can be reimbursed for qualified medical expenses from their vested RMA balance.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45. Please see the Plan Statement in the OPERS 2015 CAFR for details.

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

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml#CAFR>, by making a written request to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2016, local government employers contributed at a rate of 14.00% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local government employers. Active members do not make contributions to the OPEB plan.



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 12 - POSTEMPLOYMENT BENEFITS (Continued)**

Each year, the OPERS Board of Trustees 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 2.0% during calendar year 2016. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2017 decreased to 1.0% for both plans. The 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 to the RMA for participants in the Member-Directed Plan for 2016 was 4.0%.

The County's contributions for health care to the OPERS for the years ending December 31, 2016, 2015, and 2014 were \$586,580, \$586,795, and \$649,551, respectively, which were equal to the required contributions for each year.

**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, 2016, the County's accumulated, unpaid compensated absences amounted to \$3,330,479. Of this amount, \$3,201,856 is recorded as Governmental Activities on the Entity Wide Statement of Net position (\$1,980,344 is reported as due within one year), \$128,623 is recorded as Business-type activities (\$66,522 is reported as due within one year).

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 14 - NOTES PAYABLE**

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

	Maturity Date	Balance January 1, 2016	Additions	(Reductions)	Balance December 31, 2016
<b>Governmental Funds Notes Payable</b>					
1.75% Capital Improvement Fund	11/23/2016	\$5,000,000	\$0	(\$5,000,000)	\$0
Total Governmental Funds Notes Payable		<u>\$5,000,000</u>	<u>\$0</u>	<u>(\$5,000,000)</u>	<u>\$0</u>
<b>Enterprise Funds Notes Payable:</b>					
1.75% Transfer Station	11/23/2016	\$610,000	\$0	(\$610,000)	\$0
Total Enterprise Notes Payable		<u>\$610,000</u>	<u>\$0</u>	<u>(\$610,000)</u>	<u>\$0</u>

**NOTE 15 - LONG-TERM LIABILITIES**

Long-term debt and other long-term obligations of the County at December 31, 2016 were as follows:

	Interest Rate	Maturity Date	Balance January 1, 2016	Additions	Retired	Balance December 31, 2016	Amounts Due Within One Year	
<b>Governmental Activities:</b>								
<b>General Obligation Bonds:</b>								
2010	911 Communications Center Bonds	2.35 - 5.75%	2025	\$3,675,000	\$0	(\$285,000)	\$3,390,000	\$290,000
2011	Hobart Building Bonds	2.00 - 5.00%	2030	1,597,680	0	(206,640)	1,391,040	214,200
2011	Juvenile Detention Center Bonds	2.00 - 5.00%	2030	443,800	0	(57,400)	386,400	59,500
2011	Utility Administration Building Bonds	2.00 - 5.00%	2030	364,550	0	(47,150)	317,400	48,875
2011	Human Service Building Bonds	2.00 - 5.00%	2030	225,070	0	(29,110)	195,960	30,175
2013	Various Purpose Bonds	1.00 - 4.00%	2033	4,610,000	0	(200,000)	4,410,000	205,000
2016	Various Purpose Bonds	1.50 - 4.00%	2035	0	4,612,302	0	4,612,302	178,260
	Premium on Various Purpose Bonds			0	473,786	0	473,786	0
<b>Total General Obligation Bonds</b>				<u>10,916,100</u>	<u>5,086,088</u>	<u>(825,300)</u>	<u>15,176,888</u>	<u>1,026,010</u>
	Superfund Site Liability			5,756,960	0	(501,490)	5,255,470	501,490
	Net Pension Liability			26,737,109	11,058,765	0	37,795,874	0
	Compensated Absences			3,141,605	3,201,856	(3,141,605)	3,201,856	1,980,344
<b>Total Governmental Activities Long-term Liabilities</b>				<u>\$46,551,774</u>	<u>\$19,346,709</u>	<u>(\$4,468,395)</u>	<u>\$61,430,088</u>	<u>\$3,507,844</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 15 - LONG-TERM LIABILITIES (Continued)**

	Interest Rate	Maturity Date	Balance January 1, 2016	Additions	Retired	Balance December 31, 2016	Amounts Due Within One Year
<b>Business-Type Activities:</b>							
<b>General Obligation Bonds:</b>							
2005 Cedar Ridge Sewer Bonds	3.00 - 4.38%	2025	\$116,000	\$0	(\$116,000)	\$0	\$0
2005 Merrimont Sewer Bonds	3.00 - 4.38%	2025	694,000	0	(694,000)	0	0
2007 Conwood Sewer	3.875 - 4.4%	2027	144,000	0	(8,000)	136,000	10,000
2008 County Road 25-A Sewer	3.00 - 4.85%	2028	1,656,000	0	(1,441,000)	215,000	104,000
2011 Shenandoah Sewer Bonds	2.00 - 5.00%	2030	6,662	0	(3,299)	3,363	3,363
2011 Evanston Sewer Bonds	2.00 - 5.00%	2030	71,366	0	(35,337)	36,029	36,029
2011 Deercliff Sewer Bonds	2.00 - 5.00%	2030	66,179	0	(32,768)	33,411	33,411
2011 Camp Troy Sewer Bonds	2.00 - 5.00%	2030	204,180	0	(101,099)	103,081	103,081
2011 County Road 25 Bonds-Sewer	2.00 - 5.00%	2030	25,360	0	(3,280)	22,080	3,400
2011 Monin Sewer Bonds	2.00 - 5.00%	2030	117,290	0	(15,170)	102,120	15,725
2011 Kessler Sewer Bonds	2.00 - 5.00%	2030	15,850	0	(2,050)	13,800	2,128
2011 Lytle Road Sewer Bonds	2.00 - 5.00%	2030	50,569	0	(2,554)	48,015	2,554
2011 Camp Troy Sewer Bonds (2)	2.00 - 5.00%	2030	65,459	0	(3,306)	62,153	3,306
2016 County Road 25-A Refunding Bonds	1.50 - 4.00%	2028	0	1,387,500	(6,250)	1,381,250	12,500
2016 Merrimont Refunding Bonds	1.50 - 3.00%	2025	0	602,589	(45,168)	557,421	56,343
2016 Cedar Ridge Refunding Bonds	1.50 - 3.00%	2025	0	54,432	(3,980)	50,452	5,634
<b>Total Sewer Bonds</b>			<b>3,232,915</b>	<b>2,044,521</b>	<b>(2,513,261)</b>	<b>2,764,175</b>	<b>391,474</b>
2008 Transfer Station	3.00 - 4.85%	2028	891,000	0	(779,000)	112,000	55,000
2011 Transfer Station Improvement Bonds	2.00 - 5.00%	2030	67,845	0	(33,593)	34,252	34,252
2016 Transfer Station Refunding Bonds	1.50 - 4.00%	2028	0	746,142	(3,361)	742,781	6,722
2016 Transfer Station Improvement Bonds	1.50 - 4.00%	2035	0	562,698	0	562,698	21,740
<b>Total Transfer Station Bonds</b>			<b>958,845</b>	<b>1,308,840</b>	<b>(815,954)</b>	<b>1,451,731</b>	<b>117,714</b>
2005 Cedar Ridge Water Bonds	3.00 - 4.38%	2025	170,000	0	(170,000)	0	0
2005 Merrimont Water Bonds	3.00 - 4.38%	2025	245,000	0	(245,000)	0	0
2007 Conwood Water	3.875 - 4.4%	2027	163,000	0	(10,000)	153,000	11,000
2007 Rosewood/Stonewood Water	3.875 - 4.4%	2027	142,000	0	(8,000)	134,000	10,000
2007 Wonder Way Waterline	3.875 - 4.4%	2027	56,000	0	(4,000)	52,000	4,000
2008 UVMC Water Tower	3.00 - 4.85%	2028	103,000	0	(90,000)	13,000	6,000
2011 Camp Troy Water Bonds	2.00 - 5.00%	2030	98,767	0	(48,904)	49,863	49,863
2011 Water Line Improvement Bonds	2.00 - 5.00%	2030	380,400	0	(49,200)	331,200	51,000
2011 Lytle Road Water Bonds	2.00 - 5.00%	2030	139,788	0	(7,060)	132,728	7,060
2011 South Co. Rd. 25-A Water Bonds	2.00 - 5.00%	2030	239,184	0	(12,080)	227,104	12,080
2016 UVMC Water Tower Refunding Bonds	1.50 - 4.00%	2028	0	86,358	(389)	85,969	778
2016 Cedar Ridge Water Refunding Bonds	1.50 - 3.00%	2025	0	140,511	(10,214)	130,297	14,863
2016 Merrimont Water Refunding Bonds	1.50 - 3.00%	2025	0	77,468	(5,638)	71,830	8,160
<b>Total Water Bonds</b>			<b>1,737,139</b>	<b>304,337</b>	<b>(660,485)</b>	<b>1,380,991</b>	<b>174,804</b>
<b>Total General Obligation Bonds</b>			<b>5,928,899</b>	<b>3,657,698</b>	<b>(3,989,700)</b>	<b>5,596,897</b>	<b>683,992</b>

(Continued)

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 15 - LONG-TERM LIABILITIES (Continued)**

	Interest	Maturity	Balance			Balance	Amounts
	Rate	Date	January 1, 2016	Additions	Retired	December 31, 2016	Due Within One Year
<b>Ohio Public Works Commission Loans:</b>							
1995 Shenandoah Sewer Replacement	0.00%	2015	\$0	\$0	\$0	\$0	\$0
2006 Merrimont Area Water Replacement	0.00%	2026	100,000	0	(10,000)	90,000	10,000
2006 Merrimont Area Sewer Replacement	0.00%	2026	100,000	0	(10,000)	90,000	10,000
2002 Brandt Water Line	0.00%	2022	150,000	0	(25,000)	125,000	25,000
2008 Casstown Sanitary Sewer	0.00%	2028	146,250	0	(11,250)	135,000	11,250
2011 Camp Troy Sewer Extension	0.00%	2033	85,000	0	(5,000)	80,000	5,000
2011 Camp Troy Water Extension	0.00%	2033	42,500	0	(2,500)	40,000	2,500
<b>Total Ohio Public Works Commission Loans</b>			<b>623,750</b>	<b>0</b>	<b>(63,750)</b>	<b>560,000</b>	<b>63,750</b>
<b>Ohio Water Development Authority Loans:</b>							
2009 Casstown Sewers	0.00%	2029	816,374	0	(60,472)	755,902	60,472
2010 Hoke Plat Sewer Design	0.00%	2020	85,400	0	0	85,400	0
2010 Preliminary Engineering Reports	0.00%	2020	79,111	0	0	79,111	0
2010 Fletcher Sanitary Sewers	0.00%	2031	1,095,179	0	(70,657)	1,024,522	70,657
2010 Hilltop Combined Sewer Separation	0.00%	2031	47,726	0	(3,182)	44,544	3,182
2010 N. County Rd. 25A Sanitary Sewers	0.00%	2031	146,058	0	(9,737)	136,321	9,737
2010 Brandt Phase III Sewers	0.00%	2032	163,776	0	(9,634)	154,142	9,634
2011 Distribution System Design-Water	4.77%	2017	8,883	730	(9,613)	0	0
2011 Sewer Design	4.77%	2017	9,275	334	(9,609)	0	0
2011 Boone Hill Waterline Design	2.00%	2017	16,406	0	(10,883)	5,523	5,523
2011 Brandt Sanitary Sewers Phase II	0.00%	2033	726,558	0	(42,739)	683,819	42,739
2011 Camp Troy Sewer Extension	0.00%	2032	295,912	0	(17,934)	277,978	17,934
2012 Camp Troy Waterline	2.00%	2032	199,741	0	(10,329)	189,412	10,537
2013 Phoneton Sanitary Sewers	0.00%	2033	1,646,168	0	(91,454)	1,554,714	91,454
2013 Boone Hill Sanitary Sewers	0.00%	2033	570,869	0	(32,621)	538,248	32,621
<b>Total Ohio Water Development Authority Loans</b>			<b>5,907,436</b>	<b>1,064</b>	<b>(378,864)</b>	<b>5,529,636</b>	<b>354,490</b>
Landfill Postclosure Care Liability			29,560	0	0	29,560	0
Net Pension Liability			1,184,869	572,103	0	1,756,972	0
Compensated Absences Payable			124,466	128,623	(124,466)	128,623	66,522
<b>Total Business-Type Activities Long-term Liabilities</b>			<b>\$13,798,980</b>	<b>\$4,359,488</b>	<b>(\$4,556,780)</b>	<b>\$13,601,688</b>	<b>\$1,168,754</b>

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**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 15 - 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, 2016 follows:

Years	General Obligation Bonds			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2017	\$1,026,010	\$564,005	\$683,992	\$170,710
2018	1,117,443	531,820	437,558	150,055
2019	1,153,192	491,192	451,807	134,230
2020	1,171,493	454,870	468,507	124,560
2021	1,208,092	411,554	471,907	114,191
2022-2026	4,375,756	1,409,484	2,074,246	403,134
2027-2031	2,751,841	717,083	858,159	99,887
2032-2035	1,899,275	166,051	150,721	15,349
Totals	<u>\$14,703,102</u>	<u>\$4,746,059</u>	<u>\$5,596,897</u>	<u>\$1,212,116</u>

Years	OPWC Loans		OWDA Loans	
	Principal	Interest	Principal	Interest
2017	\$63,750	\$0	\$354,490	\$3,791
2018	63,750	0	349,178	3,524
2019	63,750	0	349,394	3,308
2020	63,750	0	349,614	3,088
2021	63,750	0	349,839	2,863
2022-2026	173,750	0	1,752,728	10,780
2027-2031	60,000	0	1,559,640	4,442
2032-2033	7,500	0	300,242	71
Totals	<u>\$560,000</u>	<u>\$0</u>	<u>\$5,365,125</u>	<u>\$31,867</u>

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

**B. Defeased Debt**

In December 1997, the County defeased all of its General Obligation Bonds (\$6,675,000) through the issuance of \$8,225,000 of General Obligation Bonds for various purposes (the "1997 Bonds"). The net proceeds of the 1997 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$255,000 at December 31, 2016 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, 2016***

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**NOTE 15 - LONG-TERM LIABILITIES (Continued)**

**B. Defeased Debt** (Continued)

In May 2011, the County defeased all of its 1997 General Obligation Bonds (\$1,670,000) through the issuance of \$1,715,000 of General Obligation Bonds for various purposes (the “2011 Bonds”). The net proceeds of the 2011 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$280,000 at December 31, 2016 are not included in the County’s outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

In May 2011, the County partially defeased all of its 2002 General Obligation Bonds (\$4,220,000) through the issuance of \$4,495,000 of General Obligation Bonds for various purposes (the “2011 Bonds”). The net proceeds of the 2011 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$2,745,000 at December 31, 2016 are not included in the County’s outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

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 “2016 Bonds”). The net proceeds of the 2016 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$3,285,000 at December 31, 2016 are not included in the County’s outstanding debt since the County has in-substance satisfied its obligations through the advance refunding. The County reduced its aggregate debt service payments over the life of the refunded bonds by \$735,840 and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$390,993.

**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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 15 - LONG-TERM LIABILITIES (Continued)**

**C. Conduit Debt**

As of December 31, 2016, 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 \$29,905,000 at year end.

**NOTE 16 – 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 2016, the County's property tax revenues were reduced under agreements entered into by other governments as follows: CRAs - \$197,279 and Ezones - \$127,279

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 17 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**

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

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

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

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

*North and South Landfills*

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

*Ash Disposal Pit and Ash Pile*

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

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

*Liquid Disposal Area and Ground Water*

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



**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 17 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**  
(Continued)

The total cost of the construction to close the landfill was \$2,246,000. Operation, maintenance and site monitoring costs through the year 2035 are estimated to be \$5,255,470. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables. Funds to cover the cost of closure and postclosure care are derived from 2% of the county-wide 1% sales tax (.02%). The .02% of the county sales tax generated \$288,238 in revenues in 2016 leaving the fund balance in the Super Cleanup Fund at \$1,078,738. It is estimated that the revenue derived from the sales tax will be sufficient to cover the closure and postclosure care costs identified above.

**NOTE 18 - RELATED PARTY TRANSACTIONS**

During 2016, Miami County provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to Riverside Training Industries, Inc., (the “workshop”), a discretely presented component unit of Miami County. The workshop reported \$642,934 for such contributions, recording revenue and expenses at cost or fair value, as applicable, to the extent the contribution is related to the vocational purposes of the workshop. Additional rehabilitative services provided directly to workshop clients by Miami County amounted to \$459,236.

**NOTE 19 - CONTINGENCIES**

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

In February 2013, the County Commissioners became aware that the County may be a potentially responsible party (PRP) to the West Troy Aquifer Superfund Site being investigated by the U.S. EPA. As of the July 19, 2017, 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, 2016***

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

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

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

**B. Self Insurance**

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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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 \$5,257,157. The claims liability of \$237,854 reported in the Hospitalization Fund at December 31, 2016 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 2015 and 2016 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>
2015	\$347,863	4,029,241	(4,082,356)	\$294,748
2016	294,748	4,431,016	(4,487,910)	237,854

**NOTE 21 – FUND DEFICITS**

The fund deficits at December 31, 2016 of \$66,144 in the County Conservancy Fund, \$1,912 in the Community Based Corrections Act Grant Fund (special revenue funds) and of \$75,070 in the Ditch Construction Fund (capital projects fund) arise from the recognition of certain liabilities under the modified accrual basis of accounting. Under the budgetary basis of accounting the deficits do not exist. The General Fund provides transfers when cash is required, not when accruals occur.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS**

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

The Tri County Board of Recovery and Mental Health Services (Tri County Board) is a jointly governed organization among Miami, Darke and Shelby counties. The Tri County Mental Health Board provides leadership in planning for and supporting community-based alcohol, drug addiction and mental health services in cooperation with public and private resources with emphasis on the development of prevention and early intervention programming while respecting, protecting and advocating for the rights of persons as consumers of alcohol, drug addiction and mental health services. The ability to influence operations depends on the County's representation on the Board. The Board of Trustees consists of eighteen members: four members are appointed by the Director of the Ohio Department of Mental Health, four members are appointed by the Director of the Ohio Department of Alcohol And Drug Addiction Services and the remaining ten members are appointed by the County Commissioners of Miami, Darke and Shelby counties in the same proportion as the County's population bears to the total population of the three counties combined. During 2016, the County contributed \$1,100,587 by voted levy for the operations of the organization. Miami County acts as the fiscal agent for the Tri County Board and its financial activity is included as an agency of the County. Financial information may be obtained from the County Auditor, Matthew W. Gearhardt, 201 West Main Street, Troy, Ohio 45373-2363.

**B. West Central Ohio Network**

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin, and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Board of Development Disabilities of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating Boards of Development Disabilities. Payments to West Con are limited to the Supported Living funds of each participating county. During 2016, the County spent \$6,745,827 of the balance on deposit with West Con while receiving \$6,845,789. The balance at December 31, 2016 was \$1,358,590. Financial information can be obtained from Renee Place, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

*REQUIRED SUPPLEMENTAL INFORMATION*

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**MIAMI COUNTY, OHIO**

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***Schedule of County's Proportionate Share of the Net Pension Liability  
Last Three Years***

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**Ohio Public Employees Retirement System**

Year	<u>2013</u>	<u>2014</u>	<u>2015</u>
County's proportion of the net pension liability (asset)	0.245567%	0.245567%	0.244371%
County's proportionate share of the net pension liability (asset)	\$27,297,071	\$27,921,978	\$39,552,846
County's covered-employee payroll	\$28,940,054	\$27,155,059	\$27,700,423
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee 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

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.

**MIAMI COUNTY, OHIO**

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***Schedule of County Contributions  
Last Four Years***

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**Ohio Public Employees Retirement System**

Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Contractually required contribution	\$3,762,207	\$3,424,253	\$3,441,896	\$3,644,027
Contributions in relation to the contractually required contribution	<u>3,762,207</u>	<u>3,424,253</u>	<u>3,441,896</u>	<u>3,643,937</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$90</u>
County's covered-employee payroll	\$28,940,054	\$27,155,059	\$27,700,423	\$29,329,008
Contributions as a percentage of covered-employee payroll	13.00%	12.61%	12.43%	12.42%

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

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.

*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.

**Super Cleanup Fund**

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

**Emergency Management Agency Fund**

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

**Enforcement and Education Fund**

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

**Juvenile Detention / Rehabilitation Center Fund**

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

**County Probation Services Fund**

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

**Recycle Grant Fund**

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

(Continued)

***Special Revenue Funds***

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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.

***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, 2016**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 11,226,449	\$ 102,670	\$ 1,255,488	\$ 12,584,607
Investments	10,261,578	0	0	10,261,578
Receivables:				
Taxes	190,013	0	47,848	237,861
Accounts	122,592	0	0	122,592
Intergovernmental	4,071,347	0	0	4,071,347
Loans	1,602,263	0	0	1,602,263
Due from Other Funds	246,883	0	0	246,883
Prepaid Items	6,415	0	30,600	37,015
<b>Total Assets</b>	<u>\$ 27,727,540</u>	<u>\$ 102,670</u>	<u>\$ 1,333,936</u>	<u>\$ 29,164,146</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 610,614	\$ 0	\$ 570,461	\$ 1,181,075
Accrued Wages and Benefits Payable	414,822	0	0	414,822
Intergovernmental Payable	35,528	0	0	35,528
Due to Other Funds	136,109	0	0	136,109
Interfund Loans Payable	171,968	0	0	171,968
Advances from Other Funds	0	0	80,782	80,782
Compensated Absences Payable	24,819	0	0	24,819
<b>Total Liabilities</b>	<u>1,393,860</u>	<u>0</u>	<u>651,243</u>	<u>2,045,103</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	3,523,606	0	0	3,523,606
Property Tax Levy for Next Fiscal Year	139,981	0	0	139,981
<b>Total Deferred Inflows of Resources</b>	<u>3,663,587</u>	<u>0</u>	<u>0</u>	<u>3,663,587</u>
<b>Fund Balances:</b>				
Nonspendable	6,415	0	30,600	37,015
Restricted	21,495,515	102,670	756,248	22,354,433
Committed	1,236,219	0	0	1,236,219
Unassigned	(68,056)	0	(104,155)	(172,211)
<b>Total Fund Balances</b>	<u>22,670,093</u>	<u>102,670</u>	<u>682,693</u>	<u>23,455,456</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 27,727,540</u>	<u>\$ 102,670</u>	<u>\$ 1,333,936</u>	<u>\$ 29,164,146</u>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2016***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 3,716,209	\$ 0	\$ 288,236	\$ 4,004,445
Intergovernmental Revenues	10,281,011	0	82,908	10,363,919
Charges for Services	6,836,746	0	182,200	7,018,946
Licenses and Permits	5	0	0	5
Fines and Forfeitures	265,517	0	0	265,517
All Other Revenues	558,873	0	19,425	578,298
<b>Total Revenue</b>	<u>21,658,361</u>	<u>0</u>	<u>572,769</u>	<u>22,231,130</u>
<b>Expenditures:</b>				
Current:				
Public Safety	7,338,449	0	0	7,338,449
Health	331,724	0	0	331,724
Human Services	6,395,621	0	0	6,395,621
Conservation and Recreation	133,209	0	0	133,209
Public Works	1,724,756	0	0	1,724,756
General Government	2,463,131	0	0	2,463,131
Capital Outlay	0	0	1,413,579	1,413,579
Debt Service:				
Principal Retirement	0	825,300	0	825,300
Interest and Fiscal Charges	0	397,062	162,491	559,553
<b>Total Expenditures</b>	<u>18,386,890</u>	<u>1,222,362</u>	<u>1,576,070</u>	<u>21,185,322</u>
Excess (Deficiency) of Revenues Over Expenditures	3,271,471	(1,222,362)	(1,003,301)	1,045,808
<b>Other Financing Sources (Uses):</b>				
General Obligation Bonds Issued	0	0	4,612,302	4,612,302
Premium on General Obligation Bonds Issued	0	0	473,786	473,786
Transfers In	110,000	1,234,016	453,585	1,797,601
Transfers Out	(520,126)	0	(183,285)	(703,411)
<b>Total Other Financing Sources (Uses)</b>	<u>(410,126)</u>	<u>1,234,016</u>	<u>5,356,388</u>	<u>6,180,278</u>
Net Change in Fund Balance	2,861,345	11,654	4,353,087	7,226,086
<b>Fund Balances at Beginning of Year</b>	<u>19,808,748</u>	<u>91,016</u>	<u>(3,670,394)</u>	<u>16,229,370</u>
<b>Fund Balances End of Year</b>	<u>\$ 22,670,093</u>	<u>\$ 102,670</u>	<u>\$ 682,693</u>	<u>\$ 23,455,456</u>

**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2016***

	Child Support Enforcement Agency	Dog and Kennel	Shelter/Domestic Violence	Youth Services Subsidy
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 1,325,361	\$ 449,585	\$ 11,996	\$ 564,318
Investments	2,239,578	0	0	953,576
Receivables:				
Taxes	0	0	0	0
Accounts	36,898	0	1,706	0
Intergovernmental	0	5,171	252,437	290,178
Loans	0	0	0	0
Due from Other Funds	0	0	0	10,980
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<b>\$ 3,601,837</b>	<b>\$ 454,756</b>	<b>\$ 266,139</b>	<b>\$ 1,819,052</b>
<b>Liabilities:</b>				
Accounts Payable	4,490	0	11,359	12,907
Accrued Wages and Benefits Payable	36,855	10,947	13,001	30,193
Intergovernmental Payable	0	1,901	0	3,213
Due to Other Funds	85,022	0	0	10,980
Interfund Loans Payable	0	0	41,500	0
Compensated Absences Payable	0	0	9,357	0
<b>Total Liabilities</b>	<b>126,367</b>	<b>12,848</b>	<b>75,217</b>	<b>57,293</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	0	182,918	110,130
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>182,918</b>	<b>110,130</b>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	3,475,470	441,908	8,004	1,651,629
Committed	0	0	0	0
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<b>3,475,470</b>	<b>441,908</b>	<b>8,004</b>	<b>1,651,629</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 3,601,837</b>	<b>\$ 454,756</b>	<b>\$ 266,139</b>	<b>\$ 1,819,052</b>



**MIAMI COUNTY, OHIO**

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E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy
\$ 1,495,766	\$ 130,813	\$ 507,970	\$ 541,256	\$ 19,440	\$ 65,033
2,527,530	0	0	0	0	0
0	0	0	0	0	142,165
0	0	0	0	0	0
562,019	39,078	0	0	44,876	9,751
0	0	0	0	0	0
0	0	0	0	0	0
5,516	899	0	0	0	0
<u>\$ 4,590,831</u>	<u>\$ 170,790</u>	<u>\$ 507,970</u>	<u>\$ 541,256</u>	<u>\$ 64,316</u>	<u>\$ 216,949</u>
124,231	0	0	1,530	0	131,177
68,164	16,868	386	23,117	2,259	0
0	0	0	0	1,211	0
0	0	0	0	0	0
0	0	0	0	9,026	0
0	0	0	0	0	0
<u>192,395</u>	<u>16,868</u>	<u>386</u>	<u>24,647</u>	<u>12,496</u>	<u>131,177</u>
0	0	0	0	22,438	11,935
0	0	0	0	0	139,981
0	0	0	0	22,438	151,916
5,516	899	0	0	0	0
4,392,920	153,023	507,584	516,609	29,382	0
0	0	0	0	0	0
0	0	0	0	0	(66,144)
<u>4,398,436</u>	<u>153,922</u>	<u>507,584</u>	<u>516,609</u>	<u>29,382</u>	<u>(66,144)</u>
<u>\$ 4,590,831</u>	<u>\$ 170,790</u>	<u>\$ 507,970</u>	<u>\$ 541,256</u>	<u>\$ 64,316</u>	<u>\$ 216,949</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2016**

	Community Based Corrections Act Grant	Super Cleanup	Emergency Management Agency	Enforcement and Education
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 56	\$ 383,261	\$ 60,623	\$ 261,090
Investments	0	647,629	0	0
Receivables:				
Taxes	0	47,848	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	121,009	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 56</u>	<u>\$ 1,078,738</u>	<u>\$ 181,632</u>	<u>\$ 261,090</u>
<b>Liabilities:</b>				
Accounts Payable	0	0	0	0
Accrued Wages and Benefits Payable	1,968	0	4,380	0
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Interfund Loans Payable	0	0	0	5,299
Compensated Absences Payable	0	0	0	0
<b>Total Liabilities</b>	<u>1,968</u>	<u>0</u>	<u>4,380</u>	<u>5,299</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	0	109,702	0
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>109,702</u>	<u>0</u>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	0	0	67,550	255,791
Committed	0	1,078,738	0	0
Unassigned	(1,912)	0	0	0
<b>Total Fund Balances</b>	<u>(1,912)</u>	<u>1,078,738</u>	<u>67,550</u>	<u>255,791</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 56</u>	<u>\$ 1,078,738</u>	<u>\$ 181,632</u>	<u>\$ 261,090</u>

**MIAMI COUNTY, OHIO**

Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board
\$ 604,378	\$ 441,378	\$ 54,743	\$ 454,577	\$ 416,108	\$ 1,245,029
1,021,278	0	0	768,146	0	2,103,841
0	0	0	0	0	0
0	1,253	0	954	45,750	0
1,111,992	130,374	0	90,617	93,349	1,223,883
0	0	0	0	1,602,263	0
38,334	0	0	12,672	0	170,227
0	0	0	0	0	0
<u>\$ 2,775,982</u>	<u>\$ 573,005</u>	<u>\$ 54,743</u>	<u>\$ 1,326,966</u>	<u>\$ 2,157,470</u>	<u>\$ 4,742,980</u>
56,534	7,267	0	73,419	47,150	131,067
115,898	15,626	0	0	0	70,537
0	2,208	0	0	23,317	0
19,227	0	0	9,636	0	0
0	1,143	0	0	115,000	0
0	0	0	0	0	15,462
<u>191,659</u>	<u>26,244</u>	<u>0</u>	<u>83,055</u>	<u>185,467</u>	<u>217,066</u>
390,094	53,018	0	0	1,602,263	997,325
0	0	0	0	0	0
<u>390,094</u>	<u>53,018</u>	<u>0</u>	<u>0</u>	<u>1,602,263</u>	<u>997,325</u>
0	0	0	0	0	0
2,194,229	493,743	54,743	1,243,911	369,740	3,376,383
0	0	0	0	0	152,206
0	0	0	0	0	0
<u>2,194,229</u>	<u>493,743</u>	<u>54,743</u>	<u>1,243,911</u>	<u>369,740</u>	<u>3,528,589</u>
<u>\$ 2,775,982</u>	<u>\$ 573,005</u>	<u>\$ 54,743</u>	<u>\$ 1,326,966</u>	<u>\$ 2,157,470</u>	<u>\$ 4,742,980</u>

(Continued)

**MIAMI COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2016**

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	<u>Legal Research</u>	<u>One-Stop Shop</u>	<u>Law Enforcement</u>	<u>Court Computerization</u>
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 175,303	\$ 97,422	\$ 301,577	\$ 703,465
Investments	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	6,857	0	0	13,593
Intergovernmental	0	0	67,137	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 182,160</u>	<u>\$ 97,422</u>	<u>\$ 368,714</u>	<u>\$ 717,058</u>
<b>Liabilities:</b>				
Accounts Payable	6,033	0	0	0
Accrued Wages and Benefits Payable	1,040	0	0	0
Intergovernmental Payable	0	0	2,478	0
Due to Other Funds	0	0	11,244	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
<b>Total Liabilities</b>	<u>7,073</u>	<u>0</u>	<u>13,722</u>	<u>0</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	0	43,783	0
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>43,783</u>	<u>0</u>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	175,087	97,422	311,209	717,058
Committed	0	0	0	0
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<u>175,087</u>	<u>97,422</u>	<u>311,209</u>	<u>717,058</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 182,160</u>	<u>\$ 97,422</u>	<u>\$ 368,714</u>	<u>\$ 717,058</u>

**MIAMI COUNTY, OHIO**

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Dispute Resolution	Court Security Grant	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution
\$ 224,367	\$ 139,450	\$ 204,434	\$ 314,777	\$ 1,567	\$ 5,275
0	0	0	0	0	0
0	0	0	0	0	0
4,584	2,538	0	8,459	0	0
0	0	29,476	0	0	0
0	0	0	0	0	0
0	0	0	14,670	0	0
0	0	0	0	0	0
<u>\$ 228,951</u>	<u>\$ 141,988</u>	<u>\$ 233,910</u>	<u>\$ 337,906</u>	<u>\$ 1,567</u>	<u>\$ 5,275</u>
0	1,000	0	0	0	0
0	0	993	2,590	0	0
0	0	0	1,200	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>1,000</u>	<u>993</u>	<u>3,790</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
228,951	140,988	232,917	334,116	1,567	0
0	0	0	0	0	5,275
0	0	0	0	0	0
<u>228,951</u>	<u>140,988</u>	<u>232,917</u>	<u>334,116</u>	<u>1,567</u>	<u>5,275</u>
<u>\$ 228,951</u>	<u>\$ 141,988</u>	<u>\$ 233,910</u>	<u>\$ 337,906</u>	<u>\$ 1,567</u>	<u>\$ 5,275</u>

(Continued)

**MIAMI COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2016**

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	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 24,624	\$ 1,407	\$ 11,226,449
Investments	0	0	10,261,578
Receivables:			
Taxes	0	0	190,013
Accounts	0	0	122,592
Intergovernmental	0	0	4,071,347
Loans	0	0	1,602,263
Due from Other Funds	0	0	246,883
Prepaid Items	0	0	6,415
<b>Total Assets</b>	<u>\$ 24,624</u>	<u>\$ 1,407</u>	<u>\$ 27,727,540</u>
<b>Liabilities:</b>			
Accounts Payable	2,450	0	610,614
Accrued Wages and Benefits Payable	0	0	414,822
Intergovernmental Payable	0	0	35,528
Due to Other Funds	0	0	136,109
Interfund Loans Payable	0	0	171,968
Compensated Absences Payable	0	0	24,819
<b>Total Liabilities</b>	<u>2,450</u>	<u>0</u>	<u>1,393,860</u>
<b>Deferred Inflows of Resources:</b>			
Unavailable Amounts	0	0	3,523,606
Property Tax Levy for Next Fiscal Year	0	0	139,981
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>3,663,587</u>
<b>Fund Balances:</b>			
Nonspendable	0	0	6,415
Restricted	22,174	1,407	21,495,515
Committed	0	0	1,236,219
Unassigned	0	0	(68,056)
<b>Total Fund Balances</b>	<u>22,174</u>	<u>1,407</u>	<u>22,670,093</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 24,624</u>	<u>\$ 1,407</u>	<u>\$ 27,727,540</u>



**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016***

	Child Support Enforcement Agency	Dog and Kennel	Shelter/Domestic Violence	Youth Services Subsidy
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,271,542	0	312,663	860,386
Charges for Services	414,526	365,901	22,610	478,571
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	19,352	0	8,200
All Other Revenue	164,371	35,741	500	847
<b>Total Revenue</b>	<u>1,850,439</u>	<u>420,994</u>	<u>335,773</u>	<u>1,348,004</u>
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	0	769,040
Health	0	331,724	0	0
Human Services	1,681,618	0	340,322	647,421
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
<b>Total Expenditures</b>	<u>1,681,618</u>	<u>331,724</u>	<u>340,322</u>	<u>1,416,461</u>
Excess (Deficiency) of Revenues Over Expenditures	168,821	89,270	(4,549)	(68,457)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	168,821	89,270	(4,549)	(68,457)
<b>Fund Balances at Beginning of Year</b>	<u>3,306,649</u>	<u>352,638</u>	<u>12,553</u>	<u>1,720,086</u>
<b>Fund Balances End of Year</b>	<u>\$ 3,475,470</u>	<u>\$ 441,908</u>	<u>\$ 8,004</u>	<u>\$ 1,651,629</u>



**MIAMI COUNTY, OHIO**

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E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy
\$ 3,314,728	\$ 0	\$ 0	\$ 0	\$ 0	\$ 113,191
0	448,939	0	0	102,865	15,986
233,146	67,344	179,897	1,012,691	0	0
0	0	0	5	0	0
0	0	0	200	0	0
53,170	546	6,678	0	0	0
<u>3,601,044</u>	<u>516,829</u>	<u>186,575</u>	<u>1,012,896</u>	<u>102,865</u>	<u>129,177</u>
2,358,859	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	133,209
0	0	0	0	0	0
0	441,952	136,864	867,436	94,467	0
<u>2,358,859</u>	<u>441,952</u>	<u>136,864</u>	<u>867,436</u>	<u>94,467</u>	<u>133,209</u>
1,242,185	74,877	49,711	145,460	8,398	(4,032)
110,000	0	0	0	0	0
<u>(435,126)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(325,126)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
917,059	74,877	49,711	145,460	8,398	(4,032)
3,481,377	79,045	457,873	371,149	20,984	(62,112)
<u>\$ 4,398,436</u>	<u>\$ 153,922</u>	<u>\$ 507,584</u>	<u>\$ 516,609</u>	<u>\$ 29,382</u>	<u>\$ (66,144)</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, 2016***

	Community Based Corrections Act Grant	Super Cleanup	Emergency Management Agency	Enforcement and Education
<b>Revenues:</b>				
Taxes	\$ 0	\$ 288,238	\$ 0	\$ 0
Intergovernmental Revenues	36,000	0	141,532	50
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	16,925
All Other Revenue	0	0	0	0
<b>Total Revenue</b>	<u>36,000</u>	<u>288,238</u>	<u>141,532</u>	<u>16,975</u>
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	114,864	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	0	41,239	0	0
General Government	37,633	0	0	1,048
<b>Total Expenditures</b>	<u>37,633</u>	<u>41,239</u>	<u>114,864</u>	<u>1,048</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,633)	246,999	26,668	15,927
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(1,633)	246,999	26,668	15,927
<b>Fund Balances at Beginning of Year</b>	(279)	831,739	40,882	239,864
<b>Fund Balances End of Year</b>	<u>\$ (1,912)</u>	<u>\$ 1,078,738</u>	<u>\$ 67,550</u>	<u>\$ 255,791</u>

**MIAMI COUNTY, OHIO**

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Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board
\$ 0	\$ 0	\$ 0	\$ 0	\$ 52	\$ 0
1,792,502	257,934	20,000	1,351,105	578,343	2,791,554
2,164,237	194,631	0	257,051	45,750	1,021,315
0	0	0	0	0	0
0	20,390	0	0	0	0
565	0	0	21,497	169,682	71,860
<u>3,957,304</u>	<u>472,955</u>	<u>20,000</u>	<u>1,629,653</u>	<u>793,827</u>	<u>3,884,729</u>
3,863,272	32,274	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	3,708,149
0	0	0	0	0	0
0	0	0	1,083,160	600,357	0
0	395,108	19,764	0	0	0
<u>3,863,272</u>	<u>427,382</u>	<u>19,764</u>	<u>1,083,160</u>	<u>600,357</u>	<u>3,708,149</u>
94,032	45,573	236	546,493	193,470	176,580
0	0	0	0	0	0
<u>(85,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(85,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9,032	45,573	236	546,493	193,470	176,580
2,185,197	448,170	54,507	697,418	176,270	3,352,009
<u>\$ 2,194,229</u>	<u>\$ 493,743</u>	<u>\$ 54,743</u>	<u>\$ 1,243,911</u>	<u>\$ 369,740</u>	<u>\$ 3,528,589</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, 2016***

	Legal Research	One-Stop Shop	Law Enforcement	Court Computerization
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	71,639	0
Charges for Services	5,625	0	50,680	214,258
Licenses and Permits	0	0	0	0
Fines and Forfeitures	85,700	0	2,789	0
All Other Revenue	0	0	0	40
<b>Total Revenue</b>	91,325	0	125,108	214,298
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	79,783	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	62,804	0	0	131,828
<b>Total Expenditures</b>	62,804	0	79,783	131,828
Excess (Deficiency) of Revenues Over Expenditures	28,521	0	45,325	82,470
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	0	0	0	0
Net Change in Fund Balance	28,521	0	45,325	82,470
<b>Fund Balances at Beginning of Year</b>	146,566	97,422	265,884	634,588
<b>Fund Balances End of Year</b>	\$ 175,087	\$ 97,422	\$ 311,209	\$ 717,058

**MIAMI COUNTY, OHIO**

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Dispute Resolution	Court Security Grant	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
70,560	0	157,411	0	0	0
0	0	0	108,513	0	0
0	0	0	0	0	0
81,381	30,580	0	0	0	0
0	14	0	0	0	33,362
<u>151,941</u>	<u>30,594</u>	<u>157,411</u>	<u>108,513</u>	<u>0</u>	<u>33,362</u>
0	0	118,959	0	0	0
0	0	0	0	0	0
0	0	15,661	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
95,645	7,722	0	142,137	0	28,723
<u>95,645</u>	<u>7,722</u>	<u>134,620</u>	<u>142,137</u>	<u>0</u>	<u>28,723</u>
56,296	22,872	22,791	(33,624)	0	4,639
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
56,296	22,872	22,791	(33,624)	0	4,639
172,655	118,116	210,126	367,740	1,567	636
<u>\$ 228,951</u>	<u>\$ 140,988</u>	<u>\$ 232,917</u>	<u>\$ 334,116</u>	<u>\$ 1,567</u>	<u>\$ 5,275</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, 2016***

	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
<b>Revenues:</b>			
Taxes	\$ 0	\$ 0	\$ 3,716,209
Intergovernmental Revenues	0	0	10,281,011
Charges for Services	0	0	6,836,746
Licenses and Permits	0	0	5
Fines and Forfeitures	0	0	265,517
All Other Revenue	0	0	558,873
<b>Total Revenue</b>	<u>0</u>	<u>0</u>	<u>21,658,361</u>
<b>Expenditures:</b>			
Current:			
Public Safety	0	1,398	7,338,449
Health	0	0	331,724
Human Services	2,450	0	6,395,621
Conservation and Recreation	0	0	133,209
Public Works	0	0	1,724,756
General Government	0	0	2,463,131
<b>Total Expenditures</b>	<u>2,450</u>	<u>1,398</u>	<u>18,386,890</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,450)	(1,398)	3,271,471
<b>Other Financing Sources (Uses):</b>			
Transfers In	0	0	110,000
Transfers Out	0	0	(520,126)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>(410,126)</u>
Net Change in Fund Balance	(2,450)	(1,398)	2,861,345
<b>Fund Balances at Beginning of Year</b>	<u>24,624</u>	<u>2,805</u>	<u>19,808,748</u>
<b>Fund Balances End of Year</b>	<u>\$ 22,174</u>	<u>\$ 1,407</u>	<u>\$ 22,670,093</u>

**MIAMI COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2016**

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	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 99,941	\$ 2,729	\$ 102,670
<b>Total Assets</b>	<u>\$ 99,941</u>	<u>\$ 2,729</u>	<u>\$ 102,670</u>
<b>Liabilities:</b>			
<b>Total Liabilities</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Fund Balances:</b>			
Restricted	99,941	2,729	102,670
<b>Total Fund Balances</b>	<u>99,941</u>	<u>2,729</u>	<u>102,670</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 99,941</u>	<u>\$ 2,729</u>	<u>\$ 102,670</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, 2016***

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	<u>General Obligation Debt</u>	<u>Special Assessment Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Revenues:</b>			
<b>Total Revenue</b>	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	825,300	0	825,300
Interest and Fiscal Charges	397,062	0	397,062
<b>Total Expenditures</b>	<u>1,222,362</u>	<u>0</u>	<u>1,222,362</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,222,362)	0	(1,222,362)
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>1,234,016</u>	<u>0</u>	<u>1,234,016</u>
<b>Total Other Financing Sources (Uses)</b>	<u>1,234,016</u>	<u>0</u>	<u>1,234,016</u>
Net Change in Fund Balance	11,654	0	11,654
<b>Fund Balances at Beginning of Year</b>	88,287	2,729	91,016
<b>Fund Balances End of Year</b>	<u>\$ 99,941</u>	<u>\$ 2,729</u>	<u>\$ 102,670</u>



**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2016**

	Permanent Improvement	Health Care Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Projects Funds
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 493,528	\$ 687,750	\$ 68,498	\$ 5,712	\$ 1,255,488
Receivables:					
Taxes	47,848	0	0	0	47,848
Prepaid Items	30,600	0	0	0	30,600
<b>Total Assets</b>	<b>\$ 571,976</b>	<b>\$ 687,750</b>	<b>\$ 68,498</b>	<b>\$ 5,712</b>	<b>\$ 1,333,936</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 570,461	\$ 0	\$ 0	\$ 0	\$ 570,461
Advances from Other Funds	0	0	0	80,782	80,782
<b>Total Liabilities</b>	<b>570,461</b>	<b>0</b>	<b>0</b>	<b>80,782</b>	<b>651,243</b>
<b>Fund Balances:</b>					
Nonspendable	30,600	0	0	0	30,600
Restricted	0	687,750	68,498	0	756,248
Unassigned	(29,085)	0	0	(75,070)	(104,155)
<b>Total Fund Balances</b>	<b>1,515</b>	<b>687,750</b>	<b>68,498</b>	<b>(75,070)</b>	<b>682,693</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 571,976</b>	<b>\$ 687,750</b>	<b>\$ 68,498</b>	<b>\$ 5,712</b>	<b>\$ 1,333,936</b>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2016***

	Permanent Improvement	Health Care Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Project Funds
<b>Revenues:</b>					
Taxes	\$ 288,236	\$ 0	\$ 0	\$ 0	\$ 288,236
Intergovernmental Revenues	82,908	0	0	0	82,908
Charges for Services	182,200	0	0	0	182,200
All Other Revenues	0	0	0	19,425	19,425
<b>Total Revenue</b>	<b>553,344</b>	<b>0</b>	<b>0</b>	<b>19,425</b>	<b>572,769</b>
<b>Expenditures:</b>					
Capital Outlay	1,413,579	0	0	0	1,413,579
Debt Service:					
Interest and Fiscal Charges	159,985	0	0	2,506	162,491
<b>Total Expenditures</b>	<b>1,573,564</b>	<b>0</b>	<b>0</b>	<b>2,506</b>	<b>1,576,070</b>
Excess (Deficiency) of Revenues Over Expenditures	(1,020,220)	0	0	16,919	(1,003,301)
<b>Other Financing Sources (Uses):</b>					
General Obligation Bonds Issued	4,612,302	0	0	0	4,612,302
Premium on General Obligation Bonds Issued	473,786	0	0	0	473,786
Transfers In	453,585	0	0	0	453,585
Transfers Out	0	(183,285)	0	0	(183,285)
<b>Total Other Financing Sources (Uses)</b>	<b>5,539,673</b>	<b>(183,285)</b>	<b>0</b>	<b>0</b>	<b>5,356,388</b>
Net Change in Fund Balance	4,519,453	(183,285)	0	16,919	4,353,087
<b>Fund Balances at Beginning of Year</b>	<b>(4,517,938)</b>	<b>871,035</b>	<b>68,498</b>	<b>(91,989)</b>	<b>(3,670,394)</b>
<b>Fund Balances End of Year</b>	<b>\$ 1,515</b>	<b>\$ 687,750</b>	<b>\$ 68,498</b>	<b>\$ (75,070)</b>	<b>\$ 682,693</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, 2016***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 16,803,470	\$ 16,803,470	\$ 18,535,488	\$ 1,732,018
Intergovernmental Revenues	2,758,007	2,758,007	3,112,069	354,062
Charges for Services	2,831,012	2,831,012	3,334,579	503,567
Licenses and Permits	955,000	955,000	1,628,921	673,921
Investment Earnings	205,550	205,550	626,106	420,556
Fines and Forfeitures	939,858	939,858	899,526	(40,332)
All Other Revenues	122,215	122,215	476,066	353,851
Total Revenues	24,615,112	24,615,112	28,612,755	3,997,643
<b>Expenditures:</b>				
Public Safety:				
Sheriff:				
Personal Services	7,048,085	7,027,953	6,955,047	72,906
Materials and Supplies	655,000	808,764	767,022	41,742
Contractual Services	1,317,832	1,491,836	1,330,332	161,504
Other Expenditures	1,000	474	0	474
Capital Outlay	250,000	227,214	180,730	46,484
Total Sheriff	9,271,917	9,556,241	9,233,131	323,110
Coroner:				
Personal Services	74,932	74,932	72,273	2,659
Contractual Services	125,554	125,554	119,554	6,000
Total Coroner	200,486	200,486	191,827	8,659
Adult Probation:				
Personal Services	136,981	144,451	141,560	2,891
Travel and Transportation	500	500	0	500
Materials and Supplies	7,450	4,450	2,310	2,140
Contractual Services	4,100	2,170	0	2,170
Total Adult Probation	149,031	151,571	143,870	7,701
Juvenile Probation:				
Personal Services	346,739	352,181	258,164	94,017
Travel and Transportation	4,500	4,525	1,925	2,600
Materials and Supplies	12,900	13,221	10,521	2,700
Contractual Services	278,900	310,456	275,065	35,391
Total Juvenile Probation	643,039	680,383	545,675	134,708

(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, 2016***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Emergency Management:				
Personal Services	46,318	47,677	36,012	11,665
Travel and Transportation	600	655	655	0
Contractual Services	86,448	86,128	84,341	1,787
Total Emergency Management	<u>133,366</u>	<u>134,460</u>	<u>121,008</u>	<u>13,452</u>
Building Regulations:				
Personal Services	1,055,322	1,049,934	964,308	85,626
Travel and Transportation	13,250	9,601	5,956	3,645
Materials and Supplies	40,850	53,872	49,246	4,626
Contractual Services	369,580	357,365	324,795	32,570
Other Expenditures	2,000	19,157	17,878	1,279
Capital Outlay	54,500	68,247	67,161	1,086
Total Building Regulations	<u>1,535,502</u>	<u>1,558,176</u>	<u>1,429,344</u>	<u>128,832</u>
Total Public Safety	<u>11,933,341</u>	<u>12,281,317</u>	<u>11,664,855</u>	<u>616,462</u>
Health:				
Materials and Supplies	1,600	1,600	0	1,600
Contractual Services	219,526	219,558	214,409	5,149
Total Health	<u>221,126</u>	<u>221,158</u>	<u>214,409</u>	<u>6,749</u>
Human Services:				
Victim Witness:				
Contractual Services	62,404	62,404	62,404	0
Total Victim Witness	<u>62,404</u>	<u>62,404</u>	<u>62,404</u>	<u>0</u>
Children's Services:				
Contractual Services	1,123,000	1,123,000	1,123,000	0
Total Children's Services	<u>1,123,000</u>	<u>1,123,000</u>	<u>1,123,000</u>	<u>0</u>
Soldiers' Relief:				
Personal Services	278,001	283,740	267,555	16,185
Travel and Transportation	15,600	15,693	9,101	6,592
Materials and Supplies	6,500	8,281	4,767	3,514
Contractual Services	566,900	554,050	400,316	153,734
Total Soldiers' Relief	<u>867,001</u>	<u>861,764</u>	<u>681,739</u>	<u>180,025</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, 2016***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Veterans' Services:				
Materials and Supplies	18,500	24,185	17,917	6,268
Contractual Services	32,000	40,835	28,127	12,708
Capital Outlay	1,000	7,220	7,115	105
Total Veterans' Services	<u>51,500</u>	<u>72,240</u>	<u>53,159</u>	<u>19,081</u>
Public Assistance:				
Contractual Services	212,000	230,343	216,396	13,947
Total Public Assistance	<u>212,000</u>	<u>230,343</u>	<u>216,396</u>	<u>13,947</u>
Total Human Services	<u>2,315,905</u>	<u>2,349,751</u>	<u>2,136,698</u>	<u>213,053</u>
Conservation and Recreation:				
Agriculture:				
Contractual Services	411,653	411,653	411,653	0
Total Conservation and Recreation	<u>411,653</u>	<u>411,653</u>	<u>411,653</u>	<u>0</u>
Public Works:				
Transit System:				
Personal Services	120,298	122,376	103,940	18,436
Contractual Services	115,000	115,000	115,000	0
Total Public Works	<u>235,298</u>	<u>237,376</u>	<u>218,940</u>	<u>18,436</u>
General Government:				
Commissioners:				
Personal Services	703,562	711,528	703,949	7,579
Travel and Transportation	4,500	5,455	3,918	1,537
Materials and Supplies	9,700	8,939	5,112	3,827
Contractual Services	44,950	46,985	26,450	20,535
Capital Outlay	3,000	3,000	0	3,000
Total Commissioners	<u>765,712</u>	<u>775,907</u>	<u>739,429</u>	<u>36,478</u>
Auditor:				
Personal Services	623,311	629,723	575,090	54,633
Travel and Transportation	900	900	633	267
Materials and Supplies	11,220	15,420	14,206	1,214
Contractual Services	83,922	81,622	75,911	5,711
Other Expenditures	35	35	0	35
Total Auditor	<u>719,388</u>	<u>727,700</u>	<u>665,840</u>	<u>61,860</u>

(Continued)

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2016***

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Treasurer:				
Personal Services	210,038	212,001	175,849	36,152
Travel and Transportation	1,300	1,300	626	674
Materials and Supplies	3,500	6,100	5,010	1,090
Contractual Services	58,100	58,100	51,759	6,341
Total Treasurer	<u>272,938</u>	<u>277,501</u>	<u>233,244</u>	<u>44,257</u>
Prosecutor:				
Personal Services	913,926	926,972	810,526	116,446
Travel and Transportation	5,800	7,122	5,871	1,251
Materials and Supplies	9,125	12,151	11,199	952
Contractual Services	99,752	109,417	108,043	1,374
Total Prosecutor	<u>1,028,603</u>	<u>1,055,662</u>	<u>935,639</u>	<u>120,023</u>
Data Processing:				
Personal Services	592,587	600,527	591,196	9,331
Materials and Supplies	10,000	15,054	13,512	1,542
Contractual Services	369,260	436,374	422,332	14,042
Total Data Processing	<u>971,847</u>	<u>1,051,955</u>	<u>1,027,040</u>	<u>24,915</u>
Purchasing:				
Materials and Supplies	3,500	4,083	3,165	918
Contractual Services	260,500	261,287	225,699	35,588
Total Purchasing	<u>264,000</u>	<u>265,370</u>	<u>228,864</u>	<u>36,506</u>
Poll Workers:				
Personal Services	178,800	215,800	211,099	4,701
Total Poll Workers	<u>178,800</u>	<u>215,800</u>	<u>211,099</u>	<u>4,701</u>
Elections:				
Personal Services	300,457	326,164	311,576	14,588
Travel and Transportation	5,000	11,311	11,284	27
Materials and Supplies	60,750	111,746	98,464	13,282
Contractual Services	140,900	168,269	164,213	4,056
Capital Outlay	25,000	188,137	188,137	0
Total Elections	<u>532,107</u>	<u>805,627</u>	<u>773,674</u>	<u>31,953</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, 2016***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Recorder:				
Personal Services	280,079	283,311	257,093	26,218
Materials and Supplies	13,500	9,486	766	8,720
Contractual Services	2,549	6,563	6,547	16
Total Recorder	<u>296,128</u>	<u>299,360</u>	<u>264,406</u>	<u>34,954</u>
Microfilm:				
Personal Services	55,750	56,678	35,472	21,206
Material and Supplies	9,739	9,734	4,176	5,558
Contractual Services	3,800	3,800	43	3,757
Total Microfilm	<u>69,289</u>	<u>70,212</u>	<u>39,691</u>	<u>30,521</u>
Copiers:				
Materials and Supplies	35,000	39,872	33,056	6,816
Contractual Services	126,000	152,792	126,792	26,000
Total Copiers	<u>161,000</u>	<u>192,664</u>	<u>159,848</u>	<u>32,816</u>
Maintenance and Operations:				
Personal Services	631,872	647,638	552,731	94,907
Travel and Transportation	1,500	1,574	354	1,220
Materials and Supplies	174,050	176,057	122,619	53,438
Contractual Services	1,249,250	1,457,466	1,277,283	180,183
Other Expenditures	0	140	140	0
Capital Outlay	117,000	118,301	115,955	2,346
Total Maintenance and Operations	<u>2,173,672</u>	<u>2,401,176</u>	<u>2,069,082</u>	<u>332,094</u>
Annexations:				
Other Expenditures	0	24	24	0
Total Annexations	<u>0</u>	<u>24</u>	<u>24</u>	<u>0</u>
Contingencies:				
Contractual Services	500,000	99,484	20,682	78,802
Total Contingencies	<u>500,000</u>	<u>99,484</u>	<u>20,682</u>	<u>78,802</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, 2016***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Administration:				
Materials and Supplies	100	3,243	2,934	309
Contractual Services	705,400	631,308	619,043	12,265
Other Expenditures	1,000	12,220	11,128	1,092
Total Administration	<u>706,500</u>	<u>646,771</u>	<u>633,105</u>	<u>13,666</u>
Bureau of Inspection:				
Contractual Services	80,000	80,000	80,000	0
Total Bureau of Inspection	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>0</u>
Court of Appeals:				
Contractual Services	32,000	32,000	29,259	2,741
Total Court of Appeals	<u>32,000</u>	<u>32,000</u>	<u>29,259</u>	<u>2,741</u>
Common Pleas Court:				
Personal Services	298,942	322,421	315,607	6,814
Travel and Transportation	300	300	0	300
Materials and Supplies	12,750	12,865	4,589	8,276
Contractual Services	125,700	111,867	88,417	23,450
Capital Outlay	10,000	5,000	0	5,000
Total Common Pleas Court	<u>447,692</u>	<u>452,453</u>	<u>408,613</u>	<u>43,840</u>
Probate Court:				
Personal Services	251,655	253,792	230,400	23,392
Travel and Transportation	3,000	3,000	2,042	958
Materials and Supplies	7,800	6,580	5,254	1,326
Contractual Services	52,600	58,110	54,530	3,580
Total Probate Court	<u>315,055</u>	<u>321,482</u>	<u>292,226</u>	<u>29,256</u>
Municipal Court:				
Personal Services	1,120,764	1,147,043	1,095,435	51,608
Travel and Transportation	13,000	12,100	7,887	4,213
Materials and Supplies	75,926	91,254	67,799	23,455
Contractual Services	228,157	245,651	206,151	39,500
Other Expenditures	820	820	0	820
Capital Outlay	77,500	50,600	36,384	14,216
Total Municipal Court	<u>1,516,167</u>	<u>1,547,468</u>	<u>1,413,656</u>	<u>133,812</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, 2016***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Jury Commission:				
Personal Services	82,208	86,163	85,615	548
Materials and Supplies	2,000	2,000	597	1,403
Total Jury Commission	84,208	88,163	86,212	1,951
Juvenile Court:				
Personal Services	642,316	648,245	591,799	56,446
Travel and Transportation	3,500	7,500	5,895	1,605
Materials and Supplies	9,200	10,043	8,264	1,779
Contractual Services	487,040	489,904	474,783	15,121
Total Juvenile Court	1,142,056	1,155,692	1,080,741	74,951
Municipal Court Prosecutor:				
Contractual Services	124,200	124,200	124,200	0
Total Municipal Court Prosecutor	124,200	124,200	124,200	0
Clerk of Courts:				
Personal Services	930,064	944,149	908,250	35,899
Materials and Supplies	37,000	36,436	27,560	8,876
Contractual Services	28,400	29,400	22,000	7,400
Total Clerk of Courts	995,464	1,009,985	957,810	52,175
Common Pleas Magistrate:				
Personal Services	384,280	391,207	364,612	26,595
Travel and Transportation	200	200	0	200
Materials and Supplies	4,750	5,030	2,723	2,307
Contractual Services	15,600	13,260	5,311	7,949
Total Common Pleas Magistrate	404,830	409,697	372,646	37,051
Public Defender:				
Contractual Services	158,400	158,400	158,400	0
Total Public Defender	158,400	158,400	158,400	0
Dispute Resolution:				
Contractual Services	34,742	34,742	34,742	0
Total Dispute Resolution	34,742	34,742	34,742	0
Magistrate:				
Contractual Services	35,818	35,818	35,818	0
Total Magistrate	35,818	35,818	35,818	0

(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, 2016***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Engineer:				
Personal Services	301,400	309,764	306,067	3,697
Materials and Supplies	1,500	3,808	3,690	118
Contractual Services	13,000	14,959	13,898	1,061
Capital Outlay	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Engineer	<u>320,900</u>	<u>328,531</u>	<u>323,655</u>	<u>4,876</u>
Total General Government	<u>14,331,516</u>	<u>14,663,844</u>	<u>13,399,645</u>	<u>1,264,199</u>
Total Expenditures	<u>29,448,839</u>	<u>30,165,099</u>	<u>28,046,200</u>	<u>2,118,899</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(4,833,727)	(5,549,987)	566,555	6,116,542
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	110,000	110,000
Transfers Out	(739,105)	(1,094,404)	(1,094,190)	214
Advances In	0	0	22,414	22,414
Advances Out	<u>(50,000)</u>	<u>(50,000)</u>	<u>(1,500)</u>	<u>48,500</u>
Total Other Financing Sources (Uses)	<u>(789,105)</u>	<u>(1,144,404)</u>	<u>(963,276)</u>	<u>181,128</u>
Net Change in Fund Balance	(5,622,832)	(6,694,391)	(396,721)	6,297,670
Fund Balance at Beginning of Year	13,817,164	13,817,164	13,817,164	0
Prior Year Encumbrances	<u>1,186,397</u>	<u>1,186,397</u>	<u>1,186,397</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 9,380,729</u>	<u>\$ 8,309,170</u>	<u>\$ 14,606,840</u>	<u>\$ 6,297,670</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, 2016***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 774,300	\$ 774,300	\$ 817,579	\$ 43,279
Intergovernmental Revenues	5,610,000	5,610,000	6,404,207	794,207
Charges for Services	1,000,000	1,000,000	746,422	(253,578)
Investment Earnings	600	600	17,742	17,142
Fines and Forfeitures	50,000	50,000	40,052	(9,948)
All Other Revenues	190,550	315,550	442,423	126,873
Total Revenues	7,625,450	7,750,450	8,468,425	717,975
<b>Expenditures:</b>				
Public Works:				
Engineering:				
Personal Services	2,617,000	2,600,626	2,369,787	230,839
Travel and Transportation	3,400	3,811	2,917	894
Materials and Supplies	1,996,900	2,161,376	1,616,467	544,909
Contractual Services	2,163,000	3,421,601	2,796,213	625,388
Other Expenditures	206,250	241,552	170,181	71,371
Capital Outlay	713,070	1,661,489	1,573,316	88,173
Total Expenditures	7,699,620	10,090,455	8,528,881	1,561,574
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(74,170)	(2,340,005)	(60,456)	2,279,549
Fund Balance at Beginning of Year	4,326,258	4,326,258	4,326,258	0
Prior Year Encumbrances	348,208	348,208	348,208	0
Fund Balance at End of Year	\$ 4,600,296	\$ 2,334,461	\$ 4,614,010	\$ 2,279,549

**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, 2016***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 3,952,750	\$ 3,952,750	\$ 3,401,815	\$ (550,935)
Charges for Services	15,000	15,000	15,837	837
All Other Revenues	538,000	538,000	564,709	26,709
Total Revenues	4,505,750	4,505,750	3,982,361	(523,389)
<b>Expenditures:</b>				
Human Services:				
Public Assistance:				
Personal Services	2,208,975	1,942,193	1,798,599	143,594
Travel and Transportation	100	100	0	100
Materials and Supplies	117,900	69,092	41,600	27,492
Contractual Services	980,250	1,789,224	1,516,999	272,225
Other Expenditures	800	800	200	600
Capital Outlay	6,000	9,400	5,474	3,926
Total Public Assistance	3,314,025	3,810,809	3,362,872	447,937
Job and Family Services:				
Travel and Transportation	248,400	235,676	189,654	46,022
Material and Supplies	5,000	7,479	7,479	0
Contractual Services	1,066,600	580,257	538,791	41,466
Other Expenditures	0	15,689	15,689	0
Total Job and Family Services	1,320,000	839,101	751,613	87,488
Total Expenditures	4,634,025	4,649,910	4,114,485	535,425
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(128,275)	(144,160)	(132,124)	12,036
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(75,000)	0	0	0
Total Other Financing Sources (Uses)	(75,000)	0	0	0
Net Change in Fund Balance	(203,275)	(144,160)	(132,124)	12,036
Fund Balance at Beginning of Year	995,681	995,681	995,681	0
Prior Year Encumbrances	174,247	174,247	174,247	0
Fund Balance at End of Year	\$ 966,653	\$ 1,025,768	\$ 1,037,804	\$ 12,036

**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, 2016***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 7,425,282	\$ 7,425,282	\$ 7,817,677	\$ 392,395
Intergovernmental Revenues	4,393,628	4,393,628	5,175,611	781,983
Charges for Services	1,564,204	1,564,204	1,284,850	(279,354)
Investment Earnings	120	120	975	855
All Other Revenues	17,800	17,800	45,921	28,121
Total Revenues	13,401,034	13,401,034	14,325,034	924,000
<b>Expenditures:</b>				
Health:				
Riverside School:				
Personal Services	6,900,592	6,874,090	6,016,386	857,704
Travel and Transportation	76,525	105,795	99,992	5,803
Materials and Supplies	299,580	420,824	340,841	79,983
Contractual Services	6,339,059	6,653,384	6,161,983	491,401
Other Expenditures	1,650	4,400	2,750	1,650
Capital Outlay	737,750	691,976	262,380	429,596
Total Riverside School	14,355,156	14,750,469	12,884,332	1,866,137
Gifts and Donations:				
Materials and Supplies	2,500	3,000	750	2,250
Contractual Services	5,500	10,431	9,673	758
Total Gifts and Donations	8,000	13,431	10,423	3,008
Total Expenditures	14,363,156	14,763,900	12,894,755	1,869,145
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(962,122)	(1,362,866)	1,430,279	2,793,145
Fund Balance at Beginning of Year	7,636,789	7,636,789	7,636,789	0
Prior Year Encumbrances	482,651	482,651	482,651	0
Fund Balance at End of Year	\$ 7,157,318	\$ 6,756,574	\$ 9,549,719	\$ 2,793,145

**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, 2016***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,240,000	\$ 1,271,542	\$ 31,542
Charges for Services	375,000	424,052	49,052
All Other Revenues	35,000	165,194	130,194
Total Revenues	1,650,000	1,860,788	210,788
<b>Expenditures:</b>			
Human Services:			
Child Support Enforcement:			
Personal Services	1,044,706	983,688	61,018
Travel and Transportation	1,080	880	200
Materials and Supplies	22,352	9,091	13,261
Contractual Services	889,769	853,491	36,278
Other Expenditures	1,000	0	1,000
Capital Outlay	18,000	7,972	10,028
Total Expenditures	1,976,907	1,855,122	121,785
Excess (Deficiency) of Revenues Over (Under) Expenditures	(326,907)	5,666	332,573
Fund Balance at Beginning of Year	3,146,374	3,146,374	0
Prior Year Encumbrances	219,810	219,810	0
Fund Balance at End of Year	\$ 3,039,277	\$ 3,371,850	\$ 332,573

**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, 2016***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>DOG AND KENNEL FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 354,012	\$ 365,808	\$ 11,796
Fines and Forfeitures	22,000	19,352	(2,648)
All Other Revenues	8,000	35,741	27,741
Total Revenues	<u>384,012</u>	<u>420,901</u>	<u>36,889</u>
<b>Expenditures:</b>			
Health:			
Dog and Kennel:			
Personal Services	257,969	237,359	20,610
Travel and Transportation	3,866	3,184	682
Materials and Supplies	38,666	12,523	26,143
Contractual Services	122,087	81,531	40,556
Other Expenditures	900	30	870
Capital Outlay	22,000	21,571	429
Total Expenditures	<u>445,488</u>	<u>356,198</u>	<u>89,290</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(61,476)	64,703	126,179
Fund Balance at Beginning of Year	354,540	354,540	0
Prior Year Encumbrances	4,219	4,219	0
Fund Balance at End of Year	<u>\$ 297,283</u>	<u>\$ 423,462</u>	<u>\$ 126,179</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, 2016***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 377,953	\$ 273,732	\$ (104,221)
Charges for Services	26,000	21,960	(4,040)
All Other Revenues	500	500	0
Total Revenues	404,453	296,192	(108,261)
<b>Expenditures:</b>			
Human Services:			
Victim Witness Program:			
Personal Services	297,806	297,646	160
Contractual Services	4,248	4,102	146
Other Expenditures	26,000	23,410	2,590
Capital Outlay	5,000	5,000	0
Total Expenditures	333,054	330,158	2,896
Excess (Deficiency) of Revenues Over (Under) Expenditures	71,399	(33,966)	(105,365)
<b>Other Financing Sources (Uses):</b>			
Advances In	0	1,500	1,500
Total Other Financing Sources (Uses)	0	1,500	1,500
Net Change in Fund Balance	71,399	(32,466)	(103,865)
Fund Balance at Beginning of Year	44,312	44,312	0
Fund Balance at End of Year	\$ 115,711	\$ 11,846	\$ (103,865)



**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, 2016***

**YOUTH SERVICES SUBSIDY FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 904,704	\$ 861,836	\$ (42,868)
Charges for Services	809,697	525,421	(284,276)
Fines and Forfeitures	8,000	8,200	200
All Other Revenues	1,000	847	(153)
Total Revenues	1,723,401	1,396,304	(327,097)
<b>Expenditures:</b>			
Public Safety:			
Juvenile Court:			
Personal Services	360,206	340,875	19,331
Travel and Transportation	300	217	83
Materials and Supplies	7,300	3,809	3,491
Contractual Services	645,221	404,040	241,181
Other Expenditures	2,000	2,000	0
Capital Outlay	126,875	65,430	61,445
Total Public Safety	1,141,902	816,371	325,531
Human Services:			
Miami County Youth Center:			
Personal Services	534,071	481,208	52,863
Travel and Transportation	2,830	872	1,958
Material and Supplies	60,849	35,143	25,706
Contractual Services	163,400	134,080	29,320
Other Expenditures	1,800	807	993
Total Human Services	762,950	652,110	110,840
Total Expenditures	1,904,852	1,468,481	436,371
Excess (Deficiency) of Revenues Over (Under) Expenditures	(181,451)	(72,177)	109,274
Fund Balance at Beginning of Year	1,463,624	1,463,624	0
Prior Year Encumbrances	65,261	65,261	0
Fund Balance at End of Year	\$ 1,347,434	\$ 1,456,708	\$ 109,274

**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, 2016***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 2,900,000	\$ 3,288,067	\$ 388,067
Charges for Services	229,800	239,965	10,165
All Other Revenues	0	55,404	55,404
Total Revenues	3,129,800	3,583,436	453,636
<b>Expenditures:</b>			
Public Safety:			
Communications Center:			
Personal Services	1,625,349	1,595,996	29,353
Travel and Transportation	3,525	3,265	260
Materials and Supplies	27,268	24,204	3,064
Contractual Services	1,473,961	1,356,170	117,791
Capital Outlay	399,761	383,694	16,067
Total Expenditures	3,529,864	3,363,329	166,535
Excess (Deficiency) of Revenues Over (Under) Expenditures	(400,064)	220,107	620,171
<b>Other Financing Sources (Uses):</b>			
Transfers In	0	110,000	110,000
Transfers Out	(474,928)	(474,928)	0
Total Other Financing Sources (Uses)	(474,928)	(364,928)	110,000
Net Change in Fund Balance	(874,992)	(144,821)	730,171
Fund Balance at Beginning of Year	2,393,494	2,393,494	0
Prior Year Encumbrances	851,739	851,739	0
Fund Balance at End of Year	\$ 2,370,241	\$ 3,100,412	\$ 730,171

**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, 2016***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 362,042	\$ 434,941	\$ 72,899
Charges for Services	70,674	67,204	(3,470)
All Other Revenues	0	546	546
Total Revenues	<u>432,716</u>	<u>502,691</u>	<u>69,975</u>
<b>Expenditures:</b>			
General Government:			
Indigent Guardianship:			
Contractual Services	15,051	14,216	835
Total Indigent Guardianship	<u>15,051</u>	<u>14,216</u>	<u>835</u>
Public Defender:			
Personal Services	434,286	423,701	10,585
Travel and Transportation	1,686	1,153	533
Materials and Supplies	3,200	2,305	895
Contractual Services	6,733	5,216	1,517
Total Public Defender	<u>445,905</u>	<u>432,375</u>	<u>13,530</u>
Total Expenditures	<u>460,956</u>	<u>446,591</u>	<u>14,365</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,240)	56,100	84,340
Fund Balance at Beginning of Year	60,056	60,056	0
Prior Year Encumbrances	8,412	8,412	0
Fund Balance at End of Year	<u>\$ 40,228</u>	<u>\$ 124,568</u>	<u>\$ 84,340</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, 2016***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 69,000	\$ 179,897	\$ 110,897
All Other Revenues	0	6,678	6,678
Total Revenues	69,000	186,575	117,575
<b>Expenditures:</b>			
General Government:			
Treasurer:			
Personal Services	75,607	58,466	17,141
Materials and Supplies	2,400	1,320	1,080
Contractual Services	6,380	5,272	1,108
Other Expenditures	320	320	0
Capital Outlay	5,500	0	5,500
Total Treasurer	90,207	65,378	24,829
Prosecutor:			
Personal Services	133,406	56,133	77,273
Contractual Services	31,829	31,829	0
Total Prosecutor	165,235	87,962	77,273
Total Expenditures	255,442	153,340	102,102
Excess (Deficiency) of Revenues Over (Under) Expenditures	(186,442)	33,235	219,677
Fund Balance at Beginning of Year	457,271	457,271	0
Prior Year Encumbrances	9,929	9,929	0
Fund Balance at End of Year	\$ 280,758	\$ 500,435	\$ 219,677

**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, 2016***

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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REAL ESTATE APPRAISAL FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 1,000,000	\$ 1,012,691	\$ 12,691
Licenses and Permits	100	5	(95)
Fines and Forfeitures	0	200	200
Total Revenues	<u>1,000,100</u>	<u>1,012,896</u>	<u>12,796</u>
<b>Expenditures:</b>			
General Government:			
Auditor:			
Personal Services	664,882	626,271	38,611
Travel and Transportation	2,600	0	2,600
Materials and Supplies	16,861	9,981	6,880
Contractual Services	421,132	321,925	99,207
Other Expenditures	200	0	200
Capital Outlay	21,230	5,333	15,897
Total Expenditures	<u>1,126,905</u>	<u>963,510</u>	<u>163,395</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(126,805)	49,386	176,191
Fund Balance at Beginning of Year	290,088	290,088	0
Prior Year Encumbrances	110,433	110,433	0
Fund Balance at End of Year	<u>\$ 273,716</u>	<u>\$ 449,907</u>	<u>\$ 176,191</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, 2016***

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<b>PRE-TRIAL SERVICES FUND</b>			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u></u>
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 102,865	\$ 102,865	\$ 0
Total Revenues	<u>102,865</u>	<u>102,865</u>	<u>0</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	90,292	81,382	8,910
Materials and Supplies	3,769	3,769	0
Contractual Services	8,311	8,311	0
Other Expenditures	1,211	1,211	0
Total Expenditures	<u>103,583</u>	<u>94,673</u>	<u>8,910</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(718)	8,192	8,910
Fund Balance at Beginning of Year	10,037	10,037	0
Fund Balance at End of Year	<u>\$ 9,319</u>	<u>\$ 18,229</u>	<u>\$ 8,910</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, 2016***

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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>			
Taxes	\$ 111,955	\$ 113,191	\$ 1,236
Intergovernmental Revenues	11,606	15,986	4,380
Total Revenues	<u>123,561</u>	<u>129,177</u>	<u>5,616</u>
<b>Expenditures:</b>			
Conservation and Recreation:			
Auditor:			
Contractual Services	134,177	133,209	968
Total Expenditures	<u>134,177</u>	<u>133,209</u>	<u>968</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,616)	(4,032)	6,584
Fund Balance at Beginning of Year	69,065	69,065	0
Fund Balance at End of Year	<u>\$ 58,449</u>	<u>\$ 65,033</u>	<u>\$ 6,584</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, 2016***

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	<u>Final Budget</u>	<u>Actual</u>	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	35,331	35,275	56
Other Expenditures	<u>2,164</u>	<u>2,164</u>	<u>0</u>
Total Expenditures	<u>37,495</u>	<u>37,439</u>	<u>56</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,495)	(1,439)	56
Fund Balance at Beginning of Year	1,495	1,495	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 56</u>	<u>\$ 56</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, 2016***

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<b>SUPER CLEANUP FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 225,000	\$ 285,919	\$ 60,919
Total Revenues	225,000	285,919	60,919
<b>Expenditures:</b>			
Public Works:			
Transfer Station:			
Materials and Supplies	169	169	0
Contractual Services	136,661	98,304	38,357
Total Expenditures	136,830	98,473	38,357
Excess (Deficiency) of Revenues Over (Under) Expenditures	88,170	187,446	99,276
Fund Balance at Beginning of Year	739,193	739,193	0
Prior Year Encumbrances	72,217	72,217	0
Fund Balance at End of Year	\$ 899,580	\$ 998,856	\$ 99,276

**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, 2016***

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<b>EMERGENCY MANAGEMENT AGENCY FUND</b>			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 205,680	\$ 142,300	\$ (63,380)
Total Revenues	205,680	142,300	(63,380)
<b>Expenditures:</b>			
Public Safety:			
Emergency Management:			
Personal Services	129,429	99,977	29,452
Travel and Transportation	2,081	1,118	963
Materials and Supplies	7,672	4,924	2,748
Contractual Services	25,382	9,216	16,166
Capital Outlay	6,967	1,274	5,693
Total Expenditures	171,531	116,509	55,022
Excess (Deficiency) of Revenues Over (Under) Expenditures	34,149	25,791	(8,358)
Fund Balance at Beginning of Year	29,230	29,230	0
Prior Year Encumbrances	3,394	3,394	0
Fund Balance at End of Year	\$ 66,773	\$ 58,415	\$ (8,358)

**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, 2016***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 15,596	\$ 50	\$ (15,546)
Fines and Forfeitures	<u>15,501</u>	<u>16,925</u>	<u>1,424</u>
Total Revenues	<u>31,097</u>	<u>16,975</u>	<u>(14,122)</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Contractual Services	<u>27,151</u>	<u>1,048</u>	<u>26,103</u>
Total Expenditures	<u>27,151</u>	<u>1,048</u>	<u>26,103</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,946	15,927	11,981
Fund Balance at Beginning of Year	235,059	235,059	0
Prior Year Encumbrances	<u>10,104</u>	<u>10,104</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 249,109</u>	<u>\$ 261,090</u>	<u>\$ 11,981</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, 2016***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>JUVENILE DETENTION/REHABILITATION CENTER FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,170,577	\$ 1,779,462	\$ (391,115)
Charges for Services	2,282,750	2,191,698	(91,052)
All Other Revenues	350	565	215
Total Revenues	<u>4,453,677</u>	<u>3,971,725</u>	<u>(481,952)</u>
<b>Expenditures:</b>			
Public Safety:			
Juvenile Court:			
Personal Services	1,361,341	1,353,157	8,184
Materials and Supplies	97,822	93,907	3,915
Contractual Services	308,437	294,914	13,523
Capital Outlay	2,075	1,397	678
Total Juvenile Court	<u>1,769,675</u>	<u>1,743,375</u>	<u>26,300</u>
West Central Rehabilitation:			
Personal Services	1,788,486	1,637,005	151,481
Travel and Transportation	11,919	8,624	3,295
Materials and Supplies	239,252	185,567	53,685
Contractual Services	435,542	366,843	68,699
Capital Outlay	43,670	26,170	17,500
Total West Central Rehabilitation	<u>2,518,869</u>	<u>2,224,209</u>	<u>294,660</u>
Total Expenditures	<u>4,288,544</u>	<u>3,967,584</u>	<u>320,960</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	165,133	4,141	(160,992)
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(85,000)	(85,000)	0
Total Other Financing Sources (Uses)	<u>(85,000)</u>	<u>(85,000)</u>	<u>0</u>
Net Change in Fund Balance	80,133	(80,859)	(160,992)
Fund Balance at Beginning of Year	1,435,893	1,435,893	0
Prior Year Encumbrances	109,726	109,726	0
Fund Balance at End of Year	<u>\$ 1,625,752</u>	<u>\$ 1,464,760</u>	<u>\$ (160,992)</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, 2016***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 308,229	\$ 283,835	\$ (24,394)
Charges for Services	231,627	197,695	(33,932)
Fines and Forfeitures	15,000	22,040	7,040
Total Revenues	554,856	503,570	(51,286)
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	389,202	378,329	10,873
Materials and Supplies	20,146	17,258	2,888
Contractual Services	37,316	34,317	2,999
Other Expenditures	5,608	2,208	3,400
Capital Outlay	8,363	8,363	0
Total Expenditures	460,635	440,475	20,160
Excess (Deficiency) of Revenues Over (Under) Expenditures	94,221	63,095	(31,126)
<b>Other Financing Sources (Uses):</b>			
Advances Out	(22,414)	(22,414)	0
Total Other Financing Sources (Uses)	(22,414)	(22,414)	0
Net Change in Fund Balance	71,807	40,681	(31,126)
Fund Balance at Beginning of Year	373,693	373,693	0
Prior Year Encumbrances	6,244	6,244	0
Fund Balance at End of Year	\$ 451,744	\$ 420,618	\$ (31,126)

**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, 2016***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 20,000	\$ 20,000	\$ 0
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	15,125	15,086	39
Materials and Supplies	1,938	1,499	439
Contractual Services	<u>5,878</u>	<u>3,272</u>	<u>2,606</u>
Total Expenditures	<u>22,941</u>	<u>19,857</u>	<u>3,084</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,941)	143	3,084
Fund Balance at Beginning of Year	53,081	53,081	0
Prior Year Encumbrances	<u>1,426</u>	<u>1,426</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 51,566</u>	<u>\$ 54,650</u>	<u>\$ 3,084</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, 2016***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 631,000	\$ 1,330,426	\$ 699,426
Charges for Services	288,000	254,051	(33,949)
All Other Revenues	15,000	17,463	2,463
Total Revenues	<u>934,000</u>	<u>1,601,940</u>	<u>667,940</u>
<b>Expenditures:</b>			
Public Works:			
Materials and Supplies	173,158	107,572	65,586
Contractual Services	865,172	850,600	14,572
Capital Outlay	313,628	312,748	880
Total Expenditures	<u>1,351,958</u>	<u>1,270,920</u>	<u>81,038</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(417,958)	331,020	748,978
Fund Balance at Beginning of Year	579,099	579,099	0
Prior Year Encumbrances	118,788	118,788	0
Fund Balance at End of Year	<u>\$ 279,929</u>	<u>\$ 1,028,907</u>	<u>\$ 748,978</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, 2016***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 0	\$ 52	\$ 52
Intergovernmental Revenues	1,734,974	493,994	(1,240,980)
All Other Revenues	0	169,682	169,682
Total Revenues	1,734,974	663,728	(1,071,246)
<b>Expenditures:</b>			
Public Works:			
Commissioners:			
Travel and Transportation	13,010	1,553	11,457
Materials and Supplies	9,967	4,414	5,553
Contractual Services	613,994	589,685	24,309
Total Expenditures	636,971	595,652	41,319
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,098,003	68,076	(1,029,927)
Fund Balance at Beginning of Year	322,313	322,313	0
Prior Year Encumbrances	10,000	10,000	0
Fund Balance at End of Year	\$ 1,430,316	\$ 400,389	\$ (1,029,927)



**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, 2016***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>CHILDREN'S SERVICES BOARD FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,254,000	\$ 2,798,869	\$ 544,869
Charges for Services	340,000	1,030,668	690,668
All Other Revenues	34,754	71,860	37,106
Total Revenues	2,628,754	3,901,397	1,272,643
<b>Expenditures:</b>			
Human Services:			
Children's Services:			
Personal Services	1,730,838	1,721,285	9,553
Travel and Transportation	14,428	9,757	4,671
Materials and Supplies	34,354	25,958	8,396
Contractual Services	2,151,269	1,997,864	153,405
Other Expenditures	9,295	9,295	0
Total Children's Services	3,940,184	3,764,159	176,025
Children's Home Farm:			
Materials and Supplies	2,752	2,671	81
Total Children's Home Farm	2,752	2,671	81
Total Expenditures	3,942,936	3,766,830	176,106
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,314,182)	134,567	1,448,749
Fund Balance at Beginning of Year	3,099,740	3,099,740	0
Prior Year Encumbrances	63,909	63,909	0
Fund Balance at End of Year	\$ 1,849,467	\$ 3,298,216	\$ 1,448,749

**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, 2016***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>LEGAL RESEARCH FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 6,624	\$ 5,625	\$ (999)
Fines and Forfeitures	95,200	83,556	(11,644)
Total Revenues	<u>101,824</u>	<u>89,181</u>	<u>(12,643)</u>
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Contractual Services	2,200	2,200	0
Total Common Pleas Court	<u>2,200</u>	<u>2,200</u>	<u>0</u>
Juvenile Court:			
Materials and Supplies	1,000	643	357
Contractual Services	3,000	2,974	26
Capital Outlay	1,000	0	1,000
Total Juvenile Court	<u>5,000</u>	<u>3,617</u>	<u>1,383</u>
Probate Court:			
Contractual Services	4,000	4,000	0
Total Probate Court	<u>4,000</u>	<u>4,000</u>	<u>0</u>
Law Library:			
Personal Services	22,391	22,391	0
Travel and Transportation	473	157	316
Materials and Supplies	3,084	476	2,608
Contractual Services	40,333	32,320	8,013
Other Expenditures	2,000	1,696	304
Total Law Library	<u>68,281</u>	<u>57,040</u>	<u>11,241</u>
Total Expenditures	<u>79,481</u>	<u>66,857</u>	<u>12,624</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	22,343	22,324	(19)
Fund Balance at Beginning of Year	135,155	135,155	0
Prior Year Encumbrances	9,331	9,331	0
Fund Balance at End of Year	<u>\$ 166,829</u>	<u>\$ 166,810</u>	<u>\$ (19)</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, 2016***

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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>				
	Total Expenditures	0	0	0
	Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
	Fund Balance at Beginning of Year	<u>97,422</u>	<u>97,422</u>	<u>0</u>
	Fund Balance at End of Year	<u>\$ 97,422</u>	<u>\$ 97,422</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, 2016***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 71,041	\$ 66,837	\$ (4,204)
Charges for Services	55,000	50,680	(4,320)
Fines and Forfeitures	2,000	2,789	789
Total Revenues	128,041	120,306	(7,735)
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Personal Services	9,240	0	9,240
Materials and Supplies	4,300	2,453	1,847
Contractual Services	114,262	99,582	14,680
Other Expenditures	10	0	10
Capital Outlay	10,000	0	10,000
Total Expenditures	137,812	102,035	35,777
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,771)	18,271	28,042
Fund Balance at Beginning of Year	254,961	254,961	0
Prior Year Encumbrances	8,505	8,505	0
Fund Balance at End of Year	\$ 253,695	\$ 281,737	\$ 28,042

**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, 2016***

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**CERTIFICATE OF TITLE ADMINISTRATION FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 500,000	\$ 649,925	\$ 149,925
Total Revenues	500,000	649,925	149,925
<b>Expenditures:</b>			
General Government:			
Clerk of Courts:			
Personal Services	451,489	441,772	9,717
Travel and Transportation	1,500	0	1,500
Materials and Supplies	16,000	3,174	12,826
Contractual Services	77,135	49,673	27,462
Capital Outlay	27,000	19,000	8,000
Total Expenditures	573,124	513,619	59,505
Excess (Deficiency) of Revenues Over (Under) Expenditures	(73,124)	136,306	209,430
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(112,272)	(110,000)	2,272
Total Other Financing Sources (Uses)	(112,272)	(110,000)	2,272
Net Change in Fund Balance	(185,396)	26,306	211,702
Fund Balance at Beginning of Year	1,054,877	1,054,877	0
Fund Balance at End of Year	\$ 869,481	\$ 1,081,183	\$ 211,702

**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, 2016***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 50,000	\$ 61,537	\$ 11,537
Total Revenues	50,000	61,537	11,537
<b>Expenditures:</b>			
General Government:			
Recorder:			
Travel and Transportation	1,174	1,007	167
Materials and Supplies	8,346	4,368	3,978
Contractual Services	88,686	14,356	74,330
Capital Outlay	128,598	45,711	82,887
Total Expenditures	226,804	65,442	161,362
Excess (Deficiency) of Revenues Over (Under) Expenditures	(176,804)	(3,905)	172,899
Fund Balance at Beginning of Year	170,912	170,912	0
Prior Year Encumbrances	48,557	48,557	0
Fund Balance at End of Year	\$ 42,665	\$ 215,564	\$ 172,899

**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, 2016***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 207,340	\$ 216,883	\$ 9,543
All Other Revenues	0	40	40
Total Revenues	207,340	216,923	9,583
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Materials and Supplies	41,327	25,796	15,531
Contractual Services	91,072	80,435	10,637
Capital Outlay	34,484	2,040	32,444
Total Municipal Court	166,883	108,271	58,612
Common Pleas Court:			
Contractual Services	34,000	30,823	3,177
Total Common Pleas Court	34,000	30,823	3,177
Probate Court:			
Materials and Supplies	500	0	500
Contractual Services	6,500	1,000	5,500
Total Probate Court	7,000	1,000	6,000
Juvenile Court:			
Personal Services	5,510	4,170	1,340
Materials and Supplies	1,000	0	1,000
Contractual Services	4,200	2,144	2,056
Capital Outlay	1,000	0	1,000
Total Juvenile Court	11,710	6,314	5,396
Total Expenditures	219,593	146,408	73,185
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,253)	70,515	82,768
Fund Balance at Beginning of Year	599,361	599,361	0
Prior Year Encumbrances	21,049	21,049	0
Fund Balance at End of Year	\$ 608,157	\$ 690,925	\$ 82,768

**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, 2016***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 70,560	\$ 70,560	\$ 0
Fines and Forfeitures	68,663	83,067	14,404
Total Revenues	<u>139,223</u>	<u>153,627</u>	<u>14,404</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	96,052	95,645	407
Total Municipal Court	<u>96,052</u>	<u>95,645</u>	<u>407</u>
Juvenile Court:			
Materials and Supplies	500	0	500
Capital Outlay	1,000	0	1,000
Total Juvenile Court	<u>1,500</u>	<u>0</u>	<u>1,500</u>
Total Expenditures	<u>97,552</u>	<u>95,645</u>	<u>1,907</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	41,671	57,982	16,311
Fund Balance at Beginning of Year	166,385	166,385	0
Fund Balance at End of Year	<u>\$ 208,056</u>	<u>\$ 224,367</u>	<u>\$ 16,311</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, 2016***

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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	\$ 100,000	\$ 104,164	\$ 4,164
Total Revenues	<u>100,000</u>	<u>104,164</u>	<u>4,164</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	21,242	18,337	2,905
Contractual Services	102,224	101,311	913
Other Expenditures	2,648	2,348	300
Total Expenditures	<u>126,114</u>	<u>121,996</u>	<u>4,118</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,114)	(17,832)	8,282
Fund Balance at Beginning of Year	161,545	161,545	0
Prior Year Encumbrances	11,589	11,589	0
Fund Balance at End of Year	<u>\$ 147,020</u>	<u>\$ 155,302</u>	<u>\$ 8,282</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, 2016***

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**COURT SECURITY GRANT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 33,397	\$ 29,923	\$ (3,474)
All Other Revenues	0	14	14
Total Revenues	<u>33,397</u>	<u>29,937</u>	<u>(3,460)</u>
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Materials and Supplies	1,200	0	1,200
Contractual Services	10,796	8,471	2,325
Total Expenditures	<u>11,996</u>	<u>8,471</u>	<u>3,525</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	21,401	21,466	65
Fund Balance at Beginning of Year	115,139	115,139	0
Prior Year Encumbrances	1,096	1,096	0
Fund Balance at End of Year	<u>\$ 137,636</u>	<u>\$ 137,701</u>	<u>\$ 65</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, 2016***

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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>FOOD SERVICES FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 154,100	\$ 148,196	\$ (5,904)
Total Revenues	<u>154,100</u>	<u>148,196</u>	<u>(5,904)</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	5,000	0	5,000
Total Sheriff	<u>5,000</u>	<u>0</u>	<u>5,000</u>
West Central Rehabilitation:			
Personal Services	20,641	14,483	6,158
Materials and Supplies	138,626	124,681	13,945
Total West Central Rehabilitation	<u>159,267</u>	<u>139,164</u>	<u>20,103</u>
Total Public Safety	<u>164,267</u>	<u>139,164</u>	<u>25,103</u>
Human Services:			
Miami County Youth Center:			
Materials and Supplies	16,000	15,661	339
Total Human Services	<u>16,000</u>	<u>15,661</u>	<u>339</u>
Total Expenditures	<u>180,267</u>	<u>154,825</u>	<u>25,442</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(26,167)	(6,629)	19,538
Fund Balance at Beginning of Year	168,644	168,644	0
Prior Year Encumbrances	32,020	32,020	0
Fund Balance at End of Year	<u>\$ 174,497</u>	<u>\$ 194,035</u>	<u>\$ 19,538</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, 2016***

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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>COMMON PLEAS COURT - SPECIAL PROJECTS FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 140,000	\$ 93,142	\$ (46,858)
Total Revenues	<u>140,000</u>	<u>93,142</u>	<u>(46,858)</u>
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Travel and Transportation	7,657	3,684	3,973
Materials and Supplies	6,000	3,620	2,380
Contractual Services	42,800	35,092	7,708
Capital Outlay	<u>123,000</u>	<u>112,786</u>	<u>10,214</u>
Total Expenditures	<u>179,457</u>	<u>155,182</u>	<u>24,275</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39,457)	(62,040)	(22,583)
Fund Balance at Beginning of Year	358,251	358,251	0
Prior Year Encumbrances	<u>5,266</u>	<u>5,266</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 324,060</u>	<u>\$ 301,477</u>	<u>\$ (22,583)</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, 2016***

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**SHERIFF'S JUVENILE SAFETY TRUST FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 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, 2016***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 40,000	\$ 33,362	\$ (6,638)
Total Revenues	<u>40,000</u>	<u>33,362</u>	<u>(6,638)</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Contractual Services	40,041	40,041	0
Total Expenditures	<u>40,041</u>	<u>40,041</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41)	(6,679)	(6,638)
Fund Balance at Beginning of Year	595	595	0
Prior Year Encumbrances	41	41	0
Fund Balance at End of Year	<u>\$ 595</u>	<u>\$ (6,043)</u>	<u>\$ (6,638)</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, 2016***

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<b>CHILDREN'S SERVICES TRUST FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
Human Services:			
Children's Services:			
Contractual Services	<u>5,300</u>	<u>5,300</u>	<u>0</u>
Total Expenditures	<u>5,300</u>	<u>5,300</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,300)	(5,300)	0
Fund Balance at Beginning of Year	24,024	24,024	0
Prior Year Encumbrances	2,900	2,900	0
Fund Balance at End of Year	<u>\$ 21,624</u>	<u>\$ 21,624</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, 2016***

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<b>D.A.R.E. TRUST 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>			
Public Safety:			
Sheriff:			
Materials and Supplies	1,500	1,398	102
Total Expenditures	1,500	1,398	102
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,500)	(1,398)	102
Fund Balance at Beginning of Year	2,805	2,805	0
Fund Balance at End of Year	<u>\$ 1,305</u>	<u>\$ 1,407</u>	<u>\$ 102</u>



**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2016***

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	<u>Final Budget</u>	<u>Actual</u>	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	825,300	825,300	0
Interest and Fiscal Charges	436,824	397,062	39,762
Total Expenditures	<u>1,262,124</u>	<u>1,222,362</u>	<u>39,762</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,262,124)	(1,222,362)	39,762
<b>Other Financing Sources (Uses):</b>			
Transfers In	1,273,510	1,234,016	(39,494)
Total Other Financing Sources (Uses)	<u>1,273,510</u>	<u>1,234,016</u>	<u>(39,494)</u>
Net Change in Fund Balance	11,386	11,654	268
Fund Balance at Beginning of Year	81,928	81,928	0
Prior Year Encumbrances	6,359	6,359	0
Fund Balance at End of Year	<u>\$ 99,673</u>	<u>\$ 99,941</u>	<u>\$ 268</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2016***

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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	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	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, 2016***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>PERMANENT IMPROVEMENT FUND</b>			
<b>Revenues:</b>			
Taxes	\$ 225,000	\$ 285,917	\$ 60,917
Intergovernmental Revenues	0	82,908	82,908
Charges for Services	0	380,346	380,346
Total Revenues	225,000	749,171	524,171
<b>Expenditures:</b>			
Capital Outlay:			
Commissioners:			
Capital Outlay	1,905,754	1,885,917	19,837
Debt Service:			
Principal Retirement	5,000,000	5,000,000	0
Interest and Fiscal Charges	168,855	168,855	0
Total Expenditures	7,074,609	7,054,772	19,837
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,849,609)	(6,305,601)	544,008
<b>Other Financing Sources (Uses):</b>			
General Obligation Bonds Issued	5,000,000	4,612,302	(387,698)
Premium on General Obligation Bonds Issued	0	473,786	473,786
Transfers In	25,214	453,585	428,371
Total Other Financing Sources (Uses)	5,025,214	5,539,673	514,459
Net Change in Fund Balance	(1,824,395)	(765,928)	1,058,467
Fund Balance at Beginning of Year	(857,786)	(857,786)	0
Prior Year Encumbrances	1,223,047	1,223,047	0
Fund Balance at End of Year	\$ (1,459,134)	\$ (400,667)	\$ 1,058,467

**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, 2016***

---

<b>HEALTH CARE IMPROVEMENT FUND</b>			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
<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	(183,285)	(183,285)	0
Total Other Financing Sources (Uses)	(183,285)	(183,285)	0
Net Change in Fund Balance	(183,285)	(183,285)	0
Fund Balance at Beginning of Year	871,035	871,035	0
Fund Balance at End of Year	\$ 687,750	\$ 687,750	\$ 0

**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, 2016***

---

	<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
Fund Balance at Beginning of Year	68,498	68,498	0
Fund Balance at End of Year	<u>\$ 68,498</u>	<u>\$ 68,498</u>	<u>\$ 0</u>

**MIAMI COUNTY, OHIO**

---

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2016***

---

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 15,200	\$ 19,425	\$ 4,225
Total Revenues	15,200	19,425	4,225
<b>Expenditures:</b>			
Debt Service:			
Interest and Fiscal Charges	2,506	2,506	0
Total Expenditures	2,506	2,506	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,694	16,919	4,225
<b>Other Financing Sources (Uses):</b>			
Advances Out	(10,933)	(10,933)	0
Total Other Financing Sources (Uses)	(10,933)	(10,933)	0
Net Change in Fund Balance	1,761	5,986	4,225
Fund Balance at Beginning of Year	(274)	(274)	0
Fund Balance at End of Year	\$ 1,487	\$ 5,712	\$ 4,225



***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***

---

**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**

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**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2016**

---

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Payroll Deductions Fund</b>				
Assets:				
Cash and Cash Equivalents	\$632,026	\$10,575,550	(\$10,542,321)	\$665,255
Total Assets	<u>\$632,026</u>	<u>\$10,575,550</u>	<u>(\$10,542,321)</u>	<u>\$665,255</u>
Liabilities:				
Due To Others	\$632,026	\$10,575,550	(\$10,542,321)	\$665,255
Total Liabilities	<u>\$632,026</u>	<u>\$10,575,550</u>	<u>(\$10,542,321)</u>	<u>\$665,255</u>
<b>Workers' Compensation Fund</b>				
Assets:				
Cash and Cash Equivalents	\$2,180,653	\$543,828	(\$297,501)	\$2,426,980
Total Assets	<u>\$2,180,653</u>	<u>\$543,828</u>	<u>(\$297,501)</u>	<u>\$2,426,980</u>
Liabilities:				
Due To Others	\$2,180,653	\$543,828	(\$297,501)	\$2,426,980
Total Liabilities	<u>\$2,180,653</u>	<u>\$543,828</u>	<u>(\$297,501)</u>	<u>\$2,426,980</u>
<b>Local Government Fund</b>				
Assets:				
Cash and Cash Equivalents	\$357	\$6,111,690	(\$6,111,690)	\$357
Total Assets	<u>\$357</u>	<u>\$6,111,690</u>	<u>(\$6,111,690)</u>	<u>\$357</u>
Liabilities:				
Due To Others	\$357	\$6,111,690	(\$6,111,690)	\$357
Total Liabilities	<u>\$357</u>	<u>\$6,111,690</u>	<u>(\$6,111,690)</u>	<u>\$357</u>
<b>Auto Registration Fund</b>				
Assets:				
Cash and Cash Equivalents	\$78,663	\$4,438,367	(\$4,438,367)	\$78,663
Total Assets	<u>\$78,663</u>	<u>\$4,438,367</u>	<u>(\$4,438,367)</u>	<u>\$78,663</u>
Liabilities:				
Intergovernmental Payables	\$78,663	\$4,438,367	(\$4,438,367)	\$78,663
Total Liabilities	<u>\$78,663</u>	<u>\$4,438,367</u>	<u>(\$4,438,367)</u>	<u>\$78,663</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Township Gas Fund</b>				
Assets:				
Cash and Cash Equivalents	\$4,993	\$1,047,965	(\$1,047,965)	\$4,993
Total Assets	\$4,993	\$1,047,965	(\$1,047,965)	\$4,993
Liabilities:				
Accrued Liabilities	\$4,993	\$1,047,965	(\$1,047,965)	\$4,993
Total Liabilities	\$4,993	\$1,047,965	(\$1,047,965)	\$4,993
<b>Cigarette Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$138	\$12,001	(\$12,046)	\$93
Total Assets	\$138	\$12,001	(\$12,046)	\$93
Liabilities:				
Due To Others	\$138	\$12,001	(\$12,046)	\$93
Total Liabilities	\$138	\$12,001	(\$12,046)	\$93
<b>Special Emergency Planning Fund</b>				
Assets:				
Cash and Cash Equivalents	\$55,404	\$27,625	(\$21,466)	\$61,563
Total Assets	\$55,404	\$27,625	(\$21,466)	\$61,563
Liabilities:				
Due To Others	\$55,404	\$27,625	(\$21,466)	\$61,563
Total Liabilities	\$55,404	\$27,625	(\$21,466)	\$61,563
<b>Inheritance Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$289,407	\$80,695	(\$32,632)	\$337,470
Total Assets	\$289,407	\$80,695	(\$32,632)	\$337,470
Liabilities:				
Due To Others	\$289,407	\$80,695	(\$32,632)	\$337,470
Total Liabilities	\$289,407	\$80,695	(\$32,632)	\$337,470

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Undivided Tax Settlement Fund</b>				
Assets:				
Cash and Cash Equivalents	\$652,910	\$104,401,664	(\$104,223,944)	\$830,630
Investments	1,381,570	1,396,234	(1,381,570)	1,396,234
Taxes Receivable	77,880,341	80,908,376	(77,880,341)	80,908,376
Total Assets	\$79,914,821	\$186,706,274	(\$183,485,855)	\$83,135,240
Liabilities:				
Due To Others	\$79,914,821	\$186,706,274	(\$183,485,855)	\$83,135,240
Total Liabilities	\$79,914,821	\$186,706,274	(\$183,485,855)	\$83,135,240
 <b>Special Assessment Collection Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$3,953,509	(\$3,953,509)	\$0
Special Assessments Receivable	4,902,569	5,168,278	(4,902,569)	5,168,278
Total Assets	\$4,902,569	\$9,121,787	(\$8,856,078)	\$5,168,278
Liabilities:				
Due To Others	\$4,902,569	\$9,121,787	(\$8,856,078)	\$5,168,278
Total Liabilities	\$4,902,569	\$9,121,787	(\$8,856,078)	\$5,168,278
 <b>Tri-County Board Fund</b>				
Assets:				
Cash and Cash Equivalents	\$2,240,351	\$2,736,016	(\$2,557,426)	\$2,418,941
Investments	4,740,625	4,066,077	(4,740,625)	4,066,077
Taxes Receivable	1,987,481	2,076,609	(1,987,481)	2,076,609
Total Assets	\$8,968,457	\$8,878,702	(\$9,285,532)	\$8,561,627
Liabilities:				
Due To Others	\$8,968,457	\$8,878,702	(\$9,285,532)	\$8,561,627
Total Liabilities	\$8,968,457	\$8,878,702	(\$9,285,532)	\$8,561,627

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>County Court Agency Fund</b>				
Assets:				
Cash and Cash Equivalents	\$247,129	\$3,120,017	(\$3,124,286)	\$242,860
Accounts Receivable	624,009	678,363	(624,009)	678,363
Total Assets	\$871,138	\$3,798,380	(\$3,748,295)	\$921,223
Liabilities:				
Due To Others	\$871,138	\$3,798,380	(\$3,748,295)	\$921,223
Total Liabilities	\$871,138	\$3,798,380	(\$3,748,295)	\$921,223
<b>General County Agency Fund</b>				
Assets:				
Cash and Cash Equivalents	\$1,214,838	\$23,395,413	(\$23,572,758)	\$1,037,493
Total Assets	\$1,214,838	\$23,395,413	(\$23,572,758)	\$1,037,493
Liabilities:				
Due To Others	\$1,214,838	\$23,395,413	(\$23,572,758)	\$1,037,493
Total Liabilities	\$1,214,838	\$23,395,413	(\$23,572,758)	\$1,037,493
<b>Other County Agencies Fund</b>				
Assets:				
Cash and Cash Equivalents	\$2,429,624	\$3,139,004	(\$2,834,947)	\$2,733,681
Investments	5,141,131	4,595,139	(5,141,131)	4,595,139
Taxes Receivable	2,781,603	2,823,607	(2,781,603)	2,823,607
Total Assets	\$10,352,358	\$10,557,750	(\$10,757,681)	\$10,152,427
Liabilities:				
Due To Others	\$10,352,358	\$10,557,750	(\$10,757,681)	\$10,152,427
Total Liabilities	\$10,352,358	\$10,557,750	(\$10,757,681)	\$10,152,427
<b>Hotel and Motel Lodging Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$988	\$465,107	(\$461,764)	\$4,331
Total Assets	\$988	\$465,107	(\$461,764)	\$4,331
Liabilities:				
Due To Others	\$988	\$465,107	(\$461,764)	\$4,331
Total Liabilities	\$988	\$465,107	(\$461,764)	\$4,331

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>State Board of Building Standards Fund</b>				
Assets:				
Cash and Cash Equivalents	\$2,851	\$39,212	(\$31,669)	\$10,394
Total Assets	\$2,851	\$39,212	(\$31,669)	\$10,394
Liabilities:				
Due To Others	\$2,851	\$39,212	(\$31,669)	\$10,394
Total Liabilities	\$2,851	\$39,212	(\$31,669)	\$10,394
 <b>Total - All Agency Funds</b>				
Assets:				
Cash and Cash Equivalents	\$10,030,332	\$164,087,663	(\$163,264,291)	\$10,853,704
Investments	11,263,326	10,057,450	(11,263,326)	10,057,450
Taxes Receivable	82,649,425	85,808,592	(82,649,425)	85,808,592
Accounts Receivable	624,009	678,363	(624,009)	678,363
Special Assessments Receivable	4,902,569	5,168,278	(4,902,569)	5,168,278
Total Assets	\$109,469,661	\$265,800,346	(\$262,703,620)	\$112,566,387
Liabilities:				
Intergovernmental Payables	\$78,663	\$4,438,367	(\$4,438,367)	\$78,663
Due to Others	109,386,005	260,314,014	(257,217,288)	112,482,731
Accrued Liabilities	4,993	1,047,965	(1,047,965)	4,993
Total Liabilities	\$109,469,661	\$265,800,346	(\$262,703,620)	\$112,566,387

# 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)*

	2007	2008	2009	2010
<b>Governmental Activities:</b>		*		*
Net Investment in Capital Assets	\$78,520,372	\$78,053,727	\$75,816,438	\$80,495,795
Restricted	36,922,276	27,605,258	28,447,736	27,924,768
Unrestricted	18,028,324	17,063,147	18,177,572	14,393,118
Total Governmental Activities Net Position	<u>\$133,470,972</u>	<u>\$122,722,132</u>	<u>\$122,441,746</u>	<u>\$122,813,681</u>
<b>Business-type Activities:</b>				
Net Investment in Capital Assets	\$4,812,358	\$5,094,224	\$7,277,791	\$12,746,045
Unrestricted	2,460,862	3,152,627	1,684,946	2,225,637
Total Business-type Activities Net Position	<u>\$7,273,220</u>	<u>\$8,246,851</u>	<u>\$8,962,737</u>	<u>\$14,971,682</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	\$83,332,730	\$83,147,951	\$83,094,229	\$93,241,840
Restricted	36,922,276	27,605,258	28,447,736	27,924,768
Unrestricted	20,489,186	20,215,774	19,862,518	16,618,755
Total Primary Government Net Position	<u>\$140,744,192</u>	<u>\$130,968,983</u>	<u>\$131,404,483</u>	<u>\$137,785,363</u>

Source: County Auditor's Office

\* - Restated

*Miami County, Ohio*

2011	2012	2013	2014	2015	2016
			*	*	
\$76,873,751	\$85,184,865	\$84,623,128	\$86,005,206	\$94,156,251	\$95,608,351
29,506,150	41,635,181	48,622,838	52,747,621	48,232,112	52,321,051
19,033,723	10,991,479	13,699,188	(7,600,496)	(5,071,531)	(4,940,378)
<u>\$125,413,624</u>	<u>\$137,811,525</u>	<u>\$146,945,154</u>	<u>\$131,152,331</u>	<u>\$137,316,832</u>	<u>\$142,989,024</u>
*			*	*	
\$16,374,119	\$23,385,478	\$23,150,045	\$23,324,831	\$22,946,945	\$23,720,481
3,318,358	4,021,911	5,290,439	5,562,414	7,298,491	7,083,255
<u>\$19,692,477</u>	<u>\$27,407,389</u>	<u>\$28,440,484</u>	<u>\$28,887,245</u>	<u>\$30,245,436</u>	<u>\$30,803,736</u>
\$93,247,870	\$108,570,343	\$107,773,173	\$109,330,037	\$117,103,196	\$119,328,832
29,506,150	41,635,181	48,622,838	52,747,621	48,232,112	52,321,051
22,352,081	15,013,390	18,989,627	(2,038,082)	2,226,960	2,142,877
<u>\$145,106,101</u>	<u>\$165,218,914</u>	<u>\$175,385,638</u>	<u>\$160,039,576</u>	<u>\$167,562,268</u>	<u>\$173,792,760</u>

## Miami County, Ohio

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

	2007	2008	2009	2010
<b>Expenses</b>				
Governmental Activities:				
Public Safety	\$17,712,859	\$19,526,936	\$19,547,540	\$18,139,014
Health	13,284,599	13,501,156	14,234,058	14,011,503
Human Services	13,434,394	15,692,390	14,987,085	12,761,984
Conservation and Recreation	536,828	612,086	602,603	538,551
Public Works	9,935,429	10,150,601	10,809,904	11,840,755
General Government	14,866,755	15,398,717	15,246,637	12,851,916
Interest and Fiscal Charges	256,451	237,609	250,342	351,205
<i>Total Governmental Activities Expenses</i>	<u>70,027,315</u>	<u>75,119,495</u>	<u>75,678,169</u>	<u>70,494,928</u>
Business-type Activities:				
Water	1,580,027	1,341,121	1,469,710	1,465,738
Sewer	1,662,836	1,642,150	2,282,710	2,463,509
Transfer Station	4,664,059	5,145,223	4,482,949	5,140,902
Sheriff Police Rotary	301,094	415,074	419,668	409,201
<i>Total Business-type Activities Expenses</i>	<u>8,208,016</u>	<u>8,543,568</u>	<u>8,655,037</u>	<u>9,479,350</u>
<i>Total Primary Government Expenses</i>	<u>\$78,235,331</u>	<u>\$83,663,063</u>	<u>\$84,333,206</u>	<u>\$79,974,278</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
Public Safety	\$5,616,612	\$5,236,592	\$5,248,129	\$6,311,731
Health	512,707	537,483	542,738	682,346
Human Services	2,309,418	2,738,276	2,186,559	2,130,811
Public Works	996,836	1,568,107	1,688,791	2,501,104
General Government	6,649,206	6,440,503	5,380,347	6,015,375
Operating Grants and Contributions	17,640,571	19,217,099	21,544,583	15,142,033
Capital Grants and Contributions	7,051,583	5,381,366	9,717,152	6,327,060
<i>Total Governmental Activities Program Revenues</i>	<u>40,776,933</u>	<u>41,119,426</u>	<u>46,308,299</u>	<u>39,110,460</u>

*Miami County, Ohio*

2011	2012	2013	2014	2015	2016
\$16,418,718	\$15,692,704	\$16,819,974	\$18,205,049	\$20,363,663	\$19,887,699
13,390,803	15,901,185	16,571,844	16,925,372	16,775,153	19,729,564
12,390,060	11,075,877	11,228,512	11,598,335	12,255,315	12,491,038
542,840	605,984	546,876	609,658	543,547	544,862
14,052,691	8,397,223	11,004,745	8,455,479	15,206,194	8,571,845
14,671,764	14,678,303	14,297,379	14,860,827	15,569,575	16,912,359
496,312	320,406	372,758	404,156	382,933	570,481
<u>71,963,188</u>	<u>66,671,682</u>	<u>70,842,088</u>	<u>71,058,876</u>	<u>81,096,380</u>	<u>78,707,848</u>
1,716,456	1,462,077	1,420,753	1,361,687	1,635,761	1,773,342
3,038,304	2,491,626	2,671,319	2,415,864	2,650,494	2,328,792
5,328,031	5,378,338	4,924,796	4,136,491	3,915,890	4,872,273
421,552	332,117	327,898	259,978	231,113	249,015
<u>10,504,343</u>	<u>9,664,158</u>	<u>9,344,766</u>	<u>8,174,020</u>	<u>8,433,258</u>	<u>9,223,422</u>
<u>\$82,467,531</u>	<u>\$76,335,840</u>	<u>\$80,186,854</u>	<u>\$79,232,896</u>	<u>\$89,529,638</u>	<u>\$87,931,270</u>
\$4,169,361	\$5,060,027	\$4,788,928	\$5,199,014	\$7,551,895	\$5,033,012
671,843	633,780	932,803	959,397	1,078,285	1,769,113
2,067,902	1,738,403	2,102,213	2,463,601	2,663,718	2,738,686
2,279,469	1,114,844	1,579,475	2,024,401	2,560,828	1,639,010
5,948,000	6,073,523	5,478,067	6,377,138	6,627,523	6,651,707
16,371,227	17,690,268	21,332,101	18,045,777	19,506,422	22,001,300
11,496,687	13,108,196	8,977,920	8,300,509	12,147,520	8,524,454
<u>43,004,489</u>	<u>45,419,041</u>	<u>45,191,507</u>	<u>43,369,837</u>	<u>52,136,191</u>	<u>48,357,282</u>

(Continued)

## Miami County, Ohio

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

	2007	2008	2009	2010
<b>Business-type Activities:</b>				
Charges for Services				
Water	1,252,273	1,234,564	1,400,272	1,514,081
Sewer	1,282,360	1,826,296	1,837,662	2,277,358
Transfer Station	5,095,856	5,388,401	4,724,944	4,931,863
Sheriff Police Rotary	331,537	440,144	453,597	450,831
Operating Grants and Contributions	0	0	0	2,000
Capital Grants and Contributions	619,456	630,225	954,448	6,312,162
<i>Total Business-type Activities Program Revenues</i>	8,581,482	9,519,630	9,370,923	15,488,295
<i>Total Primary Government Program Revenues</i>	49,358,415	50,639,056	55,679,222	54,598,755
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(29,250,382)	(34,000,069)	(29,369,870)	(31,384,468)
Business-type Activities	373,466	976,062	715,886	6,008,945
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$28,876,916)	(\$33,024,007)	(\$28,653,984)	(\$25,375,523)
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes	\$12,041,927	\$12,025,273	\$11,543,867	\$11,660,153
Sales Taxes	10,799,612	10,903,586	10,212,579	13,068,296
Intergovernmental, Unrestricted	4,549,470	4,597,786	5,566,441	5,582,505
Investment Earnings	3,534,795	2,586,035	1,050,564	399,929
Miscellaneous	899,188	754,691	716,033	657,784
Transfers	261,000	0	0	0
<i>Total Governmental Activities</i>	32,085,992	30,867,371	29,089,484	31,368,667
Business-type Activities:				
Investment Earnings	43,951	(2,431)	0	0
Transfers	(261,000)	0	0	0
<i>Total Business-type Activities</i>	(217,049)	(2,431)	0	0
<i>Total Primary Government</i>	\$31,868,943	\$30,864,940	\$29,089,484	\$31,368,667
<b>Change in Net Position</b>				
Governmental Activities	\$2,835,610	(\$3,132,698)	(\$280,386)	(\$15,801)
Business-type Activities	156,417	973,631	715,886	6,008,945
<i>Total Primary Government Change in Net Position</i>	\$2,992,027	(\$2,159,067)	\$435,500	\$5,993,144

Source: County Auditor's Office

*Miami County, Ohio*

2011	2012	2013	2014	2015	2016
1,635,328	1,863,830	1,767,248	1,719,875	1,754,925	1,978,457
2,210,553	2,316,751	2,267,529	2,058,286	2,037,702	2,253,611
5,306,795	5,246,512	5,177,900	5,049,832	5,431,706	4,794,971
436,890	353,477	362,366	308,211	281,546	295,247
0	0	0	0	0	0
3,982,755	7,598,500	802,818	496,824	475,786	459,436
<u>13,572,321</u>	<u>17,379,070</u>	<u>10,377,861</u>	<u>9,633,028</u>	<u>9,981,665</u>	<u>9,781,722</u>
<u>56,576,810</u>	<u>62,798,111</u>	<u>55,569,368</u>	<u>53,002,865</u>	<u>62,117,856</u>	<u>58,139,004</u>
(28,958,699)	(21,252,641)	(25,650,581)	(27,689,039)	(28,960,189)	(30,350,566)
3,067,978	7,714,912	1,033,095	1,459,008	1,548,407	558,300
<u>(\$25,890,721)</u>	<u>(\$13,537,729)</u>	<u>(\$24,617,486)</u>	<u>(\$26,230,031)</u>	<u>(\$27,411,782)</u>	<u>(\$29,792,266)</u>
\$11,630,674	\$12,870,358	\$12,673,082	\$13,026,616	\$13,398,330	\$13,305,746
13,898,866	14,992,078	15,653,671	16,400,267	17,321,797	18,013,536
4,645,087	4,105,750	4,678,415	4,616,868	4,040,688	3,994,483
467,556	374,294	81,793	430,043	428,712	450,619
916,459	1,308,062	1,697,249	282,993	293,510	258,374
0	0	0	0	0	0
<u>31,558,642</u>	<u>33,650,542</u>	<u>34,784,210</u>	<u>34,756,787</u>	<u>35,483,037</u>	<u>36,022,758</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$31,558,642</u>	<u>\$33,650,542</u>	<u>\$34,784,210</u>	<u>\$34,756,787</u>	<u>\$35,483,037</u>	<u>\$36,022,758</u>
\$2,599,943	\$12,397,901	\$9,133,629	\$7,067,748	\$6,522,848	\$5,672,192
3,067,978	7,714,912	1,033,095	1,459,008	1,548,407	558,300
<u>\$5,667,921</u>	<u>\$20,112,813</u>	<u>\$10,166,724</u>	<u>\$8,526,756</u>	<u>\$8,071,255</u>	<u>\$6,230,492</u>

## *Miami County, Ohio*

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

	2007	2008	2009	2010
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	576,108	1,283,243	1,569,366	1,457,500
Unreserved	16,022,522	13,782,335	9,836,526	10,759,197
<i>Total General Fund</i>	<u>16,598,630</u>	<u>15,065,578</u>	<u>11,405,892</u>	<u>12,216,697</u>
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Unassigned	0	0	0	0
Reserved	3,251,450	3,469,785	6,295,585	6,540,518
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	22,667,534	22,832,667	22,745,377	21,013,612
Capital Projects Funds	3,794,010	3,285,072	(2,106,161)	1,774,822
Total All Other Governmental Funds	<u>29,712,994</u>	<u>29,587,524</u>	<u>26,934,801</u>	<u>29,328,952</u>
<i>Total Governmental Funds</i>	<u>\$46,311,624</u>	<u>\$44,653,102</u>	<u>\$38,340,693</u>	<u>\$41,545,649</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*

2011	2012	2013	2014	2015	2016
\$608,364	\$592,566	\$655,377	\$672,996	\$709,915	\$661,342
619,924	1,072,498	5,220,127	5,343,137	6,639,272	7,867,716
13,530,557	14,887,562	11,283,760	11,942,338	11,999,113	11,763,288
0	0	0	0	0	0
0	0	0	0	0	0
<u>14,758,845</u>	<u>16,552,626</u>	<u>17,159,264</u>	<u>17,958,471</u>	<u>19,348,300</u>	<u>20,292,346</u>
362,752	287,289	370,333	550,419	611,913	551,566
28,737,844	30,327,389	34,628,641	36,690,421	36,677,310	41,158,781
301,552	484,169	525,829	766,033	969,794	1,236,219
(71,394)	(3,764,797)	(113,764)	(161,225)	(4,672,318)	(172,211)
0	0	0	0	0	0
0	0	0	0	0	0
<u>29,330,754</u>	<u>27,334,050</u>	<u>35,411,039</u>	<u>37,845,648</u>	<u>33,586,699</u>	<u>42,774,355</u>
<u>\$44,089,599</u>	<u>\$43,886,676</u>	<u>\$52,570,303</u>	<u>\$55,804,119</u>	<u>\$52,934,999</u>	<u>\$63,066,701</u>

## Miami County, Ohio

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

	2007	2008	2009	2010
<b>Revenues:</b>				
Taxes	\$22,861,955	\$22,934,316	\$21,716,888	\$24,642,365
Intergovernmental Revenues	27,826,871	31,213,247	32,292,173	30,947,595
Charges for Services	13,116,307	13,621,453	12,730,797	14,402,523
Licenses and Permits	677,437	887,866	618,133	816,818
Investment Earnings	3,754,229	2,553,524	1,036,191	564,401
Fines and Forfeitures	1,577,088	1,651,543	1,533,246	1,431,709
All Other Revenue	1,185,525	961,104	1,224,378	1,060,312
<b>Total Revenue</b>	<u>70,999,412</u>	<u>73,823,053</u>	<u>71,151,806</u>	<u>73,865,723</u>
<b>Expenditures:</b>				
Current:				
Public Safety	17,968,563	19,119,238	18,600,299	17,690,873
Health	13,923,150	13,461,964	13,801,169	13,918,324
Human Services	14,184,550	15,857,126	14,748,863	12,609,589
Conservation and Recreation	536,828	612,086	602,603	538,551
Public Works	9,329,376	9,994,405	10,217,135	11,997,282
General Government	14,921,902	14,993,615	14,576,070	13,643,226
Capital Outlay	141,335	853,981	4,068,048	3,982,949
Debt Service:				
Principal Retirement	597,728	488,185	504,400	516,886
Interest and Fiscal Charges	259,302	239,051	251,900	375,980
<b>Total Expenditures</b>	<u>71,862,734</u>	<u>75,619,651</u>	<u>77,370,487</u>	<u>75,273,660</u>
Excess (Deficiency) of Revenues Over Expenditures	(863,322)	(1,796,598)	(6,218,681)	(1,407,937)

*Miami County, Ohio*

2011	2012	2013	2014	2015	2016
\$25,492,122	\$27,828,466	\$28,408,050	\$29,710,252	\$30,719,128	\$31,290,454
30,090,830	28,084,064	32,371,448	30,505,093	35,499,146	34,221,721
11,851,532	12,128,557	12,603,491	12,465,900	16,070,718	13,259,977
787,109	1,079,176	1,062,559	1,468,834	1,563,757	1,631,344
498,547	378,514	93,228	430,043	428,712	450,619
1,307,434	1,321,412	1,254,510	1,189,452	1,233,002	1,193,406
1,894,260	1,244,690	1,385,518	2,365,447	2,135,518	2,138,537
<u>71,921,834</u>	<u>72,064,879</u>	<u>77,178,804</u>	<u>78,135,021</u>	<u>87,649,981</u>	<u>84,186,058</u>
15,544,939	15,725,885	17,040,768	17,924,264	20,449,769	18,476,107
12,853,797	15,969,575	16,939,084	17,010,565	16,808,097	19,424,145
12,039,941	11,271,869	11,423,078	11,545,539	12,223,554	12,256,813
542,840	605,984	546,876	609,658	543,547	544,862
13,213,684	7,388,860	10,785,487	11,394,608	15,829,063	9,827,812
13,524,986	14,069,902	14,081,283	14,347,335	14,918,028	15,744,547
1,456,394	6,424,365	1,436,435	1,256,269	8,804,051	1,413,579
423,179	375,871	583,700	592,850	617,000	825,300
308,840	334,673	464,028	405,508	384,240	559,553
<u>69,908,600</u>	<u>72,166,984</u>	<u>73,300,739</u>	<u>75,086,596</u>	<u>90,577,349</u>	<u>79,072,718</u>
2,013,234	(102,105)	3,878,065	3,048,425	(2,927,368)	5,113,340

(Continued)

**Miami County, Ohio**

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

	2007	2008	2009	2010
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources - Capital Leases	99,508	0	0	0
Refunding General Obligation Bonds	0	0	0	0
General Obligation Bonds Issued	0	0	0	4,570,000
Premium on Refunding G.O. Bonds	0	0	0	0
Premium on General Obligation Bonds	0	0	0	40,979
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	1,352,867	729,814	976,550	714,551
Transfers Out	(1,091,867)	(729,814)	(976,550)	(714,551)
<b>Total Other Financing Sources (Uses)</b>	<u>360,508</u>	<u>0</u>	<u>0</u>	<u>4,610,979</u>
<b>Net Change in Fund Balance</b>	<u>(\$502,814)</u>	<u>(\$1,796,598)</u>	<u>(\$6,218,681)</u>	<u>\$3,203,042</u>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	1.27%	0.99%	1.05%	1.31%

Source: County Auditor's Office

*Miami County, Ohio*

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2011	2012	2013	2014	2015	2016
0	0	0	0	0	0
3,730,850	0	0	0	0	0
0	0	4,620,000	0	0	4,612,302
106,770	0	0	0	0	0
0	0	103,106	0	0	473,786
(3,785,568)	0	0	0	0	0
705,846	971,850	929,307	1,976,516	1,118,343	1,797,601
(705,846)	(971,850)	(929,307)	(1,976,516)	(1,118,343)	(1,797,601)
52,052	0	4,723,106	0	0	5,086,088
<u>\$2,065,286</u>	<u>(\$102,105)</u>	<u>\$8,601,171</u>	<u>\$3,048,425</u>	<u>(\$2,927,368)</u>	<u>\$10,199,428</u>

1.10%

1.22%

1.48%

1.43%

1.26%

1.85%

## *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>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Real Property</b>				
Assessed	\$2,054,076	\$2,075,563	\$2,104,198	\$2,103,557
Actual	5,868,789	5,930,180	6,011,994	6,010,163
<b>Public Utility</b>				
Assessed	53,199	54,562	53,868	56,115
Actual	151,997	155,891	153,909	160,329
<b>Tangible Personal Property</b>				
Assessed	131,018	64,837	0	0
Actual	1,048,144	1,037,392	0	0
<b>Total</b>				
Assessed	2,238,293	2,194,962	2,158,066	2,159,672
Actual	7,068,930	7,123,463	6,165,903	6,170,491
<b>Assessed Value as a Percentage of Actual Value</b>				
	31.66%	30.81%	35.00%	35.00%
<b>Total Direct Tax Rate</b>				
	8.80	8.81	8.81	8.81

Source: County Auditor's Office

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

*Miami County, Ohio*

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2011	2012	2013	2014	2015	2016
\$2,110,201	\$2,112,239	\$2,046,764	\$2,061,141	\$2,080,187	\$2,202,206
6,029,146	6,034,969	5,847,897	5,888,974	5,943,391	6,292,017
57,423	61,065	66,912	69,124	71,269	76,118
164,066	174,471	191,177	197,497	203,626	217,480
0	0	0	0	0	0
0	0	0	0	0	0
2,167,624	2,173,304	2,113,676	2,130,265	2,151,456	2,278,324
6,193,211	6,209,440	6,039,074	6,086,471	6,147,017	6,509,497
35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
8.81	8.75	8.81	8.81	8.81	8.82

## *Miami County, Ohio*

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

	2007	2008	2009	2010
<b>Direct County Rates</b>				
General Fund	2.40	2.40	2.40	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	0.05	0.06	0.06	0.06
Total	8.80	8.81	8.81	8.81
<b>Overlapping Rates</b>				
Corporations	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53
Townships	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40	.40 - 9.40
School Districts	29.50 - 70.05	29.50 - 70.05	29.15 - 70.05	29.15 - 70.05
Joint Vocational School Districts	2.58 - 5.35	2.58 - 5.18	2.58 - 5.36	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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2011	2012	2013	2014	2015	2016
2.40	2.34	2.40	2.40	2.40	2.40
1.10	1.10	1.10	1.10	1.10	1.10
0.45	0.45	0.45	0.45	0.45	0.45
4.20	4.20	4.20	4.20	4.20	4.20
0.60	0.60	0.60	0.60	0.60	0.60
0.06	0.06	0.06	0.06	0.06	0.07
8.81	8.75	8.81	8.81	8.81	8.82
1.40 - 18.53	.70 - 18.53	1.40-18.53	1.40 - 18.53	.55 - 18.53	.55 - 18.53
.40 - 9.40	0 - 9.40	1.10 - 9.40	1.10 - 9.40	0 - 9.40	0 - 9.40
29.15 - 70.05	29.07 - 75.95	28.90 - 75.95	28.65 - 75.95	28.42 - 75.95	28.41 - 81.85
2.58 - 5.32	2.58 - 5.30	2.58 - 5.32	2.58 - 5.30	2.58 - 5.30	2.58 - 5.26

## Miami County, Ohio

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

Name of Taxpayer	Nature of Business	2016		
		Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power & Light	Utilities	\$57,599,920	1	2.62%
Meijer Distribution Inc	Warehouse	14,891,390	2	0.68%
Vectren Energy Delivery	Utilities	12,005,640	3	0.55%
American Honda Motor	Manufacturing	6,970,250	4	0.32%
Pioneer Rural Electric	Utilities	6,525,560	5	0.30%
Upper Valley Medical Center	Hospital	6,030,830	6	0.27%
F & P America Mfg. Inc	Manufacturing	5,309,200	7	0.24%
Menard Inc	Retail	4,076,600	8	0.19%
Health Care Reit Inc	Health Care	3,868,320	9	0.17%
Midamco	Retail	3,817,260	10	0.16%
	Subtotal	121,094,970		5.50%
	All Others	2,081,111,030		94.50%
	Total	<u>\$2,202,206,000</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2007		
		Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power and Light Company	Utilities	\$42,870,940	1	2.09%
Midamco	Retail	8,973,950	2	0.44%
American Honda Motor	Manufacturing	6,408,920	3	0.31%
Towne Park LLC	Apartments	5,175,530	4	0.25%
Vectren Energy Delivery	Utilities	5,114,000	5	0.25%
Hobart Corporation	Manufacturing	4,793,540	6	0.23%
Pioneer Rural Electric	Utilities	4,711,590	7	0.23%
MED-TERRA Inc.	Medical	4,348,180	8	0.21%
Harvey A. Tolson	Retail	3,830,610	9	0.19%
DEC Land Co. LLC	Development Company	3,744,160	10	0.18%
	Subtotal	89,971,420		4.38%
	All Others	1,964,104,580		95.62%
	Total	<u>\$2,054,076,000</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>2007</u>	<u>2008</u>	<u>2009</u>
<b>Total Tax Levy (1)</b>	\$17,319,900	\$16,817,019	\$16,271,945
<b>Collections within the Fiscal Year of the Levy</b>			
Current Tax Collections	16,861,590	16,330,796	15,844,376
Percent of Levy Collected	97.35%	97.11%	97.37%
Delinquent Tax Collections	<u>493,813</u>	<u>1,093,485</u>	<u>481,486</u>
Total Tax Collections (2)	17,355,403	17,424,281	16,325,862
<b>Percent of Total Tax Collections To Tax Levy</b>	100.20%	103.61%	100.33%
<b>Accumulated Outstanding Delinquent Taxes</b>	1,186,677	1,458,507	881,820
<b>Percentage of Accumulated Delinquent Taxes to Total Tax Levy</b>	6.85%	8.67%	5.42%

Note:

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

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

Source: County Auditor's Office

*Miami County, Ohio*

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2010	2011	2012	2013	2014	2015	2016
\$17,091,793	\$17,248,629	\$19,239,431	\$19,262,043	\$19,479,421	\$19,727,992	\$20,538,732
16,614,668	16,815,236	18,779,671	18,808,282	19,028,693	19,254,911	20,070,458
97.21%	97.49%	97.61%	97.64%	97.69%	97.60%	97.72%
454,667	461,353	458,971	444,413	536,816	582,369	568,630
17,069,335	17,276,589	19,238,642	19,252,695	19,565,509	19,837,280	20,639,088
99.87%	100.16%	100.00%	99.95%	100.44%	100.55%	100.49%
910,935	920,963	1,015,772	995,414	951,379	860,102	825,133
5.33%	5.34%	5.28%	5.17%	4.88%	4.36%	4.02%

## *Miami County, Ohio*

### *Taxable Sales By Industry (Category) Last Ten Years*

	2007	2008	2009	2010
Sales Tax Payments	\$3,270,156	\$3,364,045	\$2,926,985	\$3,689,071
Direct Pay Tax Return Payments	385,540	442,275	294,993	680,578
Seller's Use Tax Return Payments	798,282	910,110	774,112	997,562
Consumer's Use Tax Return Payments	288,787	284,375	162,733	280,535
Motor Vehicle Tax Payments	1,691,254	1,578,728	1,406,095	1,759,562
Non-Resident Motor Vehicle Tax	2,293	24,087	13,391	23,433
Watercraft and Outboard Motors	26,760	22,307	18,739	30,252
Department of Liquor Control	28,530	30,863	31,852	40,655
Sales Tax on Motor Vehicle Fuel Refunds	2,354	4,199	3,849	1,707
Sales/Use Tax Voluntary Payments	5,664	9,254	5,376	10,523
Certified Assessment Payments	0	0	0	0
Statewide Master Numbers	4,333,283	4,411,571	4,276,822	5,420,346
Sales/Use Tax Assessment Payments	13,372	52,396	125,969	76,003
Streamlined Sales Tax Payments	1,010	3,153	4,890	5,700
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	(389)	0	0
Less 1% Administrative Rotary Fund	(108,378)	(111,181)	(99,871)	(129,516)
Sales/Use Tax Refunds Approved	(9,459)	(19,269)	(58,738)	(64,258)
<b>Total</b>	<b>\$10,729,448</b>	<b>\$11,006,524</b>	<b>\$9,887,197</b>	<b>\$12,822,153</b>
Sales Tax Rate	1.00%	1.00%	1.00%	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*

2011	2012	2013	2014	2015	2016
\$4,139,377	\$4,343,084	\$4,618,687	\$4,780,560	\$2,898,672	\$3,075,531
678,571	979,056	1,017,411	1,143,488	1,339,520	\$1,345,756
1,151,794	1,197,025	1,387,780	1,491,666	1,666,752	\$1,928,712
322,199	331,917	378,298	382,612	450,002	\$466,879
1,986,967	2,189,811	2,429,481	2,535,010	2,692,285	\$2,806,265
34,242	37,492	48,821	51,080	70,790	\$66,736
20,434	25,485	29,024	32,674	31,799	\$34,321
42,136	43,977	46,730	48,357	54,319	\$61,753
3,378	4,294	4,432	5,008	4,117	\$4,089
7,939	12,084	18,188	36,722	32,667	\$19,204
0	0	0	0	83,159	\$67,776
5,494,965	5,701,430	5,719,148	5,792,724	6,084,831	\$6,308,861
94,439	95,173	88,435	52,495	49,358	\$123,473
6,942	7,376	6,627	5,273	16,057	\$25,216
0	0	0	0	1,896,157	\$1,728,273
0	0	0	929	33	\$14
0	0	0	11,350	18,086	\$41,738
23	8,192	46,094	(140)	0	\$0
(139,418)	(149,178)	(158,164)	(163,468)	(173,734)	(\$180,475)
(41,561)	(58,534)	(22,707)	(23,016)	(15,239)	(\$57,145)
<u>\$13,802,427</u>	<u>\$14,768,683</u>	<u>\$15,658,285</u>	<u>\$16,183,325</u>	<u>\$17,199,630</u>	<u>\$17,866,977</u>
1.25%	1.25%	1.25%	1.25%	1.25%	1.25%

## *Miami County, Ohio*

### *Ratio of Outstanding Debt By Type Last Ten Years*

	2007	2008	2009	2010
<b>Governmental Activities</b> <sup>(1)</sup>		<sup>(4)</sup>		
General Obligation Bonds Payable	\$5,445,000	\$4,995,000	\$4,530,000	\$8,620,000
Superfund Site Liability	1,899,771	9,267,390	8,765,900	8,264,410
Capital Leases	152,321	114,136	74,736	37,850
<b>Business-type Activities</b> <sup>(1)</sup>				
General Obligation Bonds Payable	\$6,410,000	\$9,515,000	\$8,865,000	\$8,190,000
OPWC Loans Payable	847,200	1,007,600	931,750	855,900
OWDA Loans Payable	0	945,347	1,171,436	2,655,212
Total Primary Government	<u>\$14,754,292</u>	<u>\$25,844,473</u>	<u>\$24,338,822</u>	<u>\$28,623,372</u>
<b>Population</b> <sup>(2)</sup>				
Miami County	98,868	98,868	98,868	102,506
Outstanding Debt Per Capita	\$149	\$261	\$246	\$279
<b>Income</b> <sup>(3)</sup>				
Personal (in thousands)	3,281,330	3,418,163	3,331,852	3,593,040
Percentage of Personal Income	0.45%	0.76%	0.73%	0.80%

**Sources:**

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



*Miami County, Ohio*

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2011	2012	2013	2014	2015	2016
\$8,452,850	\$8,089,650	\$12,125,950	\$11,533,100	\$10,916,100	\$15,176,888
7,762,920	7,261,430	6,759,940	6,258,450	5,756,960	5,255,470
12,671	0	0	0	0	0
(5)					
\$8,317,150	\$7,750,350	\$7,164,050	\$6,551,899	\$5,928,899	\$5,596,897
930,050	854,200	770,850	729,175	623,750	560,000
3,134,611	3,984,639	6,051,272	5,953,593	5,907,436	5,529,636
<u>\$28,610,252</u>	<u>\$27,940,269</u>	<u>\$32,872,062</u>	<u>\$31,026,217</u>	<u>\$29,133,145</u>	<u>\$32,118,891</u>
102,506	102,506	102,506	102,506	102,506	102,506
\$279	\$273	\$321	\$303	\$284	\$313
3,794,875	4,016,288	4,140,935	4,131,094	4,282,803	4,282,803
0.75%	0.70%	0.79%	0.75%	0.68%	0.75%

## *Miami County, Ohio*

### *Ratios of General Bonded Debt Outstanding Last Ten Years*

Year	2007	2008	2009	2010
<b>Population</b> (1)	98,868	98,868	98,868	102,506
<b>Assessed Value</b> (2)	\$2,238,293	\$2,194,962	\$2,158,066	\$2,159,672
<b>General Bonded Debt</b> (3)				
General Obligation Bonds	\$11,855,000	\$14,510,000	\$13,395,000	\$16,810,000
<b>Resources Available to Pay Principal</b> (4)	\$119,832	\$120,392	\$84,564	\$43,696
<b>Net General Bonded Debt</b>	\$11,735,168	\$14,389,608	\$13,310,436	\$16,766,304
<b>Ratio of Net Bonded Debt to Estimated Actual Value</b>	0.52%	0.66%	0.62%	0.78%
<b>Net Bonded Debt per Capita</b>	\$118.70	\$145.54	\$134.63	\$163.56

**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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2011	2012	2013	2014	2015	2016
102,506	102,506	102,506	102,506	102,506	102,506
\$2,167,624	\$2,173,304	\$2,113,676	\$2,130,265	\$2,151,456	\$2,278,324
\$16,770,000	\$15,840,000	\$19,290,000	\$18,084,999	\$16,844,999	\$20,773,785
\$43,203	\$56,718	\$74,889	\$76,353	\$88,287	\$99,941
\$16,726,797	\$15,783,282	\$19,215,111	\$18,008,646	\$16,756,712	\$20,673,844
0.77%	0.73%	0.91%	0.85%	0.78%	0.91%
\$163.18	\$153.97	\$187.45	\$175.68	\$163.47	\$201.68



**Miami County, Ohio**

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*Computation of Direct and Overlapping  
Debt Attributable to Governmental Activities  
December 31, 2016*

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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	\$20,432,358	100.00%	\$20,432,358
<b>Overlapping:</b>			
Corporations wholly within the County	26,742,522	100.00%	26,742,522
Corporations with Overlapping Boundaries	107,572,436	1.75%	1,882,518
School Districts wholly within the County	73,830,249	100.00%	<u>73,830,249</u>
		Subtotal	<u>102,455,289</u>
		Total	<u><u>\$122,887,647</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	2007	2008	2009	2010
<u>Total Debt</u>				
Net Assessed Valuation	\$2,238,293,000	\$2,194,962,000	\$2,158,066,000	\$2,159,672,000
Debt Limit (1) (a)	54,457,325	53,374,050	52,451,650	52,491,800
County Debt Outstanding (2)	5,445,000	4,995,000	4,530,000	8,620,000
Less:				
Applicable Debt Service Fund Amounts	(119,832)	(120,392)	(84,564)	(43,696)
Net Indebtedness Subject to Limit	<u>5,325,168</u>	<u>4,874,608</u>	<u>4,445,436</u>	<u>8,576,304</u>
Overall Legal Debt Margin	<u>\$49,132,157</u>	<u>\$48,499,442</u>	<u>\$48,006,214</u>	<u>\$43,915,496</u>
	90.22%	90.87%	91.52%	83.66%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$2,238,293,000	\$2,194,962,000	\$2,158,066,000	\$2,159,672,000
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	22,382,930	21,949,620	21,580,660	21,596,720
Net Indebtedness Subject to Limit	<u>5,325,168</u>	<u>4,874,608</u>	<u>4,445,436</u>	<u>8,576,304</u>
Overall Legal Debt Margin	<u>\$17,057,762</u>	<u>\$17,075,012</u>	<u>\$17,135,224</u>	<u>\$13,020,416</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*

2011	2012	2013	2014	2015	2016
\$2,167,624,000	\$2,173,304,000	\$2,113,676,000	\$2,130,265,000	\$2,151,456,000	\$2,278,324,000
52,690,600	52,832,600	51,341,900	51,756,625	52,286,400	55,458,100
8,452,850	8,089,650	12,125,950	11,533,100	10,916,100	15,176,888
(43,203)	(56,718)	(74,889)	(76,353)	(88,287)	(99,941)
8,409,647	8,032,932	12,051,061	11,456,747	10,827,813	15,076,947
<u>\$44,280,953</u>	<u>\$44,799,668</u>	<u>\$39,290,839</u>	<u>\$40,299,878</u>	<u>\$41,458,587</u>	<u>\$40,381,153</u>
84.04%	84.80%	76.53%	77.86%	79.29%	72.81%
\$2,167,624,000	\$2,173,304,000	\$2,113,676,000	\$2,130,265,000	\$2,151,456,000	\$2,278,324,000
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
21,676,240	21,733,040	21,136,760	21,302,650	21,514,560	22,783,240
8,409,647	8,032,932	12,051,061	11,456,747	10,827,813	15,076,947
<u>\$13,266,593</u>	<u>\$13,700,108</u>	<u>\$9,085,699</u>	<u>\$9,845,903</u>	<u>\$10,686,747</u>	<u>\$7,706,293</u>

## *Miami County, Ohio*

### *Demographic and Economic Statistics Last Ten Years*

Calendar Year	2007	2008	2009	2010
<b>Population</b> (1)				
Miami County	98,868	98,868	98,868	102,506
<b>Income</b> (2)				
Total Personal (in thousands)	\$3,281,330	\$3,418,163	\$3,331,852	\$3,593,040
Per Capita	\$33,189	\$34,573	\$33,700	\$35,052
<b>Unemployment Rate</b> (3)				
Federal	4.6%	5.8%	9.3%	9.6%
State	5.6%	6.6%	10.2%	10.1%
Miami County	5.4%	6.4%	11.7%	9.6%
<b>Civilian Work Force Estimates</b> (3)				
State	5,976,500	5,986,400	5,970,200	5,897,600
Miami County	55,400	55,400	55,400	54,200

**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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2011	2012	2013	2014	2015	2016
102,506	102,506	102,506	102,506	102,506	102,506
\$3,794,875 \$37,021	\$4,016,288 \$39,181	\$4,140,935 \$40,397	\$4,131,094 \$40,301	\$4,282,803 \$41,781	\$4,282,803 \$41,781
8.5%	8.1%	7.4%	6.2%	5.3%	4.9%
7.9%	7.2%	7.4%	5.7%	4.9%	4.9%
7.6%	7.0%	7.2%	5.3%	4.4%	4.3%
5,791,000 53,100	5,747,900 52,400	5,765,700 52,100	5,719,500 51,800	5,700,300 52,200	5,713,100 52,600



## *Miami County, Ohio*

### *Principal Employers Current Year and Nine Years Ago*

		2016	
Employer	Nature of Business	Number of Employees	Rank
Clopay Bldg./ Products	Manufacturing	1,178	1
Upper Valley Medical Center	Hospital	1,055	2
Meijer Distribution	Warehouse	893	3
Miami County	Government	854	4
ConAgra	Manufacturing	725	5
UTC Aerospace Systems	Manufacturing	709	6
F & P America	Manufacturing	509	7
Troy City School District	School	501	8
ITW/Hobart Brother Company	Manufacturing	439	9
Hobart Corp	Manufacturing	366	10
Total		<u>7,229</u>	

		2007	
Employer	Nature of Business	Number of Employees	Rank
Upper Valley Medical Center	Health Care	1,786	1
Miami County	Government	912	2
Goodrich Corporation	Manufacturing	775	3
F & P America Manufacturing Inc.	Manufacturing	737	4
Meijer Distribution	Warehouse	719	5
ITW/Hobart Brothers Company	Manufacturing	632	6
Hobart Corporation	Manufacturing	594	7
Troy City School District	Education	497	8
A.O. Smith Electric Products	Manufacturing	369	9
Evenflo Juvenile Division	Manufacturing	320	10
Total		<u>7,341</u>	

Source: County Auditor's Office

## *Miami County, Ohio*

### *Full Time Equivalent Employees by Function Last Ten Years*

	2007	2008	2009	2010	2011
<b>Governmental Activities</b>					
General Government					
Legislative and Executive					
Commissioners	13.00	12.00	10.00	11.00	11.00
Auditor	24.50	25.00	23.50	21.00	21.00
Treasurer	5.00	5.00	5.00	5.00	5.00
Prosecutor	11.50	11.50	11.50	9.50	9.50
Planning and Zoning	3.00	3.00	3.00	2.00	0.00
Elections	8.50	8.00	7.00	7.00	7.00
Records Center	8.00	7.00	6.00	6.50	6.00
Building Regulations	11.00	11.00	10.00	9.00	0.00
Maintenance	14.50	15.50	10.00	8.00	9.00
Department of Development	2.00	2.50	3.00	3.00	13.00
Judicial					
Law Library	1.00	1.00	1.00	1.00	0.50
Common Pleas Court	12.00	13.00	11.00	12.00	13.00
Probate Court	6.00	5.00	5.00	5.00	5.00
Municipal Court	40.50	45.00	38.50	36.00	26.50
Juvenile Court	19.00	18.00	18.00	17.00	16.00
Public Defender	6.00	6.00	6.00	6.00	5.50
Clerk of Courts	16.00	16.00	16.00	15.00	24.00
Public Safety					
Coroner	1.00	1.00	1.00	1.00	1.00
Communication Center - 911	27.00	29.00	28.00	27.00	26.00
Sheriff	140.50	139.00	116.00	86.00	84.00
Adult Probation	3.00	3.00	3.00	2.00	1.50
Juvenile Probation	6.00	7.00	7.00	5.00	5.00
Juvenile Detention Center	30.50	25.50	27.00	27.50	26.00
Juvenile Rehabilitation Center	33.50	35.50	32.50	35.00	31.50
Public Works					
Water Districts	2.00	5.00	3.00	3.00	2.00
Sanitary Sewer	9.00	6.00	6.00	7.00	6.00
Transfer Station	13.50	14.50	15.50	15.50	18.00
Engineering	53.50	53.50	53.00	51.00	40.00
Transit	3.00	2.50	2.50	2.00	2.00
Health					
Board of Health	34.50	35.50	36.00	27.50	26.50
Dog and Kennel	5.50	5.50	5.50	5.50	5.50
Riverside MRDD	146.00	140.00	128.50	125.50	121.00
FCFC / Help Me Grow	7.50	6.50	5.50	5.50	3.50
WIC	4.50	4.00	3.50	5.00	5.50
Tri-County	17.00	16.00	14.00	13.00	14.00

*Miami County, Ohio*

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2012	2013	2014	2015	2016
11.50	10.00	11.00	11.50	10.00
24.50	27.00	25.50	25.50	25.50
5.00	5.50	5.50	4.00	4.50
10.50	12.00	11.00	11.00	11.00
0.00	0.00	0.00	0.00	0.00
6.00	8.00	10.00	7.50	7.50
5.50	6.00	6.00	6.00	6.00
0.00	0.00	0.00	0.00	0.00
9.50	10.50	10.50	10.50	10.00
13.00	15.00	18.00	16.00	16.00
0.50	0.50	0.50	0.50	0.50
13.00	14.00	14.50	14.50	15.50
5.00	5.00	5.00	5.00	5.00
26.50	27.00	25.50	28.00	29.50
13.50	21.50	22.00	21.50	20.50
5.50	5.50	4.50	5.50	5.50
26.50	25.00	26.50	25.50	26.50
1.00	1.00	1.00	1.00	1.00
23.00	25.00	25.00	25.50	26.50
84.00	101.50	103.00	104.50	106.50
1.50	1.00	1.00	0.00	0.00
8.00	5.00	5.00	0.00	0.00
27.00	27.50	29.00	27.50	25.50
27.00	24.50	32.00	32.00	31.00
2.00	2.00	4.00	4.00	4.00
5.50	6.50	6.50	6.00	6.00
16.50	14.50	14.50	14.50	15.50
40.00	39.00	41.00	40.00	43.50
2.00	2.00	2.00	2.00	2.00
25.00	25.50	28.50	28.00	33.50
5.50	5.50	5.50	5.50	6.00
118.50	118.50	115.00	101.00	94.50
4.00	3.00	4.00	0.00	0.00
5.50	5.50	5.00	5.00	0.00
11.00	14.00	14.00	17.00	20.00

(Continued)

## *Miami County, Ohio*

### *Full Time Equivalent Employees by Function Last Ten Years*

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Human Services					
Children's Services	38.00	36.00	35.50	32.00	31.00
Veteran Services	5.50	5.50	5.50	5.50	5.50
Child Support Enforcement Agency	21.50	20.50	19.50	20.50	21.00
Jobs and Family Services	51.00	52.50	48.50	45.50	43.50
David L Brown Youth Center	13.00	12.50	10.50	10.00	10.00
Victim Witness Program	4.50	3.50	3.50	4.00	3.00
Conservation and Recreation					
Soil and Water Conservation	5.50	6.50	6.00	6.00	6.00
Park District	34.50	30.00	34.50	36.50	36.00
	<u>912.50</u>	<u>900.50</u>	<u>835.50</u>	<u>778.00</u>	<u>747.00</u>

**Source:** Miami County Auditor

*Miami County, Ohio*

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2012	2013	2014	2015	2016
30.50	32.50	31.00	34.50	33.00
6.50	7.00	7.50	7.50	6.50
21.50	20.50	21.50	20.00	19.00
39.50	37.00	39.50	40.00	35.00
9.50	9.00	9.00	8.50	9.50
4.00	3.00	4.00	4.50	3.50
5.00	5.00	5.00	5.00	5.00
38.00	39.00	36.50	41.00	43.50
<u>737.50</u>	<u>767.00</u>	<u>786.00</u>	<u>767.00</u>	<u>764.00</u>

## *Miami County, Ohio*

### *Operating Indicators by Function Last Ten Years*

	2007	2008	2009	2010
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	1,985	1,845	1,995	1,860
Number of Public Hearings	29	18	20	29
Auditor				
Number of Non-exempt Conveyances	2,305	1,987	1,870	1,983
Number of Exempt Conveyances	1,470	1,369	1,345	1,328
Number of Real Estate Transfers	3,775	3,356	3,215	3,311
Number of General Warrants Issued	28,668	29,369	27,838	26,681
Number of Payroll Warrants Issued	25,942	25,893	25,597	22,783
Number of Receipt Pay-ins Issued	21,343	22,388	27,448	21,177
Treasurer				
Number of Parcels Billed ***	47,203	47,320	49,699	49,765
Number of Parcels Collected ***	44,759	44,923	47,481	47,414
Prosecuting Attorney				
Number of Criminal Cases - Common Pleas	191	587	569	451
Number of Criminal Cases - Juvenile Court	1,357	1,342	1,187	1,234
Board of Elections				
Number of Registered Voters	69,972	71,373	72,080	71,894
Number of Voters Last General Election	21,243	51,496	32,348	38,985
Percentage of Registered Voters that Voted	30.36%	72.15%	44.88%	54.23%
Recorder				
Number of Deeds Recorded	3,588	3,372	3,156	3,468
Number of Mortgages Recorded	6,124	4,420	5,236	4,918
Number of Military Discharges Recorded	7	11	10	11
Buildings and Grounds				
Number of Buildings	47	47	47	47
Square Footage of Buildings	615,363	615,363	615,363	615,363
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	1,053	1,117	1,203	1,146
Number of Criminal Cases Filed	553	587	569	451
Number of Domestic Cases Filed	761	787	462	517



*Miami County, Ohio*

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2011	2012	2013	2014	2015	2016
1,818	1,825	1,829	1,845	1,825	1,830
24	27	17	23	132	24
1,861	1,499	2,485	2,263	2,510	1,479
1,365	2,135	1,590	1,544	1,494	2,631
3,226	3,634	4,075	3,807	4,004	4,110
25,207	23,819	23,391	20,698	19,675	20,196
21,949	21,472	21,454	21,494	22,631	21,386
22,289	19,084	20,329	20,172	18,686	18,036
49,982	50,073	50,164	50,506	50,657	50,830
47,631	47,616	47,518	47,505	47,813	48,451
426	506	510	523	569	725
1,548	1,293	1,143	906	1,154	856
68,220	70,675	69,695	70,960	68,801	72,259
35,107	52,014	14,547	31,517	34,667	53,940
47.97%	73.90%	20.87%	44.42%	49.94%	74.65%
3,122	3,229	4,019	3,395	3,630	4,058
4,106	4,974	5,164	3,540	3,928	4,364
10	9	10	17	88	13
36	35	35	37	37	37
500,161	408,874	408,874	483,256	483,256	483,256
915	846	673	648	566	567
426	506	477	523	569	725
509	473	422	405	420	352

## *Miami County, Ohio*

### *Operating Indicators by Function Last Ten Years*

	2007	2008	2009	2010
<b>Probate Court</b>				
Number of Estates Filed	546	558	584	556
Number of Guardianships Filed	30	94	75	55
Number of Adoptions Filed	42	69	45	52
Number of Marriages Filed	700	690	643	654
<b>Juvenile Court</b>				
Number of Civil Cases Filed	2,272	2,361	2,808	2,817
Number of Criminal / Delinquent Cases	1,357	1,342	1,187	1,000
Number of Traffic Cases	705	651	683	589
Number of Adult Cases	169	160	117	100
Number of Unruly Cases	N/A	N/A	237	234
<b>Municipal Court</b>				
Number of Civil Cases Filed	3,114	3,996	3,123	3,094
Number of Criminal and Traffic Cases Filed	19,340	20,204	18,742	15,859
<b>Clerk of Courts</b>				
Number of Domestic relations Cases Filed	441	455	462	517
Number of Civil Cases Filed	1,053	1,123	1,203	1,146
Number of Criminal Cases Filed	553	629	587	470
Number of Domestic Violence Cases Filed	320	332	311	352
Number of Appeals Filed	37	46	47	38
Number of Certificates of Judgement Filed	2,058	2,669	3,214	3,289
Number of Titles Issued	41,737	40,987	37,977	39,335
<b>Public Safety</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average Daily Jail Census	104	81	89	104
Prisoners Booked	3,752	3,827	3,718	3,060
Prisoners Released	2,764	2,887	3,103	3,002
<b>Incarceration Facility *</b>				
Average Daily Jail Census	201	183	138	0
Prisoners Booked	2,051	1,423	1,098	0
Prisoners Released	2,043	1,464	1,381	0
<b>Enforcement</b>				
Number of Citations Issued	2,850	3,166	2,987	1,268
Number of Warrants Served	1,120	693	772	632
Number of Calls for Service	47,997	54,859	35,975	46,642
Number of Sheriff Sales - Real Estate	553	572	747	801

*Miami County, Ohio*

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2011	2012	2013	2014	2015	2016
618	631	534	537	542	550
66	60	67	62	73	49
42	48	34	37	48	71
620	652	666	658	628	657
2,944	2,923	2,637	2,744	2,661	2,599
1,261	971	845	906	866	856
572	571	478	464	475	535
138	116	100	113	158	137
323	322	298	290	288	275
2,921	2,908	2,184	2,029	2,191	2,253
15,164	17,310	16,801	16,556	15,708	16,342
509	473	422	405	420	366
915	846	673	648	566	567
452	506	510	523	569	725
326	336	392	304	365	352
32	26	44	36	29	25
3,570	3,904	3,452	4,095	3,257	2,672
41,891	42,958	44,174	45,601	47,431	46,789
99	106	N/A	N/A	N/A	N/A
2,600	2,380	2,330	2,385	2,388	2,569
2,614	2,385	2,341	2,411	2,358	2,615
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,461	2,327	2,274	2,269	1,769	1,818
584	616	478	85	37	103
20,189	20,970	21,508	21,317	19,267	19,000
549	369	510	260	192	254

## *Miami County, Ohio*

### *Operating Indicators by Function Last Ten Years*

	2007	2008	2009	2010
Disaster Services				
Number of Calls for Service	215,699	190,000	138,157	121,099
Number of 9-1-1 Calls	79,998	86,387	72,441	75,023
Coroner				
Number of Cases Investigated	101	126	119	70
Number of Autopsies Performed	70	67	51	44
Public Works				
Engineer				
Miles of Road Resurfaced	20.00	8.00	9.33	16.00
Number of Bridges Replaced / Improved	14	10	5	17
Number of Culverts Built / Replaced / Improved	4	38	24	27
Building Department				
Number of Residential Permits Issued	199	158	117	111
Number of Commercial Permits Issued	346	345	335	301
Number of Inspections Performed	5,450	5,030	4,520	4,120
Sewer District				
Number of Tap-ins	76	20	266	37
Number of Customers	1,956	2,003	2,097	2,127
Water District				
Number of Tap-ins	72	12	12	6
Number of Customers	1,809	1,858	1,847	1,878
Health				
Dog and Kennel				
Number of Dog Tags Sold - Regular	19,044	19,111	19,407	19,817
Number of Dog Tags Sold - Kennel Sets	103	99	97	101
Board of Developmental Disabilities				
Number of Students Enrolled				
Early Intervention Program	123	138	139	140
Preschool Program	28	26	27	20
Number Employed at Workshop	215	115	109	107
Mental Health				
Average Client Count - Intensive	483	425	401	341
Average Client Count - Non-intensive	10,346	10,400	10,541	10,333
Average Client Count - Early Intervention	147	151	421	385

*Miami County, Ohio*

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2011	2012	2013	2014	2015	2016
142,816	133,501	153,072	152,671	144,451	100,300
85,850	74,584	68,612	89,505	91,157	65,370
230	200	88	60	229	250
37	54	39	50	60	51
13.00	9.00	10.53	15.11	11.00	22.00
15	10	11	7	9	12
32	28	53	40	39	87
307	116	114	114	144	152
295	419	368	335	392	498
7,200	5,350	4,820	4,490	5,360	6,500
13	31	97	12	11	22
2,262	2,336	2,545	2,618	2,724	2,879
8	6	5	7	14	25
1,887	1,882	1,909	1,907	1,937	1,984
19,722	19,640	19,937	19,248	18,761	17,817
95	73	76	31	25	24
128	127	106	115	114	152
16	14	16	14	N/A	N/A
132	130	122	121	N/A	89
393	294	140	158	210	211
10,243	10,602	14,034	11,454	4,732	7,487
294	119	26	12	20	21

## *Miami County, Ohio*

### *Operating Indicators by Function Last Ten Years*

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Human Services				
Job and Family Services				
Average Client Count - Food Stamps	53,396	60,862	94,140	46,560
Average Client Count - Disability Assistance	948	992	876	804
Average Client Count - WIA	22,654	26,083	38,503	28,280
Childrens Services				
Average Client Count - Foster Care	154	134	92	67
Average Client Count - Adoption	5	20	14	11
Veterans Services				
Number of Clients Served	616	843	925	923
Amount of Financial Assistance Paid	346,768	448,315	451,953	539,801
Conservation and Recreation				
Parks				
Number of Parks	11	12	14	12
Total Acreage	1,931	2,134	2,138	2,131
Miles of Trails	18.00	22.00	28.00	30.00

Source: County Auditor's Office

\*\*\* = Tax Year, Not Collection Year

\* Facility Closed in late 2009.

*Miami County, Ohio*

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<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
50,316	46,740	46,176	47,124	47,688	47,448
852	804	600	396	312	276
21,066	21,275	17,646	29,304	14,642	10,776
70	74	67	64	64	100
7	3	13	1	4	9
883	1,043	1,190	894	844	663
513,838	582,725	613,131	431,093	391,118	306,453
15	15	15	15	15	16
2,037	2,037	2,037	2,037	2,046	2,116
31.00	41.00	30.00	38.00	38.00	38.00

## Miami County, Ohio

### Capital Asset Statistics by Function Last Ten Years

	2007	2008	2009	2010
<b>Governmental Activities</b>				
General Government				
Legislative				
Land	\$513,338	\$513,338	\$513,338	\$513,338
Construction in Progress	0	0	0	0
Buildings	23,255,954	23,255,954	25,968,992	29,863,179
Improvements Other than Buildings	41,541	41,541	41,541	41,541
Machinery and Equipment	4,200,223	4,614,668	4,709,707	4,825,686
Judicial				
Buildings	59,521	59,521	59,521	59,521
Machinery and Equipment	1,001,232	1,016,394	1,041,329	1,039,383
Public Safety				
Land	24,921	24,921	24,921	24,921
Construction in Progress	0	0	0	0
Buildings	7,700,216	7,700,216	7,700,216	7,700,216
Improvements Other than Buildings	30,948	30,948	30,948	30,948
Machinery and Equipment	6,711,450	6,772,284	6,867,177	7,264,281
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	3,960,766	4,217,932	4,716,002	4,871,449
Infrastructure	71,281,880	72,122,799	73,517,878	75,553,036
Health				
Land	26,600	26,600	26,600	26,600
Buildings	1,297,386	1,297,386	1,297,386	1,433,682
Improvements Other than Buildings	30,992	30,992	30,992	30,992
Machinery and Equipment	1,541,184	1,419,808	1,421,127	1,529,472
Human Services				
Buildings	1,601,903	1,601,903	1,601,903	1,601,903
Improvements Other than Buildings	0	188,616	94,305	94,305
Machinery and Equipment	539,847	575,152	494,715	494,715
Total Governmental Cost	<u>\$130,999,131</u>	<u>\$132,690,202</u>	<u>\$137,337,827</u>	<u>\$144,178,397</u>

Source: County Auditor's Office

\* Restated



*Miami County, Ohio*

2011	2012	2013	2014	2015	2016
				*	
\$513,338	\$513,338	\$513,338	\$513,338	\$513,338	\$513,338
0	0	0	54,499	0	0
30,827,682	35,205,636	35,392,639	35,392,639	36,332,309	36,332,309
80,050	80,050	80,050	80,050	80,050	80,050
4,861,781	5,179,706	5,467,335	5,555,230	6,414,585	6,503,929
59,521	59,521	59,521	59,521	44,796	44,796
1,071,473	1,027,627	1,021,131	1,000,797	1,109,368	1,327,037
24,921	24,921	24,921	24,921	24,921	24,921
0	0	0	0	0	0
7,700,216	8,432,010	8,432,010	8,432,010	8,432,010	8,474,174
30,948	30,948	30,948	30,948	30,948	30,948
7,361,807	7,617,859	7,699,911	7,629,222	9,865,303	9,811,745
4,952,876	4,952,876	4,952,876	4,980,165	4,980,165	4,996,563
2,120,659	2,120,659	2,120,659	2,120,659	2,120,659	2,120,659
105,694	105,694	105,694	105,694	105,694	105,694
4,971,189	5,010,565	5,123,108	5,310,041	5,476,210	5,814,130
77,023,050	84,071,457	84,690,127	88,852,863	95,234,351	97,921,495
26,600	26,600	26,600	26,600	26,600	26,600
1,433,682	1,433,682	1,880,787	2,022,658	2,482,670	2,603,277
30,992	42,314	42,314	42,314	42,314	42,314
1,510,914	1,706,230	1,762,989	1,778,011	1,844,852	1,666,973
1,601,903	1,601,903	1,601,903	1,601,903	662,232	662,232
94,305	94,305	94,305	94,305	94,308	94,308
513,021	540,728	605,733	640,798	629,002	610,231
<u>\$146,916,622</u>	<u>\$159,878,629</u>	<u>\$161,728,899</u>	<u>\$166,349,186</u>	<u>\$176,546,685</u>	<u>\$179,807,723</u>





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

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# Dave Yost • Auditor of State

MIAMI COUNTY

## CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
OCTOBER 19, 2017