

**MIAMI COUNTY  
MIAMI COUNTY, OHIO  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED  
DECEMBER 31, 2018**

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



OHIO AUDITOR OF STATE  
KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
IPAReport@ohioauditor.gov  
(800) 282-0370

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, 2018 through December 31, 2018. 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 "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

December 2, 2019

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**MIAMI COUNTY, OHIO  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2018**

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**MIAMI COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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-17	\$ 3,942	\$ 0
School Breakfast Program	10.553	05-PU-18	39,144	0
National School Lunch Program	10.555		0	9,892
National School Lunch Program	10.555	LL-P4-17	7,820	0
National School Lunch Program	10.555	LL-P4-18	77,620	0
Total Child Nutrition Cluster			<u>128,526</u>	<u>9,892</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		373,012	0
Total SNAP Cluster			<u>373,012</u>	<u>0</u>
<b>Total U.S. Department of Agriculture</b>			<u>501,538</u>	<u>9,892</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-16-1BY-1	13,621	0
Community Development Block Grants/State Program and Non-Entitlement Grants in Hawaii	14.228	B-F-17-1BY-1	25,297	0
Community Development Block Grants/State Program and Non-Entitlement Grants in Hawaii	14.228	B-C-15-1BY-1	35,963	0
Community Development Block Grants/State Program and Non-Entitlement Grants in Hawaii	14.228	B-C-17-1BY-1	152,342	0
<i>Total CFDA #14.228</i>			<u>227,223</u>	<u>0</u>
Home Investment Partnerships Program	14.239	B-C-17-1BY-2	182,272	0
<i>Total CFDA #14.239</i>			<u>182,272</u>	<u>0</u>
<b>Total U.S. Department of Housing and Urban Development (HUD)</b>			<u>409,495</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	2018VAGENE120	142,174	0
Crime Victim Assistance	16.575	2019VAGENE120	38,859	0
<i>Total CFDA #16.575</i>			<u>181,033</u>	<u>0</u>
<b>Total U.S. Department of Justice</b>			<u>181,033</u>	<u>0</u>
<b><u>U.S. Department of Labor</u></b>				
<i>Passed through Area 7 Workforce Investment Board</i>				
Employment Service Cluster:				
Employment Service/Wagner-Peysner Funded Activities	17.207	N/A	13,213	0
Total Employment Service Cluster			<u>13,213</u>	<u>0</u>
Trade Adjustment Assistance	17.245	N/A	2,455	0
WIOA Cluster:				
WIA Adult Program:				
WIA Adult Program (PY 17)	17.258	N/A	13,364	0
WIA Adult Program (FY 17)	17.258	N/A	75,737	0
WIA Adult Program (FY 18)	17.258	N/A	62,259	0
WIA Adult Program	17.258	N/A	1,929	0
<i>Total CFDA #17.258</i>			<u>153,289</u>	<u>0</u>
WIA Youth Activities:				
WIA Youth Activities (PY 16)	17.259	N/A	13,923	0
WIA Youth Activities (PY 17)	17.259	N/A	56,678	0
WIA Youth Activities (PY 18)	17.259	N/A	30,051	0
<i>Total CFDA #17.259</i>			<u>100,652</u>	<u>0</u>
WIA - Dislocated Worker Program				
WIA Dislocated Worker Formula Grants (FY 17)	17.278	N/A	99,876	0
WIA Dislocated Worker Formula Grants (PY 17)	17.278	N/A	2,717	0
WIA Dislocated Worker Formula Grants (FY 18)	17.278	N/A	50,130	0
WIA Dislocated Worker Formula Grants	17.278	N/A	2,690	0
<i>Total CFDA #17.278</i>			<u>155,413</u>	<u>0</u>
Total WIOA Cluster			<u>409,354</u>	<u>0</u>
<b>Total U.S. Department of Labor</b>			<u>425,022</u>	<u>0</u>

(Continued)

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**(CONTINUED)**

Federal Grantor <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures	Non-Cash Expenditures
<b><u>U.S. Department of Transportation</u></b>				
<i>Passed through Ohio Department of Transportation</i>				
Federal Transit Cluster:				
Federal Transit Formula Grants	20.507	OH-2016-022	334,681	0
Federal Transit Formula Grants	20.507	OH-2018-018	250,000	0
Total Federal Transit Cluster			584,681	0
<i>Passed through Ohio Department of Public Safety</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	STEP-2018	23,019	0
Total Highway Safety Cluster			23,019	0
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2018	32,452	0
Total Passed through Ohio Department of Public Safety			55,471	0
<b>Total U. S. Department of Transportation</b>			640,152	0
<b><u>U.S. Department of Education</u></b>				
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Special Education-Grants for Infants and Families	84.181	H181A170024	100,195	0
Special Education-Grants for Infants and Families	84.181	H181A180024	43,590	0
Total CFDA #84.181			143,785	0
<b>Total U.S. Department of Education</b>			143,785	0
<b><u>U.S. Department of Health and Human Services</u></b>				
<i>Passed through Ohio Department of Jobs and Family Services</i>				
Promoting Safe and Stable Families	93.556	N/A	61,420	0
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	N/A	519,940	0
Total TANF Cluster			519,940	0
Child Support Enforcement	93.563	N/A	931,831	0
CCDF Cluster:				
Childcare and Development Block Grant	93.575	N/A	50,675	0
Total CCFD Cluster			50,675	0
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	31,945	0
Foster Care Title IV-E	93.658	G-1011-11-5085	95,465	0
Foster Care Title IV-E	93.658	G-1213-06-0240	87,596	0
Total CFDA #93.658			183,061	0
Adoption Assistance	93.659	G-1011-11-5084	318,220	0
Chafee Foster Care - Independence Program	93.674	N/A	42,620	0
Social Services Block Grant	93.667	N/A	733,853	0
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A	469,224	0
Total Medicaid Cluster Passed through the Ohio Department of Jobs and Family Services			469,224	0
Money Follows the Person Rebalancing Demonstration	93.791	N/A	21,067	0
Total Passed through Ohio Department of Jobs and Family Services			3,363,856	0
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Social Service Block Grant	93.667	N/A	63,405	0
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A	329,494	0
Total Medicaid Cluster Passed through the Ohio Department of Developmental Disabilities			329,494	0
Total Passed Through Ohio Department of Developmental Disabilities			392,899	0
<i>Passed through Ohio Department of Health</i>				
Promoting Safe and Stable Families	93.556	5AU-19-C0055	14,532	0
Stephanie Tubbs Jones Child Welfare Service Program	93.645	5AU-18-C0055	2,372	0
Total Passed through Ohio Department of Health			16,904	0
<b>Total U.S. Department of Health and Human Services</b>			3,773,659	0

(Continued)



**MIAMI COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**(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	EMC-2017-EP-00006-S01	62,589	0
Pre-Disaster Mitigation	97.047	EMC-2016-PC-0001	24,946	0
<b>Total U.S. Department of Homeland Security</b>			87,535	0
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			\$ 6,162,219	\$ 9,892

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, 2018**

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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, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Miami County, Ohio, it is not intended to and does not present the financial position, changes in net position, or cash flows of Miami County, Ohio.

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

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

**NOTE 3: INDIRECT COST RATE**

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

**NOTE 4: CHILD NUTRITION CLUSTER**

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

**NOTE 5: FOOD DONATION PROGRAM**

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

**MIAMI COUNTY, OHIO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**(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 2018 is as follows:

Beginning Loans Receivable Balance at January 1, 2018	\$ 1,496,114
Loans Made	328,994
Loan Principal Repaid	<u>(133,347)</u>
Ending Loans Receivable Balance at December 31, 2018	<u><u>\$ 1,691,761</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*

Member American Institute of Certified Public Accountants

(216) 475 - 6136

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 the  
Audit Committee  
Miami County  
Troy, Ohio

The Honorable Keith Faber  
Auditor of State  
State of Ohio

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Miami County, Ohio, (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 20, 2019, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

***Internal Control Over Financial Reporting***

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs that we considered a significant deficiency as item **2018-001**.

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

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

### ***County's Response to Findings***

The County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

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

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



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

June 20, 2019

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

*Certified Public Accountants  
5240 East 98<sup>th</sup> Street  
Garfield Hts., Ohio 44125*

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Member American Institute of Certified Public Accountants

(216) 475 - 6136

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

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

The Honorable Keith Faber  
Auditor of State  
State of Ohio

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

We have audited the Miami County, Ohio's (the County) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2018. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

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

In our opinion, the Miami County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

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

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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



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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 20, 2019, which contained unmodified opinions on those financial statements, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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



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

June 20, 2019

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**MIAMI COUNTY, OHIO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

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

2018(i)	Type of Financial Statement Opinion	Unmodified
2018(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2018(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
2018(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2018(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2018(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
2018(v)	Type of Major Programs' Compliance Opinions	Unmodified
2018(vi)	Are there any audit findings under 2 CFR 200.516(a)?	No
2018(vii)	Major Programs (list):  Child Support Enforcement - CFDA #93.563 Adoption Assistance - CFDA #93.659	
2018(viii)	Dollar Threshold: A/B Programs	Type A: \$750,000 Type B: All Others
2018(ix)	Low Risk Auditee?	Yes

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**(CONTINUED)**

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

**Finding No. 2018-001 – Significant Deficiency - Payroll**

Condition/Criteria

During our testing of payroll, we noted the following:

1. The accounting specialist at the Department of Development shreds the leave worksheet prepared by Human Resources if there are no differences between this worksheet and the leave worksheet she maintains for all department employees. All supporting documentation should be maintained for a good audit trail.
2. Leave taken by one Title department employee was not deducted from her leave balance. The employee has since retired. This was an oversight by the Deputy Clerk. Total calculated leave overpaid was \$155.33. Also, leave taken by one Juvenile Court employee was not deducted from his leave balance. This was an oversight by the Fiscal Officer/Systems Administrator. Total calculated leave overpaid was \$158.40 and has been adjusted in 2019. Currently, the County Auditor does not track leave balances through the MUNIS system.
3. The Deputy Clerk of Courts does not complete leave forms or time sheets. He does track his leave on the Excel spreadsheet he tracks all employee leave; however, there is no approval or review of his time by the Clerk of Courts.
4. There are 2 West Central Detention Center employees and 1 EMA employee who retired and were rehired and are accruing leave at his/her old rate versus a new employee rate per the County Commissioners' policy. Additional departments are following a similar approach.
5. There is a job description for the Children's Services Director position; however, it is dated 2009. There should be updated formal job descriptions for all key officers of each department.

Cause/Effect

Lack of proper approval and supporting documentation results in incorrect leave balances. Also, lack of updated job descriptions may result in employees not performing their job duties as expected by the County.

Recommendation

In order to increase controls over payroll, we recommend the following:

1. The accounting specialist should not shred the leave worksheet prepared by Human Resources in order to maintain a good audit trail for leave balance calculations.
2. All leave taken should be deducted from each employee's leave balance to properly state leave balances at a given period. The County should coordinate with all departments and consider additional training with the MUNIS system on tracking leave balances for internal control purposes.
3. The Deputy Clerk of Courts should complete leave forms and/or timesheets to be approved by a superior in order to properly track his time for payroll purposes.
4. Leave for any employee who retired and was rehired by the County should be calculated properly in order to be in compliance with the County Commissioners' policy.
5. The County should timely adopt formal job descriptions for all key officers of each department to ensure that job expectations have been conveyed to employees and employees acknowledge their responsibilities to the County.

**MIAMI COUNTY, OHIO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(CONTINUED)**

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

**Finding No. 2018-001 – Significant Deficiency – Payroll** (Continued)

*Client Response/Corrective Action Plan*

1. Due care will be taken at the department level to ensure that such records pertaining to leave sheets will not be shredded.
2. Due care will be taken at the department level when calculating leave balances and associated payouts.
3. Due care will be taken at the department level when completing and reviewing timesheets and leave requests.
4. The EMA employee has been corrected and is currently accruing at the appropriate rate. West Central Juvenile Detention Center will be making adjustments to the 2 employees in question and revising their accrual rates.
5. The Department of Jobs and Family Services, which recently merged with Children's Services, is currently in the process of reviewing and revising position descriptions as needed.

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

None.

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF PRIOR FINDINGS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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The prior audit report, as of December 31, 2017, included no citations or instances of noncompliance. Management letter recommendations have been corrected, repeated, or procedures instituted to prevent occurrences in this audit period.

# **Miami County, Ohio**



**2018**

**Comprehensive Annual Financial Report**

**Year Ended December 31, 2018**

*MIAMI COUNTY, OHIO*

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**MIAMI COUNTY, OHIO**

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2018

*Matthew W. Gearhardt  
County Auditor*

*Prepared by the  
Miami County Auditor's Office*

*MIAMI COUNTY, OHIO*

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201 West Main Street  
Troy, Ohio 45373  
(937) 440-5925  
(937) 440-3530

<http://www.co.miami.oh.us>

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# INTRODUCTORY







**Matthew W. Gearhardt**

**Miami County Auditor**

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

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June 20, 2019

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, 2018 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, 2018***

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

Miami County participates in two jointly governed organizations, the Tri-County Board of Recovery and Mental Health Services (Tri-County Board) and the West Central Ohio Network (West Con). Miami County is the fiscal agent for the Tri-County Board and therefore, the financial activity of the Board is included within the County's financial statements. These organizations are discussed further in Note 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, 2018***

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

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

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

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

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**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2018***

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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 2018 unemployment rate for Miami County decreased to 3.9% (2018) from 4.2% (2017), compared with a 4.6% rate for the State of Ohio and a 3.9% 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
Collins Aerospace Systems	Aircraft wheels and brakes
Evenflo Company Inc.	Juvenile furniture
F & P America Manufacturing, Inc.	Automotive parts manufacturing
French Oil Mill Machinery Co.	Vegetable oil extraction machinery
Tailwind Technologies Inc.	Aircraft propellers
Hartzell Industries	Air movement equipment and wood products
ITW/Hobart Corporation	Commercial food and scale systems
Troy Laminating & Coating, Inc.	Paper converting
Clopay Building Products	Garage door manufacturer
ConAgra Foods, Inc.	Packaged foods
Abbott Laboratories	Pharmaceuticals and health care products
Meijer Distribution Center	Dairy and food manufacturing
Spinnaker Coatings, LLC	Adhesive coated papers
Upper Valley Medical Center	Health Care

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, 2018*

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

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

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

In February 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. The project is expected to be completed by early 2018.

In July 2017 Kettering Health Network announced plans to build a new full-service hospital in Troy. The new hospital will include a three-story, 140,000 square foot facility and is expected to create 125 new jobs, including physicians, registered nurses, respiratory therapists, imaging and lab technicians as well as support staff. In addition to inpatient beds, services will include an emergency department, lab and imaging, surgery center and a medical office building for physician practices. The facility is expected to cost around \$60 million and is scheduled to open in June 2019.

In September 2017 Piqua announced plans to move ahead with its long-anticipated redevelopment of its riverfront. The city commission approved a contract with Boston-based consultant Gamble Associate Architecture and Urban Planning for design services to proceed on the redevelopment of the river corridor. The consultant had already been working with the city on preliminary concepts for the revival of the riverfront, estimated to be a \$10 million project. The project focuses on the redevelopment of Lock Nine Park, at the bend of the Great Miami River along downtown Piqua. The project intends to make the area a destination area, with an outdoor amphitheater for music, green space for events, trendy restaurants, bars, and artisan shops that would invite cyclists or pedestrians using the Great Miami River trail system as well as upgrades to the trail bridge over the river. This is part of the larger effort to revive Piqua's downtown, which has included the engagement of private developers for some of the larger older buildings around the area. Construction is expected to continue well into 2020 and is dependent on grant funding.

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**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2018***

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The village of West Milton announced plans in November 2017 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 2018 the village council approved an option to purchase a \$1.1 million, 97 acre parcel of land located across the river on State Route 571 and Iddings Road, south of the Stillwater Golf Course. The development will include a nursing facility, called the Randall House, surrounded by 17 senior cottages. The development will also include a healthcare facility as well as commercial spaces with shops and restaurants. In April 2018 the West Milton village council voted to accept the final plan for the first phase of the project. The first phase of the development will include 41 single-family lots, three multi-family lots, six commercial lots, six open space lots and one preservation lot. This stage of the project includes all of the planned commercial and multi-family development and the first of the residential lots. The multi-family lots are units that will be part of the assisted living campus. The development will likely occur in three or four phases over the next several years with groundbreaking anticipated in the spring of 2019.

In January 2018 Edison State Community College, headquartered in Piqua, announced plans to open a Troy branch, located in the property previously occupied by Miami-Jacobs Career College on West Market Street near Kroger Marketplace. Plans for the new location are still in their early stages, with the goal to begin offering classes at the new location for the fall semester of 2018. Many courses will be offered, but one area of focus will be programs in allied health services. The Troy location's first focus will be on providing courses on healthcare, as they will partner closely with the new Troy branch of Dayton Children's Hospital, which shares a portion of the building. The Troy branch will have 60,000 square feet of space to utilize, with the programming with Dayton Children's Hospital taking up approximately 12,000 square feet of space. Edison is also planning to reactivate the Medial Assisting Certificate at the Troy location. Edison State has been working with J.C. Wallace and the Troy Economic Development Council to determine the best fit for courses and programs, with the objective to partner in providing high-demand workers for the region. The announcement of the new Troy location comes less than a year after Edison State officials announced plans to construct a 5,200 square foot student career center and entryway at the school's main campus in Piqua. More than 3,000 students are currently enrolled at Edison State, which has been open since 1973.

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

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2018***

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

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

### **Major Initiatives**

#### **Present:**

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

**Brandt Pump Station Upgrade Project:** In July of 2018, installed two (2) new sixty-horsepower (60 HP) pumps, including all electrical and control work for said upgrade.

**Brandt Waterline Loop Project:** Concrete Sealants, Inc., located in Bethel Township, Miami County, Ohio expanded on their current operation in 2018. To accommodate this expansion, 1,370 linear feet of 12-inch ductile water line was installed to better serve the water customers in the area, including providing Concrete Sealants, Inc. an acceptable water pressure for their fire protection system. The project began at the intersection of Mann Road and Singer Road, traveled along Singer Road to the intersection of Singer Road and State Route 201, then traveled north on State Route 201 to 9300 State Route 201. Construction was completed in September of 2018.

**Miami County Transfer Station Tipping Floor Removal and Replacement (Slab Renovation) Project:** In December of 2018, removed and replaced approximately 5,800 Square Feet of concrete slab at the Miami County Solid Waste Transfer Station. Slab renovation consisted of removing slab to subgrade, including reinforcing steel, tying new slab back into existing with reinforcing steel and replacing slab with a Helix Steel concrete mix.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2018***

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#### Miami County Engineer

The highlight of the summer season was the repaving of 22.44 miles of roadways at a cost of \$1,751,975. Included in that mileage were six roads or 15.64 miles of roadway that were last paved between 1994-1998. Roads resurfaced in the 2018 paving program included portions of Alcony-Conover, Buckneck, Casstown-Sidney, Horseshoe Bend, Loy, Markley, Peterson, Peterson West and Troy-Sidney.

Additionally, one special paving project resulted in an additional 1.01 road miles being paved in 2018. The Troy-Sidney Road Berm Stabilization and Overlay Project was funded 80% by OPWC funds (\$255,058) and 20% local funds, with the County's share being \$51,011. This section of roadway was trench widened by removing the outside 1 foot of the existing roadway on both lanes and adding approximately four feet of pavement on each side of the pavement to provide a finished pavement width of 26 feet. This paved berm will eliminate the safety issue of drop-offs along the roadway.

The major bridge project in 2018 was the Greenville Falls-Clayton Road Bridge #2.03 replacement. The project was competitively bid in May and subsequently awarded to Brumbaugh Construction, Inc. of Arcanum, Ohio for an amount of \$237,937. The bridge was replaced due to the deterioration of the steel superstructure. The new prestressed concrete box beam bridge measures 55' long and 28' wide and has a deck width approximately 4 feet wider on both sides. The final cost of the replacement project, with a net change order of -\$852, was \$237,085.

During 2018 the largest bridge project completed by the in-house crew was the replacement of the Walnut Street Bridge in Fletcher. The 110+ year old bridge was in poor overall condition due to the deterioration of the concrete abutments and superstructure and was replaced with 78'-0" of 24'x5' four-sided precast concrete box culvert. The four-sided precast concrete box culvert was competitively bid and awarded to Lindsay Precast, Inc. of Canal Fulton, Ohio in the amount of \$119,300. The total cost for this replacement was \$167,445 and was funded by the Miami County Bridge Levy.

In addition to the two larger projects, the in-house crews also replaced Sodom Ballou Road South Bridge #0.47 with nine 30'x3' concrete beams, for a total deck width of 27'. These beams were fabricated by our county crews at a total project cost of \$102,675. Also, the Mill Road Bridge #0.30 was replaced with 35'-0" prestressed concrete beams that were competitively bid and awarded to Prestress Services Industries of Ohio, LLC in the amount of \$56,350. The total cost for the Mill Road project was \$132,804.



## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2018***

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#### **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, 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.

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.

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

##### Miami County Engineer

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.

**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2018***

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Bellefontaine Road Resurfacing Project – The project consists of overlaying Bellefontaine Road from the Montgomery County Line to the Clark County Line. Estimated cost is \$156,000 and the county share is \$36,000. Estimated completion is 2020.

Looney Road Resurfacing Project – This project consists of overlaying Looney Road from USR36 to County Road 25A. Estimated cost is \$924,970 and the county share is \$171,906. 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 Road Resurfacing Project – The project consists of overlaying Piqua-Troy Road from the City of Troy corporation limits to the City of Piqua corporation limits. Estimated cost is \$904,000 and the county share is \$180,800. Estimated completion is 2022.

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

**Bridge**

Future major bridge improvement projects include the following:

<u>Project Name</u>	<u>Project Type</u>	<u>Estimated Cost</u>	<u>Estimated Completion Date</u>
Croft Mill Road Bridge No. 0.37	Bridge Replacement	\$1,391,000	2019
Troy-Urbana Road Bridge No. 4.71	Bridge Replacement	\$450,000	2020
Peterson Road Bridge No. 0.05	Bridge Replacement	\$5,362,600	2024

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2018***

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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, 2018***

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The various object levels are:

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

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

**Other Information**

**Independent Audit:**

Included in this report is an unmodified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the basic financial statements for the year ended December 31, 2018, 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, 2017. 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-seven of the past twenty-eight 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, 2018***

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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, 2018***

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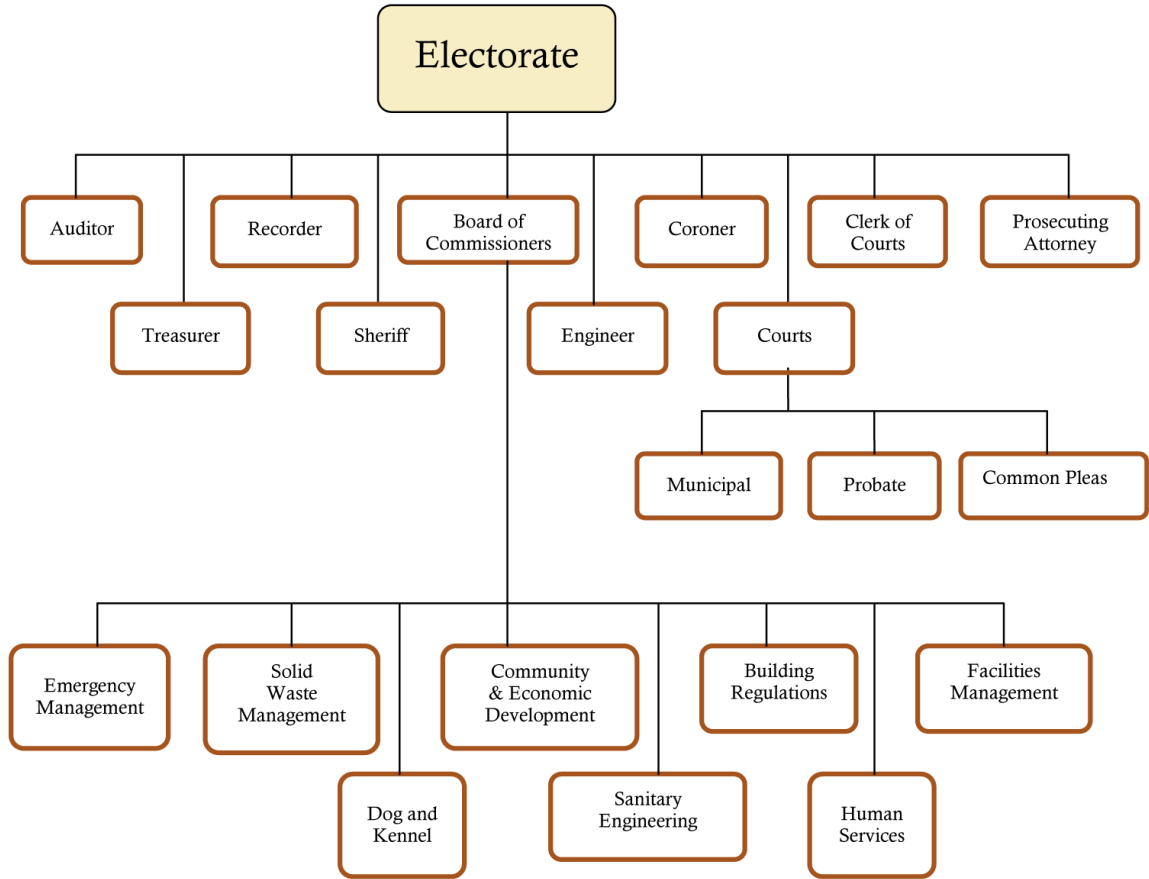
NAME	OFFICE	TERM
<b>BOARD OF COUNTY COMMISSIONERS</b>		
John O'Brien	Commissioner	01/01/07 - 12/31/18
Gregory Simmons	Commissioner	01/02/17 - 01/01/21
John F. Evans	President	12/01/03 - 01/02/21
<b>OTHER ELECTED OFFICIALS</b>		
Matthew W. Gearhardt	Auditor	05/01/09 - 03/10/19
Jim Stubbs	Treasurer	09/19/11 - 09/05/21
Paul P. Huelskamp	Engineer	03/01/11 - 01/03/21
Jan A. Mottinger	Clerk of Courts	01/01/77 - 01/03/21
Jessica Lopez	Recorder	01/07/13 - 01/03/21
David Duchak	Sheriff	11/15/16 - 01/03/21
Anthony E. Kendell	Prosecutor	03/11/13 - 01/03/21
William Ginn, M.D.	Coroner	03/07/15 - 01/03/21
<b>COMMON PLEAS COURT</b>		
Honorable Christopher M. Gee	Administrative Judge	12/06/10 - 12/31/18
Honorable Jeannine Pratt	Judge	02/09/15 - 02/08/21
Probate Division:		
Honorable W. McGregor Dixon	Judge	02/09/09 - 04/30/18
Honorable Scott R. Altenburger	Judge	11/26/18 - 02/08/21
<b>COUNTY MUNICIPAL COURT</b>		
Honorable Samuel L. Huffman	Judge	01/01/18 - 12/31/22
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, 2018**

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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  
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Reporting

Presented to

**Miami County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2017**

*Christopher P. Morill*

Executive Director/CEO



# FINANCIAL





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

*Certified Public Accountants*

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

*Garfield Hts., Ohio 44125*

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Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT**

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

The Honorable Keith Faber  
Auditor of State  
State of Ohio

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Miami County, Ohio, (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

***Auditor's Responsibility***

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

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Miami County as of December 31, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparisons for the General Fund, the Motor Vehicle and Gasoline Tax Fund, the Job 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, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

### ***Other Matters***

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

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

procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2019, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



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

June 20, 2019



## MIAMI COUNTY, OHIO

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### ***Management's Discussion and Analysis For the Year Ended December 31, 2018***

***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, 2018. 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 2018 are as follows:**

- ❑ In total, net position decreased \$445,096. Net position of governmental activities decreased \$811,886, which represents a .69% decrease from 2017. Net position of business-type activities increased \$366,790, or 1.2% from 2017.
- ❑ General revenues accounted for \$37.5 million in revenue or 39.3% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$57.8 million or 60.7% of total revenues of \$95.3 million.
- ❑ The County had \$85 million in expenses related to governmental activities; only \$46.7 million of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$32.5 million in revenues and other financing sources and \$29.4 million in expenditures and other financing uses. The general fund's fund balance increased \$3.2 million to a balance of \$25.6 million.

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

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

These statements are as follows:

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

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

***Government-wide Statements***

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

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

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

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

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

***Fund Financial Statements***

The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes. The County's major governmental funds are the General Fund, the Motor Vehicle and Gasoline Tax Fund, the Job and Family Services Fund and the Board of Development Disabilities Fund. The County's major enterprise funds are the Water Fund, Sewer Fund, Transfer Station Fund and the Sheriff Police Rotary Fund.

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



**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2018***

***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, 2018**

**Unaudited**

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

The table below provides a comparison of 2018 to 2017 for both the Governmental and Business-Type Activities.

	Governmental		Business-Type		Total	
	Activities		Activities			
	2018	Restated 2017	2018	Restated 2017	2018	Restated 2017
Current and other assets	\$98,516,166	\$98,135,169	\$9,378,118	\$8,904,791	\$107,894,284	\$107,039,960
Capital assets, net	112,535,322	111,885,890	35,264,949	35,510,165	147,800,271	147,396,055
Total assets	211,051,488	210,021,059	44,643,067	44,414,956	255,694,555	254,436,015
Deferred outflows of resources	9,600,790	18,985,069	482,752	895,940	10,083,542	19,881,009
Net pension liability	33,135,108	49,014,358	1,667,003	2,313,859	34,802,111	51,328,217
Net OPEB liability	22,560,494	21,815,047	1,130,558	1,093,161	23,691,052	22,908,208
Long-term liabilities	16,805,860	23,435,810	9,147,923	10,944,769	25,953,783	34,380,579
Current and other liabilities	6,776,782	3,335,293	2,050,021	726,698	8,826,803	4,061,991
Total liabilities	79,278,244	97,600,508	13,995,505	15,078,487	93,273,749	112,678,995
Deferred inflows of resources	24,520,848	13,740,548	544,885	13,770	25,065,733	13,754,318
Net position						
Net investment in capital assets	99,551,759	97,759,948	25,346,134	24,730,864	124,897,893	122,490,812
Restricted	52,149,089	52,299,804	0	0	52,149,089	52,299,804
Unrestricted	(34,847,662)	(32,394,680)	5,239,295	5,487,775	(29,608,367)	(26,906,905)
Total net position	\$116,853,186	\$117,665,072	\$30,585,429	\$30,218,639	\$147,438,615	\$147,883,711

The net pension liability (NPL) is reported by the County pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For fiscal year 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

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

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

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

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

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

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

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

**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2018**

**Unaudited**

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability and net OPEB liability, respectively, not accounted for as deferred inflows/outflows. As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017 from \$139,213,643 to \$117,665,072 for Governmental Activities and from \$31,299,446 to \$30,218,639 for Business-type Activities.

**Changes in Net position** – The following table shows the changes in net position for the fiscal years 2018 and 2017:

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues:						
Charges for Services and Sales	\$18,760,258	\$18,383,060	\$10,515,876	\$9,623,294	\$29,276,134	\$28,006,354
Operating Grants and Contributions	19,879,207	16,306,987	0	0	19,879,207	16,306,987
Capital Grants and Contributions	8,100,932	8,577,655	559,017	802,746	8,659,949	9,380,401
Total Program Revenues	<u>46,740,397</u>	<u>43,267,702</u>	<u>11,074,893</u>	<u>10,426,040</u>	<u>57,815,290</u>	<u>53,693,742</u>
General Revenues:						
Property Taxes	13,481,402	13,511,784	0	0	13,481,402	13,511,784
Sales Taxes	18,120,145	18,163,945	0	0	18,120,145	18,163,945
Intergovernmental, Unrestricted	3,704,969	4,483,013	0	0	3,704,969	4,483,013
Investment Earnings	1,365,811	712,460	0	0	1,365,811	712,460
Miscellaneous	806,300	349,888	0	0	806,300	349,888
Total General Revenues	<u>37,478,627</u>	<u>37,221,090</u>	<u>0</u>	<u>0</u>	<u>37,478,627</u>	<u>37,221,090</u>
Total Revenues	<u>84,219,024</u>	<u>80,488,792</u>	<u>11,074,893</u>	<u>10,426,040</u>	<u>95,293,917</u>	<u>90,914,832</u>
Program Expenses:						
Public Safety	23,147,226	24,337,634	0	0	23,147,226	24,337,634
Health	19,081,853	18,676,528	0	0	19,081,853	18,676,528
Human Services	11,874,906	12,084,431	0	0	11,874,906	12,084,431
Conservation and Recreation	632,191	479,399	0	0	632,191	479,399
Public Works	11,044,038	9,259,120	0	0	11,044,038	9,259,120
General Government	18,749,466	18,965,774	0	0	18,749,466	18,965,774
Interest and Fiscal Charges	501,230	580,037	0	0	501,230	580,037
Business Type Activities:						
Water	0	0	1,822,144	1,706,829	1,822,144	1,706,829
Sewer	0	0	2,942,794	2,586,992	2,942,794	2,586,992
Transfer Station	0	0	5,667,016	5,222,292	5,667,016	5,222,292
Sheriff Police Rotary	0	0	276,149	295,467	276,149	295,467
Total Expenses	<u>85,030,910</u>	<u>84,382,923</u>	<u>10,708,103</u>	<u>9,811,580</u>	<u>95,739,013</u>	<u>94,194,503</u>
Change in Net Position before transfers	(811,886)	(3,894,131)	366,790	614,460	(445,096)	(3,279,671)
Transfers	0	118,750	0	(118,750)	0	0
Total Change in Net Position	(811,886)	(3,775,381)	366,790	495,710	(445,096)	(3,279,671)
Beginning Net Position, Restated	117,665,072	N/A	30,218,639	N/A	147,883,711	N/A
Ending Net Position	<u>\$116,853,186</u>	<u>\$117,665,072</u>	<u>\$30,585,429</u>	<u>\$30,218,639</u>	<u>\$147,438,615</u>	<u>\$147,883,711</u>

**MIAMI COUNTY, OHIO**

***Management's Discussion and Analysis  
For the Year Ended December 31, 2018***

***Unaudited***

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$266,476 for Governmental Activities and \$12,354 for Business-type Activities computed under GASB 45. GASB 45 required recognizing OPEB expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$1,594,684 for Governmental Activities and \$78,927 for Business-type Activities.

Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	Governmental Activities	Business-type Activities
Total 2018 program expenses under GASB 75	\$85,030,910	\$10,708,103
OPEB expense under GASB 75	(1,594,684)	(78,927)
Adjusted 2018 program expenses	83,436,226	10,629,176
Total 2017 program expenses under GASB 45	84,382,923	9,811,580
Change in program expenses not related to OPEB	(\$946,697)	\$817,596

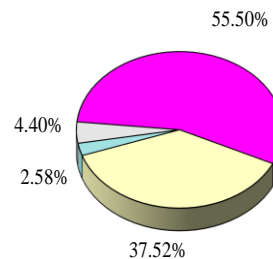
**Governmental Activities**

Net position of the County's governmental activities decreased by \$811,886. This is the result of expenses outpacing revenue collections.

Tax revenue accounts for \$31,601,547 of the \$84,219,024 in total revenues for governmental activities. Property tax accounted for \$13,481,402, or approximately 42.7% of total tax revenue.

The County's net charges to users of governmental services totaled \$38,290,513. This amount was subsidized by the County's general revenues of \$37,478,627.

Revenue Sources	2018	Percent of Total
Intergovernmental, Unrestricted	\$3,704,969	4.40%
Program Revenues	46,740,397	55.50%
General Tax Revenues	31,601,547	37.52%
General Other	2,172,111	2.58%
Total Revenue	\$84,219,024	100.00%



**Business-Type Activities**

Net position of the business-type activities increased by \$366,790. These programs had revenues of \$11,074,893 and expenses of \$10,708,103 for fiscal year 2018. 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, 2018**

**Unaudited**

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

The County's governmental funds reported a combined fund balance of \$68,606,456, which is an increase from last year's total of \$66,846,348. 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, 2018 and 2017.

	Fund Balance December 31, 2018	Fund Balance December 31, 2017	Increase (Decrease)
General	\$25,614,881	\$22,444,181	\$3,170,700
Motor Vehicle and Gasoline Tax	6,531,188	6,728,590	(197,402)
Job and Family Services	1,220,299	1,107,658	112,641
Board of Developmental Disabilities	11,333,149	11,570,542	(237,393)
Other Governmental	23,906,939	24,995,377	(1,088,438)
<b>Total</b>	<b>\$68,606,456</b>	<b>\$66,846,348</b>	<b>\$1,760,108</b>

*General Fund* – The County's General Fund revenues exceeded the fund's expenditures by \$4,236,307. The General Fund's balance increased (overall) by \$3,170,700. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2018 Revenues	2017 Revenues	Increase (Decrease)
Taxes	\$19,394,356	\$19,119,847	\$274,509
Intergovernmental Revenues	2,585,059	3,371,684	(786,625)
Charges for Services	5,104,672	4,447,093	657,579
Licenses and Permits	2,254,307	1,651,919	602,388
Investment Earnings	1,260,120	711,480	548,640
Fines and Forfeitures	925,005	943,936	(18,931)
All Other Revenue	1,002,999	546,290	456,709
<b>Total</b>	<b>\$32,526,518</b>	<b>\$30,792,249</b>	<b>\$1,734,269</b>

Revenues increased 5.6% when compared with 2017. Increases in charges for services, licenses and permits and investment earnings account for the majority of the increase. Additional contracts for inmate housing accounts for the majority of the increase in charges for services. The increase in licenses and permits revenue is due to an increase in commercial permits issued by the Department of Development.

	2018 Expenditures	2017 Expenditures	Increase (Decrease)
Public Safety	\$12,261,679	\$11,806,403	\$455,276
Health	196,167	236,515	(40,348)
Human Services	1,895,174	1,937,703	(42,529)
Conservation and Recreation	433,084	411,402	21,682
Public Works	256,786	220,027	36,759
General Government	13,247,321	13,100,036	147,285
<b>Total</b>	<b>\$28,290,211</b>	<b>\$27,712,086</b>	<b>\$578,125</b>

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**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2018***

***Unaudited***

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Expenditures increased 2.1% when compared with 2017. The public safety function accounted for the majority of the increase. The Incarceration Facility had 3 pods open for the entire year in 2018, which added to the increase in expenditures. Personnel costs also increased in 2018.

*Motor Vehicle and Gasoline Tax Fund* – Revenues decreased by 4.2% and expenditures increased by 1.2% in 2018 when comparing to 2017. Overall the fund balance decreased by \$197,402 on revenues of \$9 million and expenditures of \$9.3 million. The decrease in revenues and small increase in expenditures is due to fewer road projects undertaken in 2018.

*Job and Family Services Fund* – Revenues and expenditures increased by 24.1% and 12.5% respectively in 2018 when comparing to 2017. Overall the fund balance increased by \$112,641 on revenues of \$3.97 million and expenditures of \$3.86 million. The increase in revenue is largely due to an increase in federal and state funding. Personnel costs and increased public assistance payments added to the increase in expenditures.

*Board of Developmental Disabilities Fund* – Revenues and expenditures increased by 1.7% and 3.3% respectively in 2018 when comparing to 2017. The increase in revenue is largely due to a increase in federal funding. Increased support payments account for a large portion of the increase in expenditures. The overall fund balance saw a slight decrease.

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 2018 the County amended its General Fund budget several times, none significant.

For the General Fund, final budget basis revenue of \$27.2 million did not change when compared to the original budget estimates. The General Fund had an adequate fund balance to cover expenditures.

The variances between the final budget and the actual revenues are solely the result of the County Auditor's decision to conservatively estimate revenues. It is not the practice of the County or the Budget Commission to revise estimated revenues at year-end to bring the budget in line with actual resources. The largest variances between the final budget and actual expenditures were \$.59 million in Public Safety, and \$1.7 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  
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***Unaudited***

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of fiscal 2018 the County had \$147,800,271 net of accumulated depreciation invested in capital assets for its governmental and business-type activities. Of this total, \$112,535,322 was related to governmental activities and \$35,264,949 to the business-type activities.

Governmental activities largest increase occurred in the infrastructure category.

Acquisitions in the business-type activities amounted to \$849,839. The Transfer Station fund accounted for \$524,583 of the acquisitions in 2018. A tract of land and three heavy duty trucks resulted in the bulk of the increase.

The following table summarizes the County's capital assets as of December 31, 2018 and December 31, 2017:

	Governmental Activities		Increase (Decrease)
	2018	2017	
Land	\$5,566,713	\$5,561,422	\$5,291
Total Non-Depreciable Capital Assets	5,566,713	5,561,422	5,291
Buildings	50,564,912	50,248,278	316,634
Improvements Other Than Buildings	353,314	353,314	0
Machinery and Equipment	22,682,544	22,401,313	281,231
Infrastructure	103,540,094	100,881,944	2,658,150
Less: Accumulated Depreciation	(70,172,255)	(67,560,381)	(2,611,874)
Total Depreciable Capital Assets	106,968,609	106,324,468	644,141
Totals	\$112,535,322	\$111,885,890	\$649,432
	Business-Type Activities		Increase (Decrease)
	2018	2017	
Land	\$240,000	\$90,000	\$150,000
Total Non-Depreciable Capital Assets	240,000	90,000	150,000
Buildings	4,499,499	4,499,499	0
Improvements Other Than Buildings	43,104,589	43,067,058	37,531
Machinery and Equipment	2,343,909	1,809,284	534,625
Less: Accumulated Depreciation	(14,923,048)	(13,955,670)	(967,378)
Total Depreciable Capital Assets	35,024,949	35,420,171	(395,222)
Totals	\$35,264,949	\$35,510,171	(\$245,222)

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



**MIAMI COUNTY, OHIO**

***Management's Discussion and Analysis  
For the Year Ended December 31, 2018***

***Unaudited***

**Debt**

At December 31, 2018, the County had \$17.46 million in bonds outstanding, \$1.60 million due within one year. The following table summarizes the County's long-term liabilities outstanding as of December 31, 2018 and December 31, 2017:

	2018	Restated 2017
Governmental Activities:		
General Obligation Bonds	\$12,983,563	\$14,125,942
Superfund Site Liability	4,252,490	4,753,980
Compensated Absences	3,143,344	3,124,233
Capital Lease Payable	0	1,431,655
Net Pension Liability	33,135,108	49,014,358
Net OPEB Liability	22,560,494	21,815,047
Total Governmental Activities	<u>76,074,999</u>	<u>94,265,215</u>
Business-Type Activities:		
General Obligation Bonds	4,475,347	4,912,905
OPWC Loans	617,500	691,250
OWDA Loans	4,825,968	5,175,146
Landfill Postclosure Care Liability	31,154	29,560
Compensated Absences	153,305	135,908
Net Pension Liability	1,667,003	2,313,859
Net OPEB Liability	1,130,558	1,093,161
Total Business-Type Activities	<u>12,900,835</u>	<u>14,351,789</u>
Totals	<u>\$88,975,834</u>	<u>\$108,617,004</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, 2018, the County's outstanding debt was below the legal limit. Additional information on the County's long-term liabilities can be found in Note 14.

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

Historically Miami County's employment has been better than both the state and national rate. During 2017, the County's unemployment rate was 4.2% while the State had a 5.0% unemployment rate. In 2018, the County's unemployment rate decreased to 3.9% and the State decreased to 4.6%

While Miami County remains in good financial shape, the County's budget for the general fund in 2019 is very conservative. Total revenues for 2019 are projected to be \$29.2 million, which is 6.8% less than what was actually received on a cash basis in fiscal year 2018. The General Fund's anticipated expenses are projected to increase 21.3% from \$28.7 million on a cash basis in 2018 to \$34.8 million in 2019. Our Sales Tax for 2019 is projected to be \$17.4 million due to the .25% tax increase effective October 2009. Early indications show that 2019 investment income should meet or exceed 2018 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, 2018***

***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, 2018**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 24,158,719	\$ 2,368,694	\$ 26,527,413
Cash and Cash Equivalents with Fiscal Agent	1,260,490	0	1,260,490
Investments	38,905,323	6,382,080	45,287,403
Receivables:			
Taxes	16,888,568	0	16,888,568
Accounts	564,856	467,771	1,032,627
Intergovernmental	14,328,593	7,689	14,336,282
Interest	114,279	0	114,279
Loans	1,691,761	0	1,691,761
Internal Balances	(151,884)	151,884	0
Inventory of Supplies at Cost	553,125	0	553,125
Prepaid Items	202,336	0	202,336
Non-Depreciable Capital Assets	5,566,713	240,000	5,806,713
Depreciable Capital Assets, Net	106,968,609	35,024,949	141,993,558
<b>Total Assets</b>	<b>211,051,488</b>	<b>44,643,067</b>	<b>255,694,555</b>
<b>Deferred Outflows of Resources:</b>			
Pension	7,940,572	399,555	8,340,127
OPEB	1,660,218	83,197	1,743,415
<b>Total Deferred Outflows of Resources</b>	<b>9,600,790</b>	<b>482,752</b>	<b>10,083,542</b>
<b>Liabilities:</b>			
Accounts Payable	1,085,653	390,125	1,475,778
Accrued Wages and Benefits	1,500,745	72,082	1,572,827
Intergovernmental Payable	102,020	477,094	579,114
Claims Payable	473,894	0	473,894
Unearned Revenue	0	144,183	144,183
Accrued Interest Payable	40,933	11,186	52,119
Long Term Liabilities:			
Due Within One Year	3,573,537	955,351	4,528,888
Due in More Than One Year:			
Net Pension Liability	33,135,108	1,667,003	34,802,111
Net OPEB Liability	22,560,494	1,130,558	23,691,052
Other Amounts Due in More Than One Year	16,805,860	9,147,923	25,953,783
<b>Total Liabilities</b>	<b>79,278,244</b>	<b>13,995,505</b>	<b>93,273,749</b>
<b>Deferred Inflows of Resources:</b>			
Property Tax Levy for Next Fiscal Year	13,695,115	0	13,695,115
Pension	8,582,754	432,512	9,015,266
OPEB	2,242,979	112,373	2,355,352
<b>Total Deferred Inflows of Resources</b>	<b>24,520,848</b>	<b>544,885</b>	<b>25,065,733</b>

**MIAMI COUNTY, OHIO**

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	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Net Position:</b>			
Net Investment in Capital Assets	99,551,759	25,346,134	124,897,893
Restricted For:			
Capital Projects	1,345,458	0	1,345,458
Debt Service	84,651	0	84,651
Public Safety	6,377,232	0	6,377,232
Health	12,064,244	0	12,064,244
Human Services	16,930,039	0	16,930,039
Public Works	11,268,823	0	11,268,823
General Government	4,078,642	0	4,078,642
Unrestricted	(34,847,662)	5,239,295	(29,608,367)
<b>Total Net Position</b>	<b>\$ 116,853,186</b>	<b>\$ 30,585,429</b>	<b>\$ 147,438,615</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Activities  
For the Year Ended December 31, 2018**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
Public Safety	\$ 23,147,226	\$ 6,105,548	\$ 2,520,303	\$ 432,455
Health	19,081,853	910,734	8,260,459	0
Human Services	11,874,906	2,300,600	8,562,736	0
Conservation and Recreation	632,191	0	0	0
Public Works	11,044,038	2,381,977	0	7,642,789
General Government	18,749,466	7,061,399	535,709	25,688
Interest and Fiscal Charges	501,230	0	0	0
<b>Total Governmental Activities</b>	<b>85,030,910</b>	<b>18,760,258</b>	<b>19,879,207</b>	<b>8,100,932</b>
<b>Business-Type Activities:</b>				
Water	1,822,144	1,896,175	0	105,079
Sewer	2,942,794	2,421,178	0	303,938
Transfer Station	5,667,016	5,886,857	0	150,000
Sheriff Police Rotary	276,149	311,666	0	0
<b>Total Business-Type Activities</b>	<b>10,708,103</b>	<b>10,515,876</b>	<b>0</b>	<b>559,017</b>
<b>Totals</b>	<b>\$ 95,739,013</b>	<b>\$ 29,276,134</b>	<b>\$ 19,879,207</b>	<b>\$ 8,659,949</b>

**General Revenues:**

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

Change in Net Position

Net Position Beginning of Year, 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

Governmental Activities	Business-Type Activities	Total
\$ (14,088,920)	\$ 0	\$ (14,088,920)
(9,910,660)	0	(9,910,660)
(1,011,570)	0	(1,011,570)
(632,191)	0	(632,191)
(1,019,272)	0	(1,019,272)
(11,126,670)	0	(11,126,670)
(501,230)	0	(501,230)
<u>(38,290,513)</u>	<u>0</u>	<u>(38,290,513)</u>
0	179,110	179,110
0	(217,678)	(217,678)
0	369,841	369,841
0	35,517	35,517
<u>0</u>	<u>366,790</u>	<u>366,790</u>
<u>(38,290,513)</u>	<u>366,790</u>	<u>(37,923,723)</u>
13,481,402	0	13,481,402
18,120,145	0	18,120,145
3,704,969	0	3,704,969
1,365,811	0	1,365,811
806,300	0	806,300
<u>37,478,627</u>	<u>0</u>	<u>37,478,627</u>
(811,886)	366,790	(445,096)
<u>117,665,072</u>	<u>30,218,639</u>	<u>147,883,711</u>
<u>\$ 116,853,186</u>	<u>\$ 30,585,429</u>	<u>\$ 147,438,615</u>

**MIAMI COUNTY, OHIO**

**Balance Sheet  
Governmental Funds  
December 31, 2018**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 7,857,931	\$ 1,220,052	\$ 248,373	\$ 2,401,288
Cash and Cash Equivalents with Fiscal Agent	0	0	0	1,260,490
Investments	15,134,728	3,932,257	804,916	7,739,427
Receivables:				
Taxes	7,452,374	856,711	0	7,874,643
Accounts	201,691	264,640	17,248	0
Intergovernmental	1,546,960	2,740,264	6,050,368	788,740
Interest	106,910	7,369	0	0
Loans	0	0	0	0
Due from Other Funds	103,726	20,603	36,443	0
Interfund Loans Receivable	144,038	0	0	0
Advances to Other Funds	58,137	0	0	0
Inventory of Supplies, at Cost	0	553,125	0	0
Prepaid Items	139,019	3,977	0	33,455
<b>Total Assets</b>	<b>\$ 32,745,514</b>	<b>\$ 9,598,998</b>	<b>\$ 7,157,348</b>	<b>\$ 20,098,043</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 304,615	\$ 65,911	\$ 77,092	\$ 60,828
Accrued Wages and Benefits Payable	747,177	88,831	64,983	195,669
Intergovernmental Payable	30,229	0	9,318	60,266
Due to Other Funds	47,054	0	236,491	0
Interfund Loans Payable	0	38,570	0	0
Advances from Other Funds	0	0	0	0
Compensated Absences Payable	18,706	0	0	0
<b>Total Liabilities</b>	<b>1,147,781</b>	<b>193,312</b>	<b>387,884</b>	<b>316,763</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	1,059,037	2,027,621	5,549,165	667,318
Property Tax Levy for Next Fiscal Year	4,923,815	846,877	0	7,780,813
<b>Total Deferred Inflows of Resources</b>	<b>5,982,852</b>	<b>2,874,498</b>	<b>5,549,165</b>	<b>8,448,131</b>
<b>Fund Balances:</b>				
Nonspendable	720,559	557,102	0	33,455
Restricted	0	5,974,086	1,220,299	11,299,694
Committed	0	0	0	0
Assigned	6,141,561	0	0	0
Unassigned	18,752,761	0	0	0
<b>Total Fund Balances</b>	<b>25,614,881</b>	<b>6,531,188</b>	<b>1,220,299</b>	<b>11,333,149</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 32,745,514</b>	<b>\$ 9,598,998</b>	<b>\$ 7,157,348</b>	<b>\$ 20,098,043</b>

See accompanying notes to the basic financial statements



**MIAMI COUNTY, OHIO**

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Other Governmental Funds	Total Governmental Funds
\$ 11,822,543	\$ 23,550,187
0	1,260,490
11,293,995	38,905,323
704,840	16,888,568
81,277	564,856
3,202,261	14,328,593
0	114,279
1,691,761	1,691,761
237,088	397,860
0	144,038
0	58,137
0	553,125
25,885	202,336
<u>\$ 29,059,650</u>	<u>\$ 98,659,553</u>
\$ 562,355	\$ 1,070,801
404,085	1,500,745
2,207	102,020
266,199	549,744
105,468	144,038
58,137	58,137
0	18,706
<u>1,398,451</u>	<u>3,444,191</u>
3,610,650	12,913,791
143,610	13,695,115
<u>3,754,260</u>	<u>26,608,906</u>
25,885	1,337,001
22,866,791	41,360,870
1,082,485	1,082,485
0	6,141,561
(68,222)	18,684,539
<u>23,906,939</u>	<u>68,606,456</u>
<u>\$ 29,059,650</u>	<u>\$ 98,659,553</u>

**MIAMI COUNTY, OHIO**

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***Reconciliation Of Total Governmental Fund Balances  
To Net Position Of Governmental Activities  
December 31, 2018***

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<b>Total Governmental Fund Balances</b>	\$ 68,606,456
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.	112,535,322
Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable amounts in the funds.	12,913,791
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(20,401,624)
The net pension and OPEB liabilities are not due and payable in the current period; therefore, the liabilities and related deferred inflows & outflows are not reported in governmental funds.	(56,920,545)
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>119,786</u>
<b><i>Net Position of Governmental Activities</i></b>	<b><u>\$ 116,853,186</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, 2018**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
<b>Revenues:</b>				
Taxes	\$ 19,394,356	\$ 834,178	\$ 0	\$ 7,681,171
Intergovernmental Revenues	2,585,059	6,308,409	3,526,145	9,228,771
Charges for Services	5,104,672	1,344,536	0	311,417
Licenses and Permits	2,254,307	0	0	0
Investment Earnings	1,260,120	82,868	0	22,823
Fines and Forfeitures	925,005	37,302	0	0
All Other Revenues	1,002,999	413,628	445,140	184,303
<b>Total Revenue</b>	<b>32,526,518</b>	<b>9,020,921</b>	<b>3,971,285</b>	<b>17,428,485</b>
<b>Expenditures:</b>				
Current:				
Public Safety	12,261,679	0	0	0
Health	196,167	0	0	17,665,878
Human Services	1,895,174	0	3,858,644	0
Conservation and Recreation	433,084	0	0	0
Public Works	256,786	9,267,052	0	0
General Government	13,247,321	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>28,290,211</b>	<b>9,267,052</b>	<b>3,858,644</b>	<b>17,665,878</b>
Excess (Deficiency) of Revenues Over Expenditures	4,236,307	(246,131)	112,641	(237,393)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	6,309	0	0
Transfers Out	(1,065,607)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,065,607)</b>	<b>6,309</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	3,170,700	(239,822)	112,641	(237,393)
<b>Fund Balances at Beginning of Year</b>	22,444,181	6,728,590	1,107,658	11,570,542
Increase in Inventory Reserve	0	42,420	0	0
<b>Fund Balances End of Year</b>	<b>\$ 25,614,881</b>	<b>\$ 6,531,188</b>	<b>\$ 1,220,299</b>	<b>\$ 11,333,149</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Other Governmental Funds	Total Governmental Funds
\$ 3,717,153	\$ 31,626,858
9,450,849	31,099,233
6,554,686	13,315,311
15	2,254,322
0	1,365,811
269,384	1,231,691
523,512	2,569,582
<u>20,515,599</u>	<u>83,462,808</u>
7,564,541	19,826,220
366,191	18,228,236
5,083,145	10,836,963
199,107	632,191
2,594,884	12,118,722
2,817,168	16,064,489
959,650	959,650
2,549,098	2,549,098
529,551	529,551
<u>22,663,335</u>	<u>81,745,120</u>
(2,147,736)	1,717,688
1,868,678	1,874,987
(809,380)	(1,874,987)
<u>1,059,298</u>	<u>0</u>
(1,088,438)	1,717,688
24,995,377	66,846,348
0	42,420
<u>\$ 23,906,939</u>	<u>\$ 68,606,456</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, 2018***

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$ 1,717,688
<b><i>Amounts reported for governmental activities in the statement of activities are different because</i></b>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation.	682,752
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.	(33,320)
Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	756,216
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	3,946,865
Except for amounts reported as deferred inflows/outflows, changes in the net pension and OPEB liabilities are reported as pension/OPEB expense in the statement of activities.	(8,731,366)
The repayment of long-term debt principal consumes resources of governmental funds, however, it does not effect net position.	3,050,588
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	3,385
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.	33,982
The Internal Service Fund, is used to charge the cost of services (e.g. insurance) to individual funds, is not included in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the County's Internal Service Fund is allocated among the governmental activities.	<u>(2,238,676)</u>
<b><i>Change in Net Position of Governmental Activities</i></b>	<u><u>\$ (811,886)</u></u>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
General Fund  
For the Year Ended December 31, 2018**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 18,352,700	\$ 18,352,700	\$ 19,228,891	\$ 876,191
Intergovernmental Revenues	2,746,368	2,746,368	3,004,957	258,589
Charges for Services	3,112,064	3,112,064	4,172,999	1,060,935
Licenses and Permits	1,480,000	1,480,000	2,259,800	779,800
Investment Earnings	475,700	475,700	1,121,869	646,169
Fines and Forfeitures	910,500	910,500	938,210	27,710
All Other Revenues	122,010	122,010	403,251	281,241
Total Revenues	<u>27,199,342</u>	<u>27,199,342</u>	<u>31,129,977</u>	<u>3,930,635</u>
<b>Expenditures:</b>				
Current:				
Public Safety	12,878,858	13,314,272	12,721,101	593,171
Health	233,333	260,656	256,576	4,080
Human Services	2,386,962	2,404,371	2,034,889	369,482
Conservation and Recreation	434,869	434,929	433,729	1,200
Public Works	237,377	237,377	237,377	0
General Government	15,037,721	15,124,271	13,431,224	1,693,047
Total Expenditures	<u>31,209,120</u>	<u>31,775,876</u>	<u>29,114,896</u>	<u>2,660,980</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,009,778)	(4,576,534)	2,015,081	6,591,615
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	18,999	18,999
Transfers Out	(1,059,298)	(1,084,606)	(1,084,606)	0
Advances In	0	0	25,000	25,000
Advances Out	0	(38,570)	(38,570)	0
Total Other Financing Sources (Uses):	<u>(1,059,298)</u>	<u>(1,123,176)</u>	<u>(1,079,177)</u>	<u>43,999</u>
Net Change in Fund Balance	(5,069,076)	(5,699,710)	935,904	6,635,614
Fund Balance at Beginning of Year	16,059,173	16,059,173	16,059,173	0
Prior Year Encumbrances	1,478,285	1,478,285	1,478,285	0
Fund Balance at End of Year	<u>\$ 12,468,382</u>	<u>\$ 11,837,748</u>	<u>\$ 18,473,362</u>	<u>\$ 6,635,614</u>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund –Motor Vehicle and Gasoline Tax Fund  
For the Year Ended December 31, 2018**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 794,300	\$ 794,300	\$ 834,178	\$ 39,878
Intergovernmental Revenues	5,610,000	5,865,058	6,240,920	375,862
Charges for Services	800,000	1,343,156	1,346,236	3,080
Investment Earnings	5,000	5,000	69,769	64,769
Fines and Forfeitures	50,000	50,000	37,505	(12,495)
All Other Revenues	266,400	327,283	413,605	86,322
Total Revenues	7,525,700	8,384,797	8,942,213	557,416
<b>Expenditures:</b>				
Current:				
Public Works	7,849,140	10,801,215	9,637,651	1,163,564
Total Expenditures	7,849,140	10,801,215	9,637,651	1,163,564
Excess (Deficiency) of Revenues Over (Under) Expenditures	(323,440)	(2,416,418)	(695,438)	1,720,980
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	6,309	6,309	0
Advances In	0	38,570	38,570	0
Total Other Financing Sources (Uses):	0	44,879	44,879	0
Net Change in Fund Balance	(323,440)	(2,371,539)	(650,559)	1,720,980
Fund Balance at Beginning of Year	5,071,698	5,071,698	5,071,698	0
Prior Year Encumbrances	407,734	407,734	407,734	0
Fund Balance at End of Year	\$ 5,155,992	\$ 3,107,893	\$ 4,828,873	\$ 1,720,980

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, 2018**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 3,708,059	\$ 3,708,059	\$ 3,305,765	\$ (402,294)
Charges for Services	16,500	16,500	0	(16,500)
All Other Revenues	578,500	578,500	450,739	(127,761)
Total Revenues	4,303,059	4,303,059	3,756,504	(546,555)
<b>Expenditures:</b>				
Current:				
Human Services	4,207,520	4,401,226	3,859,147	542,079
Total Expenditures	4,207,520	4,401,226	3,859,147	542,079
Excess (Deficiency) of Revenues Over (Under) Expenditures	95,539	(98,167)	(102,643)	(4,476)
Fund Balance at Beginning of Year	1,082,766	1,082,766	1,082,766	0
Prior Year Encumbrances	8,765	8,765	8,765	0
Fund Balance at End of Year	\$ 1,187,070	\$ 993,364	\$ 988,888	\$ (4,476)

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, 2018**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 7,659,317	\$ 7,659,317	\$ 7,681,171	\$ 21,854
Intergovernmental Revenues	3,366,192	3,366,192	3,971,527	605,335
Charges for Services	340,191	340,191	386,120	45,929
Investment Earnings	850	850	3,784	2,934
All Other Revenues	145,006	145,006	180,391	35,385
Total Revenues	11,511,556	11,511,556	12,222,993	711,437
<b>Expenditures:</b>				
Current:				
Health	13,971,819	14,103,783	12,917,147	1,186,636
Total Expenditures	13,971,819	14,103,783	12,917,147	1,186,636
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,460,263)	(2,592,227)	(694,154)	1,898,073
Fund Balance at Beginning of Year	10,274,411	10,274,411	10,274,411	0
Prior Year Encumbrances	348,983	348,983	348,983	0
Fund Balance at End of Year	\$ 8,163,131	\$ 8,031,167	\$ 9,929,240	\$ 1,898,073

See accompanying notes to the basic financial statements



**MIAMI COUNTY, OHIO**

**Statement of Net Position  
Proprietary Funds  
December 31, 2018**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Assets:</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ 436,361	\$ 491,381	\$ 1,041,599
Investments	1,414,124	1,592,436	3,375,520
Receivables:			
Accounts	185,558	282,213	0
Intergovernmental	0	0	1,095
Due from Other Funds	5,702	5,702	150,000
<b>Total Current Assets</b>	2,041,745	2,371,732	4,568,214
<b>Noncurrent Assets:</b>			
Non-Depreciable Capital Assets	0	10,000	230,000
Depreciable Capital Assets, Net	5,270,287	25,533,558	4,221,104
<b>Total Noncurrent Assets</b>	5,270,287	25,543,558	4,451,104
<b>Total Assets</b>	7,312,032	27,915,290	9,019,318
<b>Deferred Outflows of Resources:</b>			
Pension	70,483	55,039	200,110
OPEB	14,882	11,622	42,253
<b>Total Deferred Outflows of Resources</b>	85,365	66,661	242,363
<b>Liabilities:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	9,122	16,833	364,170
Accrued Wages and Benefits Payable	15,461	3,242	53,379
Intergovernmental Payable	151,033	293,099	32,962
Claims Payable	0	0	0
Due to Other Funds	1,334	0	8,186
Unearned Revenue	0	0	144,183
Accrued Interest Payable	3,345	4,813	3,028
Compensated Absences Payable - Current	10,279	7,907	62,214
General Obligation Bonds - Current	132,103	229,708	89,996
OWDA Loans Payable - Current	10,964	338,430	0
Ohio Public Works Commission			
Loans Payable - Current	47,500	26,250	0
<b>Total Current Liabilities</b>	381,141	920,282	758,118

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total Enterprise Funds	Governmental Activites- Internal Service Fund
\$ 399,353	\$ 2,368,694	\$ 608,532
0	6,382,080	0
0	467,771	0
6,594	7,689	0
0	161,404	0
405,947	9,387,638	608,532
0	240,000	0
0	35,024,949	0
0	35,264,949	0
405,947	44,652,587	608,532
73,923	399,555	0
14,440	83,197	0
88,363	482,752	0
0	390,125	14,852
0	72,082	0
0	477,094	0
0	0	473,894
0	9,520	0
0	144,183	0
0	11,186	0
0	80,400	0
0	451,807	0
0	349,394	0
0	73,750	0
0	2,059,541	488,746

(Continued)

**MIAMI COUNTY, OHIO**

**Statement of Net Position  
Proprietary Funds  
December 31, 2018**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Noncurrent Liabilities</b>			
Compensated Absences Payable	14,897	11,508	46,500
General Obligation Bonds Payable	947,543	1,920,156	1,155,841
OWDA Loans Payable	157,163	4,319,411	0
Ohio Public Works Commission Loans Payable	317,500	226,250	0
Landfill Postclosure Care Liability	0	0	31,154
Net Pension Liability	294,249	229,776	835,405
Net OPEB Liability	202,235	157,926	574,171
<b>Total Noncurrent Liabilities</b>	<b>1,933,587</b>	<b>6,865,027</b>	<b>2,643,071</b>
<b>Total Liabilities</b>	<b>2,314,728</b>	<b>7,785,309</b>	<b>3,401,189</b>
<b>Deferred Inflows of Resources:</b>			
Pension	75,909	59,277	215,516
OPEB	20,118	15,710	57,119
<b>Total Deferred Inflows of Resources</b>	<b>96,027</b>	<b>74,987</b>	<b>272,635</b>
<b>Net Position:</b>			
Net Investment in Capital Assets	3,657,514	18,483,353	3,205,267
Unrestricted	1,329,128	1,638,302	2,382,590
<b>Total Net Position</b>	<b>\$ 4,986,642</b>	<b>\$ 20,121,655</b>	<b>\$ 5,587,857</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total Enterprise Funds	Governmental Activites- Internal Service Fund
0	72,905	0
0	4,023,540	0
0	4,476,574	0
0	543,750	0
0	31,154	0
307,573	1,667,003	0
196,226	1,130,558	0
503,799	11,945,484	0
503,799	14,005,025	488,746
81,810	432,512	0
19,426	112,373	0
101,236	544,885	0
0	25,346,134	0
(110,725)	5,239,295	119,786
\$ (110,725)	\$ 30,585,429	\$ 119,786

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2018**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Operating Revenues:</b>			
Charges for Services	\$ 1,858,088	\$ 2,346,083	\$ 5,778,456
Other Operating Revenue	38,087	75,095	108,401
Total Operating Revenues	1,896,175	2,421,178	5,886,857
<b>Operating Expenses:</b>			
Personal Services	414,746	322,049	1,229,066
Materials and Supplies	1,014,454	81,703	87,255
Contractual Services	111,625	1,702,295	4,063,682
Utilities	6,542	27,963	32,136
Depreciation	192,253	686,825	206,134
Health Insurance Claims	0	0	0
Other Operating Expenses	46,200	41,022	2,306
Total Operating Expenses	1,785,820	2,861,857	5,620,579
Operating Income (Loss)	110,355	(440,679)	266,278
<b>Nonoperating Revenue (Expenses):</b>			
Interest and Fiscal Charges	(36,324)	(76,957)	(40,574)
Loss on Disposal of Capital Assets	0	(3,980)	(5,863)
Total Nonoperating Revenues (Expenses)	(36,324)	(80,937)	(46,437)
Income (Loss) Before Transfers and Contributions	74,031	(521,616)	219,841
Capital Contributions	105,079	303,938	150,000
Change in Net Position	179,110	(217,678)	369,841
Net Position Beginning of Year, Restated	4,807,532	20,339,333	5,218,016
Net Position End of Year	\$ 4,986,642	\$ 20,121,655	\$ 5,587,857

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
\$ 311,666	\$ 10,294,293	\$ 5,322,692
0	221,583	29,206
<u>311,666</u>	<u>10,515,876</u>	<u>5,351,898</u>
276,149	2,242,010	0
0	1,183,412	0
0	5,877,602	440,026
0	66,641	0
0	1,085,212	0
0	0	7,150,548
0	89,528	0
<u>276,149</u>	<u>10,544,405</u>	<u>7,590,574</u>
35,517	(28,529)	(2,238,676)
0	(153,855)	0
0	(9,843)	0
<u>0</u>	<u>(163,698)</u>	<u>0</u>
35,517	(192,227)	(2,238,676)
<u>0</u>	<u>559,017</u>	<u>0</u>
35,517	366,790	(2,238,676)
(146,242)	30,218,639	2,358,462
<u>\$ (110,725)</u>	<u>\$ 30,585,429</u>	<u>\$ 119,786</u>

**MIAMI COUNTY, OHIO**

**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2018**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Customers	\$1,916,829	\$2,351,420	\$5,672,197
Cash Payments for Goods and Services	(1,164,246)	(1,699,022)	(4,028,951)
Cash Payments to Employees	(347,370)	(272,575)	(1,016,637)
Other Operating Revenues	38,087	75,095	108,341
Net Cash Provided (Used) by Operating Activities	<u>443,300</u>	<u>454,918</u>	<u>734,950</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Acquisition and Construction of Assets	(153,060)	(172,196)	(374,583)
Payment on Ohio Water Development Authority Loan	(10,748)	(338,430)	0
Principal Paid on General Obligation Bonds	(126,541)	(222,837)	(88,180)
Principal Paid on Ohio Public Works Commission Loan	(47,500)	(26,250)	0
Special Assessment Revenue Received	105,079	303,938	0
Interest Paid on All Debt	(36,793)	(77,566)	(39,221)
Net Cash Used by Capital and Related Financing Activities	<u>(269,563)</u>	<u>(533,341)</u>	<u>(501,984)</u>
<b>Cash Flows from Investing Activities:</b>			
Purchase of Investments	(415,995)	(305,300)	(884,787)
Sale of Investments	0	0	0
Net Cash Provided (Used) by Investing Activities	<u>(415,995)</u>	<u>(305,300)</u>	<u>(884,787)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(242,258)	(383,723)	(651,821)
Cash and Cash Equivalents at Beginning of Year	678,619	875,104	1,693,420
Cash and Cash Equivalents at End of Year	<u>\$436,361</u>	<u>\$491,381</u>	<u>\$1,041,599</u>

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total	Governmental Activities - Internal Service Fund
\$305,072	\$10,245,518	\$5,322,692
0	(6,892,219)	(7,404,941)
(243,299)	(1,879,881)	0
0	221,523	29,206
61,773	1,694,941	(2,053,043)
0	(699,839)	0
0	(349,178)	0
0	(437,558)	0
0	(73,750)	0
0	409,017	0
0	(153,580)	0
0	(1,304,888)	0
0	(1,606,082)	0
0	0	1,584,376
0	(1,606,082)	1,584,376
61,773	(1,216,029)	(468,667)
337,580	3,584,723	1,077,199
\$399,353	\$2,368,694	\$608,532

(Continued)

**MIAMI COUNTY, OHIO**

**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2018**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$110,355	(\$440,679)	\$266,278
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	192,253	686,825	206,134
Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:			
Decrease in Accounts Receivable	55,614	2,210	0
(Increase) Decrease in Due from Other Funds	3,127	3,127	(150,000)
Increase in Intergovernmental Receivable	0	0	(60)
Decrease in Deferred Outflows - Pension	83,741	65,985	227,260
Increase in Deferred Outflows - OPEB	(12,612)	(9,841)	(35,964)
Decrease in Prepaid Items	0	0	3,570
Increase (Decrease) in Accounts Payable	4,293	12,383	145,861
Increase (Decrease) in Accrued Wages and Benefits	(109)	20	9,977
Increase (Decrease) in Due to Other Funds	1,334	(1,321)	5,719
Increase (Decrease) in Intergovernmental Payables	8,948	142,899	1,278
Increase in Unearned Revenues	0	0	43,741
Increase in Claims Payable	0	0	0
Increase in Compensated Absences	5,585	2,078	9,734
Increase in Deferred Inflows - Pension	73,506	57,392	208,857
Increase in Deferred Inflows - OPEB	20,118	15,710	57,119
Decrease in Net Pension Liability	(109,517)	(87,075)	(283,475)
Increase in Net OPEB Liability	6,664	5,205	18,921
Total Adjustments	332,945	895,597	468,672
Net Cash Provided (Used) by Operating Activities	\$443,300	\$454,918	\$734,950

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

During 2018 the Transfer Station Fund received contributed capital of \$150,000 towards 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
\$35,517	(\$28,529)	(\$2,238,676)
0	1,085,212	0
0	57,824	0
0	(143,746)	0
(6,594)	(6,654)	0
107,045	484,031	0
(12,426)	(70,843)	0
0	3,570	0
0	162,537	(12,810)
0	9,888	0
0	5,732	0
0	153,125	(4,920)
0	43,741	0
0	0	203,363
0	17,397	0
78,987	418,742	0
19,426	112,373	0
(166,789)	(646,856)	0
6,607	37,397	0
<u>26,256</u>	<u>1,723,470</u>	<u>185,633</u>
<u>\$61,773</u>	<u>\$1,694,941</u>	<u>(\$2,053,043)</u>

**MIAMI COUNTY, OHIO**

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***Statement of Assets and Liabilities  
Fiduciary Funds  
December 31, 2018***

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	<u>Agency Funds</u>
<b>Assets:</b>	
Cash and Cash Equivalents	\$ 9,884,968
Investments	14,062,939
Receivables:	
Taxes	95,602,940
Accounts	684,156
Special Assessments	6,246,533
<b>Total Assets</b>	<u>126,481,536</u>
<b>Liabilities:</b>	
Intergovernmental Payable	78,363
Due to Others	126,398,180
Accrued Liabilities	4,993
<b>Total Liabilities</b>	<u>\$ 126,481,536</u>

See accompanying notes to the basic financial statements

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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

**A. Reporting Entity**

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

***Discretely Presented Component Unit*** – For 2018 and years going forward, the County will no longer be reporting Riverside Training Industries (RTI) as a component unit. RTI no longer meets the criteria set forth by GASB for inclusion as a component unit.

The accounting policies of Miami County, Ohio, conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

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

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

***Governmental Funds***

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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

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

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

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

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

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

***Proprietary Funds***

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

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

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

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

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



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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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

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

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

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

***Fiduciary Funds***

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

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

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

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

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

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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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.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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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, 2018 but which are not intended to finance 2018 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.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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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 2018.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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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 2018, 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, 2018**

**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)	\$3,170,700	(\$239,822)	\$112,641	(\$237,393)
Increase (Decrease):				
Accrued Revenues at December 31, 2018 received during 2019	(3,388,392)	(993,512)	(554,894)	(172,785)
Accrued Revenues at December 31, 2017 received during 2018	3,485,823	914,804	340,113	392,401
Accrued Expenditures at December 31, 2018 paid during 2019	1,147,781	193,312	387,884	316,763
Accrued Expenditures at December 31, 2017 paid during 2018	(1,170,087)	(180,838)	(323,986)	(553,104)
2018 Prepays for 2019	(139,019)	(3,977)	0	(33,455)
2017 Prepays for 2018	154,066	4,487	0	29,926
Change in Cash with Fiscal Agent	0	0	0	(182,565)
Perspective Difference:				
Activity of Funds Reclassified for GAAP Reporting Purpose	(752,050)	0	0	0
Outstanding Encumbrances	(1,572,918)	(345,013)	(64,401)	(253,942)
Budget Basis	<u>\$935,904</u>	<u>(\$650,559)</u>	<u>(\$102,643)</u>	<u>(\$694,154)</u>

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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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 2018, the County invested funds in U.S. Government Securities, US Treasury Notes 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 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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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, 2018, 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, 2018***

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

3. Depreciation

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

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

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

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

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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

**L. Long-Term Obligations**

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

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

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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

**M. Compensated Absences**

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

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

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

**N. Grants and Other Intergovernmental Revenues**

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

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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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.

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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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 2018.

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, 2018***

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

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

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

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

In addition, the governmental funds balance sheet reports deferred inflows which arise only under a modified accrual basis of accounting. Accordingly, the item, unavailable amounts, is reported only in the governmental funds balance sheet. The governmental funds report unavailable amounts for property taxes, sales taxes, special assessments, and state levied shared taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position explained in Notes 15 and 16.

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**MIAMI COUNTY, OHIO**

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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

For 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 75, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions,” Statement No. 85, “Omnibus 2017,” and Statement No. 86, “Certain Debt Extinguishment Issues.”

GASB Statement No. 75 addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to OPEB.

GASB Statement No. 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits). The implementation of GASB Statement No. 85 did not have an effect on the financial statements of the County.

GASB Statement No. 86 improves consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The implementation of GASB Statement No. 86 did not have an effect on the financial statements of the County.

The implementation of GASB 75 had the following effect on net position as reported December 31, 2017:

	Governmental Activities	Business-type Activities	Water Fund	Sewer Fund
Net position December 31, 2017	\$139,213,643	\$31,299,446	\$5,000,833	\$20,490,273
Adjustments:				
Net OPEB Liability	(21,815,047)	(1,093,161)	(195,571)	(152,721)
Deferred Outflow - Payments Subsequent to the Measurement Date	266,476	12,354	2,270	1,781
Restated Net Position December 31, 2017	<u>\$117,665,072</u>	<u>\$30,218,639</u>	<u>\$4,807,532</u>	<u>\$20,339,333</u>
	Transfer Station Fund	Sheriff Police Rotary Fund		
Net position December 31, 2017	\$5,766,977	\$41,363		
Adjustments:				
Net OPEB Liability	(555,250)	(189,619)		
Deferred Outflow - Payments Subsequent to the Measurement Date	6,289	2,014		
Restated Net Position December 31, 2017	<u>\$5,218,016</u>	<u>(\$146,242)</u>		

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018**

**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	\$553,125	\$0	\$0	\$0	\$553,125
Prepaid Items	139,019	3,977	0	33,455	25,885	202,336
Unclaimed Monies	581,540	0	0	0	0	581,540
<b>Total Nonspendable</b>	<b>720,559</b>	<b>557,102</b>	<b>0</b>	<b>33,455</b>	<b>25,885</b>	<b>1,337,001</b>
<b>Restricted:</b>						
Probation Services	0	0	0	0	650,880	650,880
Animal Control	0	0	0	0	558,939	558,939
Children's Services	0	0	0	0	4,635,356	4,635,356
Child Support Enforcement	0	0	0	0	3,843,772	3,843,772
Community Development & Assistance	0	0	0	0	370,391	370,391
Court Services	0	0	0	0	1,794,253	1,794,253
Delinquent Real Estate Tax & Assessment	0	0	0	0	556,837	556,837
Developmental Disabilities	0	0	0	11,299,694	0	11,299,694
Emergency Services	0	0	0	0	3,102,138	3,102,138
Job and Family Services	0	0	1,220,299	0	0	1,220,299
Law Library	0	0	0	0	235,494	235,494
Litter Control and Recycling	0	0	0	0	56,626	56,626
Property Reappraisal	0	0	0	0	284,586	284,586
Public Safety	0	0	0	0	881,021	881,021
Roads	0	5,974,086	0	0	0	5,974,086
Transit Services	0	0	0	0	910,615	910,615
Food Services - Jail	0	0	0	0	172,320	172,320
Victim Assistance	0	0	0	0	77,867	77,867
Youth Services	0	0	0	0	3,225,621	3,225,621
Debt Retirement	0	0	0	0	125,584	125,584
Capital Acquisition and Improvement	0	0	0	0	1,384,491	1,384,491
<b>Total Restricted</b>	<b>0</b>	<b>5,974,086</b>	<b>1,220,299</b>	<b>11,299,694</b>	<b>22,866,791</b>	<b>41,360,870</b>
<b>Committed:</b>						
Municipal Court Restitution	0	0	0	0	518	518
Landfill Cleanup/Maintenance	0	0	0	0	910,834	910,834
Youth Services	0	0	0	0	171,133	171,133
<b>Total Committed</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,082,485</b>	<b>1,082,485</b>
<b>Assigned:</b>						
Goods and Services	1,298,089	0	0	0	0	1,298,089
Excess Appropriations FY 2019	4,843,472	0	0	0	0	4,843,472
<b>Total Assigned</b>	<b>6,141,561</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,141,561</b>
<b>Unassigned (Deficits):</b>						
	18,752,761	0	0	0	(68,222)	18,684,539
<b>Total Fund Balances</b>	<b>\$25,614,881</b>	<b>\$6,531,188</b>	<b>\$1,220,299</b>	<b>\$11,333,149</b>	<b>\$23,906,939</b>	<b>\$68,606,456</b>



**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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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	\$11,071,333
Delinquent Tax Revenues	150,697
Loan Revenue	1,691,761
	<u>\$12,913,791</u>

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

General Obligation Bonds Payable	(\$12,983,563)
Superfund Site Liability	(4,252,490)
Accrued Interest on Long-Term Debt	(40,933)
Compensated Absences Payable	(3,124,638)
	<u>(\$20,401,624)</u>

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

Deferred Outflows	\$9,600,790
Net Pension Liability	(33,135,108)
Net OPEB Liability	(22,560,494)
Deferred Inflows	(10,825,733)
	<u>(\$56,920,545)</u>

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**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018**

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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	\$4,522,067
Depreciation Expense	<u>(3,839,315)</u>
	\$682,752

*Governmental revenues not reported in the funds:*

Increase in Shared Revenue	\$585,875
Decrease in Delinquent Tax Revenue	(25,311)
Increase in Loan Revenue	<u>195,652</u>
	\$756,216

*Contractually required contributions reported as deferred outflows:*

Pension	\$3,946,865
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*Pension and OPEB expense:*

Pension	(\$7,136,682)
OPEB	<u>(1,594,684)</u>
	(\$8,731,366)

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

General Obligation Bond Principal Payments	\$1,117,443
Superfund Site Liability Payment	501,490
Capital Lease Payments	<u>1,431,655</u>
	\$3,050,588

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

Increase in Compensated Absences Payable	(\$33,374)
Amortization of General Obligation Bond Premiums	24,936
Decrease in supplies inventory	<u>42,420</u>
	\$33,982

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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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, 2018***

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

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

**A. Deposits**

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned. Miami County's policy as it relates to custodial credit risk is to follow the Ohio Revised Code chapter 135 as well as to practice sound financial management principles focusing on diversification of deposits.

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

At year end the carrying amount of the County's deposits was \$30,432,753 and the bank balance was \$31,306,058. Federal depository insurance covered \$1,000,000 of the bank balance and \$30,306,058 was uninsured and collateralized with securities held in the Ohio Pooled Collateral System.

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018**

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

**B. Investments**

	Measurement Value	Credit Rating	Fair Value Hierarchy	Investment Maturities (in Years)		
				less than 1	1-3	3-5
STAR Ohio	\$7,240,118	AAAm <sup>1</sup>	N/A *	\$7,240,118	\$0	\$0
FHLB	13,734,137	AA+ ; Aaa <sup>1,2</sup>	Level 2	3,963,161	9,520,493	250,483
FHLMC	17,042,287	AA+ ; Aaa <sup>1,2</sup>	Level 2	4,345,197	10,572,839	2,124,251
FNMA	13,812,783	AA+ ; Aaa <sup>1,2</sup>	Level 2	5,152,774	8,660,009	0
FFCB	13,000,802	AA+ ; Aaa <sup>1,2</sup>	Level 2	5,217,056	7,295,175	488,571
US Treasury Notes	1,760,333	AA+ ; Aaa <sup>1,2</sup>	Level 2	0	1,760,333	0
Total Investments	<u>\$66,590,460</u>			<u>\$25,918,306</u>	<u>\$37,808,849</u>	<u>\$2,863,305</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 10.9% of its portfolio in Star Ohio, 86.5% in US Agency Securities (FNMA, FHLB, FFCB and FHLMC) and 2.6 % 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, 2018***

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

**B. Investments** (Continued)

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

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

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

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

	<u>Cash and Cash Equivalents *</u>	<u>Investments</u>
Per Statement of Net Position	\$37,672,871	\$59,350,342
Investments:		
STAR Ohio	<u>(7,240,118)</u>	<u>7,240,118</u>
Per GASB Statement No. 3	<u>\$30,432,753</u>	<u>\$66,590,460</u>

\* - Includes Cash and Cash Equivalents with Fiscal Agent

**D. Cash With Fiscal Agent**

The County has uninsured and uncollateralized cash in the amount of \$1,260,490 being held by the West Central Ohio Network (West Con). This cash is restricted in its use for Supported Living funds for the Board of Development Disabilities.

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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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 2017. 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, 2018. 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 2018 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, 2018, was \$8.82 per \$1,000 of assessed value. The assessed value upon which the 2018 tax receivable was based was \$2,331,959,740. This amount constitutes \$2,252,721,880 in real property assessed value, \$79,237,860 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 .922% (9.22 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, 2018***

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**NOTE 7- RECEIVABLES**

Receivables at December 31, 2018, 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, 2018 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	\$144,038	\$0	\$58,137	\$0
Motor Vehicle and Gas Tax Fun	0	38,570	0	0
Other Governmental Funds	<u>0</u>	<u>105,468</u>	<u>0</u>	<u>58,137</u>
Total Interfund Loans	<u>\$144,038</u>	<u>\$144,038</u>	<u>\$58,137</u>	<u>\$58,137</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, 2018***

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

The following balances at December 31, 2018, represent due from/to other funds:

	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$103,726	\$47,054
Motor Vehicle and Gasoline Tax Fund	20,603	0
Job and Family Services Fund	36,443	236,491
Other Governmental Funds	237,088	266,199
Total Governmental Funds	397,860	549,744
Enterprise Funds:		
Water Fund	5,702	1,334
Sewer Fund	5,702	0
Transfer Station Fund	150,000	8,186
Total Enterprise Funds	161,404	9,520
Total Interfund Receivables and Payables	\$559,264	\$559,264

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, 2018 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$0	\$1,065,607
Motor Vehicle and Gasoline Tax Fund	6,309	0
Other Governmental Funds	1,868,678	809,380
Total All Transfers	\$1,874,987	\$1,874,987

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, 2018**

**NOTE 10 - CAPITAL ASSETS**

**A. Governmental Activities Capital Assets**

Summary by category of changes in governmental activities capital assets at December 31, 2018:

*Cost:*

Class	December 31, 2017	Additions	Deletions	December 31, 2018
<i>Non-Depreciable Capital Assets:</i>				
Land	\$5,561,422	\$5,291	\$0	\$5,566,713
Total Non-Depreciable Capital Assets	5,561,422	5,291	0	5,566,713
<i>Depreciable Capital Assets:</i>				
Buildings	50,248,278	316,634	0	50,564,912
Improvements Other Than Buildings	353,314	0	0	353,314
Machinery and Equipment	22,401,313	1,493,486	(1,212,255)	22,682,544
Infrastructure	100,881,944	2,706,656	(48,506)	103,540,094
Total Depreciable Capital Assets	173,884,849	4,516,776	(1,260,761)	177,140,864
Total Cost	\$179,446,271	\$4,522,067	(\$1,260,761)	\$182,707,577

*Accumulated Depreciation:*

Class	December 31, 2017	Additions	Deletions	December 31, 2018
Buildings	(\$14,662,508)	(\$849,048)	\$0	(\$15,511,556)
Improvements Other Than Buildings	(253,260)	(8,210)	0	(261,470)
Machinery and Equipment	(15,937,432)	(1,627,624)	1,199,952	(16,365,104)
Infrastructure	(36,707,181)	(1,354,433)	27,489	(38,034,125)
Total Depreciation	(\$67,560,381)	(\$3,839,315) *	\$1,227,441	(\$70,172,255)
<i>Net Value:</i>	\$111,885,890			\$112,535,322

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

Public Safety	\$864,767
Health	148,617
Human Services	32,094
Public Works	1,782,436
General Government	1,011,401
Total Depreciation Expense	\$3,839,315

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018**

**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, 2018:

<i>Cost:</i>				
<u>Class</u>	<u>December 31, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2018</u>
<i>Non-Depreciable Capital Assets:</i>				
Land	\$90,000	\$150,000	\$0	\$240,000
Total Non-Depreciable Capital Assets	90,000	150,000	0	240,000
<i>Depreciable Capital Assets:</i>				
Buildings	4,499,499	0	0	4,499,499
Improvements Other Than Buildings	43,067,058	125,783	(88,252)	43,104,589
Machinery and Equipment	1,809,284	574,056	(39,431)	2,343,909
Total Depreciable Capital Assets	49,375,841	699,839	(127,683)	49,947,997
Total Cost	<u>\$49,465,841</u>	<u>\$849,839</u>	<u>(\$127,683)</u>	<u>\$50,187,997</u>
<i>Accumulated Depreciation:</i>				
<u>Class</u>	<u>December 31, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2018</u>
Buildings	(\$1,118,467)	(\$85,661)	\$0	(\$1,204,128)
Improvements Other Than Buildings	(11,918,658)	(841,141)	84,272	(12,675,527)
Machinery and Equipment	(918,545)	(158,410)	33,562	(1,043,393)
Total Depreciation	<u>(\$13,955,670)</u>	<u>(\$1,085,212)</u>	<u>\$117,834</u>	<u>(\$14,923,048)</u>
<i>Net Value:</i>	<u>\$35,510,171</u>			<u>\$35,264,949</u>

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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**NOTE 11 – DEFINED BENEFIT PENSION PLANS**

***Net Pension Liability***

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

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

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

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

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

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

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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

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

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

<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, 2018**

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

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 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>2018 Statutory Maximum Contribution Rates</b>			
Employer	14.0%	18.1%	18.1%
Employee *	10.0%	**	***
<b>2018 Actual Contribution Rates</b>			
Employer:			
Pension ****	14.0%	18.1%	18.1%
Post-employment health care benefits ****	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
Total Employer	<u>14.0%</u>	<u>18.1%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>12.0%</u>	<u>13.0%</u>

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

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

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

\*\*\*\* These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4.0 percent for health care with the remainder going to pension.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County’s contractually required contribution was \$4,145,501 for 2018.

***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, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OPF’s total pension liability was measured as of December 31, 2017, and was determined by rolling forward the total pension liability as of January 1, 2017, to December 31, 2017. 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:

	OPERS
Proportionate Share of the Net Pension Liability	\$34,802,111
Proportion of the Net Pension Liability-2018	0.241982%
Proportion of the Net Pension Liability-2017	0.250906%
Percentage Change	(0.008924%)
Pension Expense	\$7,591,235

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
<b>Deferred Outflows of Resources</b>	
Changes in assumptions	\$4,159,083
Differences between expected and actual experience	35,543
Change in proportionate share	0
County contributions subsequent to the measurement date	4,145,501
Total Deferred Outflows of Resources	\$8,340,127
<b>Deferred Inflows of Resources</b>	
Net difference between projected and actual earnings on pension plan investments	\$7,471,553
Differences between expected and actual experience	685,841
Change in proportionate share	857,872
Total Deferred Inflows of Resources	\$9,015,266

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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

\$4,145,501 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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS
2019	\$2,678,420
2020	(1,138,804)
2021	(3,290,076)
2022	(3,070,183)
Total	(\$4,820,643)

***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, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

Mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

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



**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82% for 2017.

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 2017 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 %	2.20 %
Domestic Equities	19.00	6.37
Real Estate	10.00	5.26
Private Equity	10.00	8.97
International Equities	20.00	7.88
Other investments	18.00	5.26
Total	<u>100.00 %</u>	<u>5.66 %</u>

**Discount Rate** The discount rate used to measure the total pension liability was 7.5 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.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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

***Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*** The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.5 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability	\$61,799,681	\$34,802,111	\$12,298,327

***Changes Between Measurement Date and Report Date*** In October 2018, the OPERS Board adopted certain assumption changes which will impact their valuation prepared as of January 1, 2018. The most significant change is a reduction in the assumed actuarial rate of return from 7.50 percent to 7.20 percent. Although the exact amount of these changes is not known, it has the potential to impact the County’s net pension liability.

**NOTE 12 - DEFINED BENEFIT OPEB PLANS**

***Net OPEB Liability***

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

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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

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

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

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

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

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2018 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2018.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. OP&F's total OPEB liability was measured as of December 31, 2017, and was determined by rolling forward the total OPEB liability as of January 1, 2017, to December 31, 2017. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>
Proportionate Share of the Net OPEB Liability	\$23,691,052
Proportion of the Net OPEB Liability-2018	0.238050%
Proportion of the Net OPEB Liability-2017	<u>0.247481%</u>
Percentage Change	<u>(0.009431%)</u>
OPEB Expense	\$1,673,611

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
<b>Deferred Outflows of Resources</b>	
Changes in assumptions	\$1,724,961
Differences between expected and actual experience	<u>18,454</u>
Total Deferred Outflows of Resources	<u>\$1,743,415</u>
<b>Deferred Inflows of Resources</b>	
Net difference between projected and actual earnings on pension plan investments	\$1,764,826
Change in proportionate share	<u>590,526</u>
Total Deferred Inflows of Resources	<u>\$2,355,352</u>

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

	<u>OPERS</u>
Year Ending December 31:	
2019	\$109,994
2020	109,994
2021	(390,716)
2022	<u>(441,209)</u>
Total	<u>(\$611,937)</u>

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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

***Actuarial Assumptions - OPERS***

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.85 percent
Prior Measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

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

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

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	100.00 %	4.98 %

**Discount Rate** A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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

***Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate*** The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's proportionate share of the net OPEB liability	\$31,474,587	\$23,691,052	\$17,394,253

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$22,667,288	\$23,691,052	\$24,748,577



**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018**

**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, 2018, the County's accumulated, unpaid compensated absences amounted to \$3,296,649. Of this amount, \$3,143,344 is recorded as Governmental Activities on the Entity Wide Statement of Net position (\$1,918,855 is reported as due within one year), \$153,305 is recorded as Business-type activities (\$80,400 is reported as due within one year).

**NOTE 14 - LONG-TERM LIABILITIES**

Long-term debt and other long-term obligations of the County at December 31, 2018 were as follows:

		Interest	Maturity	Restated Balance January 1, 2018	Additions	Retired	Balance December 31, 2018	Amounts Due Within One Year
		Rate	Date					
<b>Governmental Activities:</b>								
<b>General Obligation Bonds:</b>								
2010	911 Communications Center Bonds	2.35 - 5.75%	2025	\$3,100,000	\$0	(\$350,000)	\$2,750,000	\$360,000
2011	Hobart Building Bonds	2.00 - 5.00%	2030	1,176,840	0	(216,720)	960,120	229,320
2011	Juvenile Detention Center Bonds	2.00 - 5.00%	2030	326,900	0	(60,200)	266,700	63,700
2011	Utility Administration Building Bonds	2.00 - 5.00%	2030	268,525	0	(49,450)	219,075	52,325
2011	Human Service Building Bonds	2.00 - 5.00%	2030	165,785	0	(30,530)	135,255	32,305
2013	Various Purpose Bonds	1.00 - 4.00%	2033	4,205,000	0	(210,000)	3,995,000	215,000
2016	Various Purpose Bonds	1.50 - 4.00%	2035	4,434,042	0	(200,543)	4,233,499	200,542
	Premium on Various Purpose Bonds			448,850	0	(24,936)	423,914	0
	<b>Total General Obligation Bonds</b>			<u>14,125,942</u>	<u>0</u>	<u>(1,142,379)</u>	<u>12,983,563</u>	<u>1,153,192</u>
	Superfund Site Liability			4,753,980	0	(501,490)	4,252,490	501,490
	Capital Lease Payable			1,431,655	0	(1,431,655)	0	0
	Net Pension Liability			49,014,358	(15,879,250)	0	33,135,108	0
	Net OPEB Liability			21,815,047	745,447	0	22,560,494	0
	Compensated Absences			3,124,233	3,143,344	(3,124,233)	3,143,344	1,918,855
	<b>Total Governmental Activities Long-term Liabilities</b>			<u>\$94,265,215</u>	<u>(\$11,990,459)</u>	<u>(\$6,199,757)</u>	<u>\$76,074,999</u>	<u>\$3,573,537</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018**

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

		Interest	Maturity	Restated Balance January 1, 2018	Additions	Retired	Balance December 31, 2018	Amounts Due Within One Year
		Rate	Date	2018			2018	
<b>Business-Type Activities:</b>								
<b>General Obligation Bonds:</b>								
2007	Conwood Sewer	3.875 - 4.4%	2027	\$126,000	\$0	(\$10,000)	\$116,000	\$10,000
2008	County Road 25-A Sewer	3.00 - 4.85%	2028	111,000	0	(111,000)	0	0
2011	County Road 25 Bonds-Sewer	2.00 - 5.00%	2030	18,680	0	(3,440)	15,240	3,640
2011	Monin Sewer Bonds	2.00 - 5.00%	2030	86,395	0	(15,910)	70,485	16,835
2011	Kessler Sewer Bonds	2.00 - 5.00%	2030	11,672	0	(2,150)	9,522	2,275
2011	Lytle Road Sewer Bonds	2.00 - 5.00%	2030	45,461	0	(2,554)	42,907	3,065
2011	Camp Troy Sewer Bonds (2)	2.00 - 5.00%	2030	58,847	0	(3,306)	55,541	3,967
2016	County Road 25-A Refunding Bonds	1.50 - 4.00%	2028	1,368,750	0	(12,500)	1,356,250	121,875
2016	Merrimont Refunding Bonds	1.50 - 3.00%	2025	501,078	0	(56,343)	444,735	62,541
2016	Cedar Ridge Refunding Bonds	1.50 - 3.00%	2025	44,818	0	(5,634)	39,184	5,510
<b>Total Sewer Bonds</b>				<b>2,372,701</b>	<b>0</b>	<b>(222,837)</b>	<b>2,149,864</b>	<b>229,708</b>
2008	Transfer Station	3.00 - 4.85%	2028	57,000	0	(57,000)	0	0
2016	Transfer Station Refunding Bonds	1.50 - 4.00%	2028	736,059	0	(6,722)	729,337	65,539
2016	Transfer Station Improvement Bonds	1.50 - 4.00%	2035	540,958	0	(24,458)	516,500	24,457
<b>Total Transfer Station Bonds</b>				<b>1,334,017</b>	<b>0</b>	<b>(88,180)</b>	<b>1,245,837</b>	<b>89,996</b>
2007	Conwood Water	3.875 - 4.4%	2027	142,000	0	(11,000)	131,000	11,000
2007	Rosewood/Stonewood Water	3.875 - 4.4%	2027	124,000	0	(10,000)	114,000	10,000
2007	Wonder Way Waterline	3.875 - 4.4%	2027	48,000	0	(4,000)	44,000	4,000
2008	UVMC Water Tower	3.00 - 4.85%	2028	7,000	0	(7,000)	0	0
2011	Water Line Improvement Bonds	2.00 - 5.00%	2030	280,200	0	(51,600)	228,600	54,600
2011	Lytle Road Water Bonds	2.00 - 5.00%	2030	125,668	0	(7,060)	118,608	8,472
2011	South Co. Rd. 25-A Water Bonds	2.00 - 5.00%	2030	215,024	0	(12,080)	202,944	14,496
2016	UVMC Water Tower Refunding Bonds	1.50 - 4.00%	2028	85,191	0	(778)	84,413	7,586
2016	Cedar Ridge Water Refunding Bonds	1.50 - 3.00%	2025	115,434	0	(14,863)	100,571	14,143
2016	Merrimont Water Refunding Bonds	1.50 - 3.00%	2025	63,670	0	(8,160)	55,510	7,806
<b>Total Water Bonds</b>				<b>1,206,187</b>	<b>0</b>	<b>(126,541)</b>	<b>1,079,646</b>	<b>132,103</b>
<b>Total General Obligation Bonds</b>				<b>4,912,905</b>	<b>0</b>	<b>(437,558)</b>	<b>4,475,347</b>	<b>451,807</b>

(Continued)

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018**

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

	Interest	Maturity	Restated Balance January 1, 2018	Additions	Retired	Balance December 31, 2018	Amounts Due Within One Year
	Rate	Date					
<b>Ohio Public Works Commission Loans:</b>							
2006 Merrimont Area Water Replacement	0.00%	2026	\$80,000	\$0	(\$10,000)	\$70,000	\$10,000
2006 Merrimont Area Sewer Replacement	0.00%	2026	80,000	0	(10,000)	70,000	10,000
2002 Brandt Water Line	0.00%	2022	100,000	0	(25,000)	75,000	25,000
2008 Casstown Sanitary Sewer	0.00%	2028	123,750	0	(11,250)	112,500	11,250
2011 Camp Troy Sewer Extension	0.00%	2033	75,000	0	(5,000)	70,000	5,000
2011 Camp Troy Water Extension	0.00%	2033	37,500	0	(2,500)	35,000	2,500
2017 Phoneton Waterline	0.00%	2037	195,000	0	(10,000)	185,000	10,000
<b>Total Ohio Public Works Commission Loans</b>			<u>691,250</u>	<u>0</u>	<u>(73,750)</u>	<u>617,500</u>	<u>73,750</u>
<b>Ohio Water Development Authority Loans:</b>							
2009 Casstown Sewers	0.00%	2029	695,430	0	(60,472)	634,958	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	953,865	0	(70,657)	883,208	70,657
2010 Hilltop Combined Sewer Separation	0.00%	2031	41,362	0	(3,182)	38,180	3,182
2010 N. County Rd. 25A Sanitary Sewers	0.00%	2031	126,584	0	(9,737)	116,847	9,737
2010 Brandt Phase III Sewers	0.00%	2032	144,508	0	(9,634)	134,874	9,634
2011 Brandt Sanitary Sewers Phase II	0.00%	2033	641,080	0	(42,739)	598,341	42,739
2011 Camp Troy Sewer Extension	0.00%	2032	260,044	0	(17,934)	242,110	17,934
2012 Camp Troy Waterline	2.00%	2032	178,875	0	(10,748)	168,127	10,964
2013 Phoneton Sanitary Sewers	0.00%	2033	1,463,260	0	(91,454)	1,371,806	91,454
2013 Boone Hill Sanitary Sewers	0.00%	2033	505,627	0	(32,621)	473,006	32,621
<b>Total Ohio Water Development Authority Loans</b>			<u>5,175,146</u>	<u>0</u>	<u>(349,178)</u>	<u>4,825,968</u>	<u>349,394</u>
Landfill Postclosure Care Liability			29,560	1,594	0	31,154	0
Net Pension Liability			2,313,859	(646,856)	0	1,667,003	0
Net OPEB Liability			1,093,161	37,397	0	1,130,558	0
Compensated Absences Payable			135,908	153,305	(135,908)	153,305	80,400
<b>Total Business-Type Activities Long-term Liabilities</b>			<u>\$14,351,789</u>	<u>(\$454,560)</u>	<u>(\$996,394)</u>	<u>\$12,900,835</u>	<u>\$955,351</u>

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**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018**

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

**A. Principal and Interest Requirements**

A summary of the County's future debt service requirements including principal and interest at December 31, 2018 follows:

Years	General Obligation Bonds			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
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	1,244,456	364,794	485,545	103,141
2023	862,825	315,655	402,175	91,550
2024-2028	3,308,690	1,079,363	1,861,311	276,435
2029-2033	2,969,340	494,124	255,659	42,526
2034-2035	641,561	38,682	78,436	4,718
Totals	<u>\$12,559,649</u>	<u>\$3,650,234</u>	<u>\$4,475,347</u>	<u>\$891,351</u>

Years	OPWC Loans		OWDA Loans	
	Principal	Interest	Principal	Interest
2019	\$73,750	\$0	\$349,394	\$3,308
2020	73,750	0	349,614	3,088
2021	73,750	0	349,839	2,863
2022	48,750	0	350,068	2,633
2023	48,750	0	350,302	2,400
2024-2028	183,750	0	1,755,189	8,320
2029-2033	80,000	0	1,157,051	1,940
2034-2037	35,000	0	0	0
Totals	<u>\$617,500</u>	<u>\$0</u>	<u>\$4,661,457</u>	<u>\$24,552</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 May 2011, the County partially defeased all of its 2002 General Obligation Bonds (\$4,220,000) through the issuance of \$4,495,000 of General Obligation Bonds for various purposes (the "2011 Bonds"). The net proceeds of the 2011 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$1,960,000 at December 31, 2018 are not included in the County's outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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

**B. Defeased Debt** (Continued)

In July 2016, the County partially defeased all of its 2005 and 2008 General Obligation Bonds (\$3,385,000) through the issuance of \$3,095,000 of General Obligation Bonds for various purposes (the “2017 Bonds”). The net proceeds of the 2017 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 \$3,175,000 at December 31, 2018 are not included in the County’s outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

**C. Conduit Debt**

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

As of December 31, 2018, 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 \$24,545,000 at year end.

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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**NOTE 15 – TAX ABATEMENT DISCLOSURES**

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

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

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

The County's property taxes were reduced by the same programs mentioned above that were entered into by other governments. During 2018, the County's property tax revenues were reduced under agreements entered into by other governments as follows: CRAs - \$196,988 and Ezones - \$127,182.

**NOTE 16 - CONTINGENCIES**

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

In February 2013, the County Commissioners became aware that the County may be a potentially responsible party (PRP) to the West Troy Aquifer Superfund Site being investigated by the U.S. EPA. As of May 29, 2019, 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, 2018***

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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, 2018***

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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 \$4,252,490. 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 \$289,953 in revenues in 2018 leaving the fund balance in the Super Cleanup Fund at \$910,834. 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 – COMPLIANCE AND ACCOUNTABILITY**

**A. Fund Deficits**

The fund deficits at December 31, 2018 of \$459 in the Pre-Trial Services Fund and of \$11,730 in the County Conservancy Fund (Special Revenue Funds) and of \$56,033 in the Ditch Construction Fund (Capital Projects fund) arises from the recognition of certain liabilities under the modified accrual basis of accounting. Under the budgetary basis of accounting these deficits do not exist. The General Fund provides transfers when cash is required, not when accruals occur.

**B. Appropriations exceeding estimated resources**

Section 5705.39, Ohio Revised Code, states the total appropriations from each fund shall not exceed the total of the estimated resources available for expenditure. The County's original total appropriations exceeded total estimated resources for the Permanent Improvement Fund by \$635,239. Failure to properly monitor and compare appropriations and actual expenditures could lead to over spending and cause a deficit in the fund balance.



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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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**NOTE 19 - RISK MANAGEMENT**

**A. Insurance**

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

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

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

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

**B. Self Insurance**

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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**NOTE 19 - 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 \$5,322,692. The claims liability of \$473,894 reported in the Hospitalization Fund at December 31, 2018 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 2017 and 2018 were as follows:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2017	\$237,854	4,792,519	(4,759,842)	\$270,531
2018	270,531	7,150,548	(6,947,185)	473,894

**NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS**

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

The Tri County Board of Recovery and Mental Health Services (Tri County Board) is a jointly governed organization among Miami, Darke and Shelby counties. The Tri County Mental Health Board provides leadership in planning for and supporting community-based alcohol, drug addiction and mental health services in cooperation with public and private resources with emphasis on the development of prevention and early intervention programming while respecting, protecting and advocating for the rights of persons as consumers of alcohol, drug addiction and mental health services. The ability to influence operations depends on the County's representation on the Board. The Board of Trustees consists of eighteen members: four members are appointed by the Director of the Ohio Department of Mental Health, four members are appointed by the Director of the Ohio Department of Alcohol And Drug Addiction Services and the remaining ten members are appointed by the County Commissioners of Miami, Darke and Shelby counties in the same proportion as the County's population bears to the total population of the three counties combined. During 2018, the County contributed \$1,052,042 by voted levy for the operations of the organization. Miami County acts as the fiscal agent for the Tri County Board and its financial activity is included as an agency of the County. Financial information may be obtained from the County Auditor, Matthew W. Gearhardt, 201 West Main Street, Troy, Ohio 45373-2363.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2018***

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**NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS**

**B. West Central Ohio Network**

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin, 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 2018, the County spent \$5,242,543 of the balance on deposit with West Con while receiving \$5,425,108. The balance at December 31, 2018 was \$1,260,490. Financial information can be obtained from Renee Place, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

**NOTE 21 – SIGNIFICANT COMMITMENTS**

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

Governmental Funds:	
General Fund	\$1,572,913
Motor Vehicle and Gasoline Tax	345,013
Job and Family Services	64,401
Board of Development Disabilities	253,941
Other Governmental Funds	2,078,243
Total Governmental Funds	<u>4,314,511</u>
Proprietary Funds:	
Water	67,144
Sewer	44,479
Transfer Station	567,716
Total	<u><u>\$4,993,850</u></u>



*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 Five Years (1)***

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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	0.245567%	0.245567%	0.244371%
County's proportionate share of the net pension liability	\$27,297,071	\$27,921,978	\$39,552,846
County's covered payroll	\$28,940,054	\$27,155,059	\$27,700,423
County's proportionate share of the net pension liability as a percentage of its covered-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

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

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

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

See accompanying notes to the required supplemental information.

**MIAMI COUNTY, OHIO**

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<u>2016</u>	<u>2017</u>
0.250906%	0.241982%
\$51,328,217	\$34,802,111
\$29,329,008	\$27,882,887
175.01%	124.82%
77.25%	84.66%

**MIAMI COUNTY, OHIO**

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

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**Ohio Public Employees Retirement System**

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

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

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

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

See accompanying notes to the required supplemental information.



**MIAMI COUNTY, OHIO**

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



**MIAMI COUNTY, OHIO**

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

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**Ohio Public Employees Retirement System**

Year	<u>2017</u>	<u>2018</u>
County's proportion of the net OPEB liability	0.247481%	0.238050%
County's proportionate share of the net OPEB liability	\$22,908,208	\$23,691,052
County's covered payroll	\$29,329,008	\$27,882,887
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	78.11%	84.97%
Plan fiduciary net position as a percentage of the total OPEB liability	54.50%	54.14%

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

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

Information prior to 2017 is not available.

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

See accompanying notes to the required supplemental information.

**MIAMI COUNTY, OHIO**

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

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**Ohio Public Employees Retirement System**

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

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

(1) Notes: The County implemented GASB Statement 75 in 2018.  
Information prior to 2013 is not available.

See accompanying notes to the required supplemental information.

**MIAMI COUNTY, OHIO**

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

**MIAMI COUNTY, OHIO**

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***Notes to the Required Supplemental Information  
For the Year Ended December 31, 2018***

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

**NET PENSION LIABILITY**

*Changes in benefit terms:* There were no changes in benefit terms for the period 2014-2018.

*Changes in assumptions:*

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

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

- Reduction in actuarial assumed rate of return from 8.00% to 7.50%
- Decrease in wage inflation from 3.75% to 3.25%
- Change in future salary increases from a range of 4.25%-10.02% to 3.25%-10.75%

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

**NET OPEB LIABILITY**

*Changes in benefit terms:* For 2018, there were no changes in benefit terms.

*Changes in assumptions:* For 2018, the single discount rate changed from 4.23% to 3.85%.



*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, 2018**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 10,335,753	\$ 125,584	\$ 1,361,206	\$ 11,822,543
Investments	11,293,995	0	0	11,293,995
Receivables:				
Taxes	656,153	0	48,687	704,840
Accounts	81,277	0	0	81,277
Intergovernmental	3,202,261	0	0	3,202,261
Loans	1,691,761	0	0	1,691,761
Due from Other Funds	237,088	0	0	237,088
Prepaid Items	8,885	0	17,000	25,885
<b>Total Assets</b>	<b>\$ 27,507,173</b>	<b>\$ 125,584</b>	<b>\$ 1,426,893</b>	<b>\$ 29,059,650</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 539,057	\$ 0	\$ 23,298	\$ 562,355
Accrued Wages and Benefits Payable	404,085	0	0	404,085
Intergovernmental Payable	2,207	0	0	2,207
Due to Other Funds	266,199	0	0	266,199
Interfund Loans Payable	105,468	0	0	105,468
Advances from Other Funds	0	0	58,137	58,137
<b>Total Liabilities</b>	<b>1,317,016</b>	<b>0</b>	<b>81,435</b>	<b>1,398,451</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	3,610,650	0	0	3,610,650
Property Tax Levy for Next Fiscal Year	143,610	0	0	143,610
<b>Total Deferred Inflows of Resources</b>	<b>3,754,260</b>	<b>0</b>	<b>0</b>	<b>3,754,260</b>
<b>Fund Balances:</b>				
Nonspendable	8,885	0	17,000	25,885
Restricted	21,356,716	125,584	1,384,491	22,866,791
Committed	1,082,485	0	0	1,082,485
Unassigned	(12,189)	0	(56,033)	(68,222)
<b>Total Fund Balances</b>	<b>22,435,897</b>	<b>125,584</b>	<b>1,345,458</b>	<b>23,906,939</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 27,507,173</b>	<b>\$ 125,584</b>	<b>\$ 1,426,893</b>	<b>\$ 29,059,650</b>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2018***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 3,427,199	\$ 0	\$ 289,954	\$ 3,717,153
Intergovernmental Revenues	9,040,496	0	410,353	9,450,849
Charges for Services	6,355,222	0	199,464	6,554,686
Licenses and Permits	15	0	0	15
Fines and Forfeitures	269,384	0	0	269,384
All Other Revenues	512,166	0	11,346	523,512
<b>Total Revenue</b>	<u>19,604,482</u>	<u>0</u>	<u>911,117</u>	<u>20,515,599</u>
<b>Expenditures:</b>				
Current:				
Public Safety	7,564,541	0	0	7,564,541
Health	366,191	0	0	366,191
Human Services	5,083,145	0	0	5,083,145
Conservation and Recreation	199,107	0	0	199,107
Public Works	2,594,884	0	0	2,594,884
General Government	2,817,168	0	0	2,817,168
Capital Outlay	0	0	959,650	959,650
Debt Service:				
Principal Retirement	1,431,655	1,117,443	0	2,549,098
Interest and Fiscal Charges	33,072	494,494	1,985	529,551
<b>Total Expenditures</b>	<u>20,089,763</u>	<u>1,611,937</u>	<u>961,635</u>	<u>22,663,335</u>
Excess (Deficiency) of Revenues Over Expenditures	(485,281)	(1,611,937)	(50,518)	(2,147,736)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	1,623,862	244,816	1,868,678
Transfers Out	(564,564)	0	(244,816)	(809,380)
<b>Total Other Financing Sources (Uses)</b>	<u>(564,564)</u>	<u>1,623,862</u>	<u>0</u>	<u>1,059,298</u>
Net Change in Fund Balance	(1,049,845)	11,925	(50,518)	(1,088,438)
<b>Fund Balances at Beginning of Year</b>	<u>23,485,742</u>	<u>113,659</u>	<u>1,395,976</u>	<u>24,995,377</u>
<b>Fund Balances End of Year</b>	<u>\$ 22,435,897</u>	<u>\$ 125,584</u>	<u>\$ 1,345,458</u>	<u>\$ 23,906,939</u>

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2018**

	Child Support Enforcement Agency	Dog and Kennel	Shelter / Domestic Violence	Youth Services Subsidy
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 915,274	\$ 566,091	\$ 35,749	\$ 324,301
Investments	2,966,142	0	0	1,050,966
Receivables:				
Taxes	0	0	0	0
Accounts	40,294	0	1,331	1,019
Intergovernmental	10,500	5,340	248,749	139,074
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<b>\$ 3,932,210</b>	<b>\$ 571,431</b>	<b>\$ 285,829</b>	<b>\$ 1,515,360</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 1,142	\$ 12,682	\$ 2,022
Accrued Wages and Benefits Payable	42,353	11,350	12,445	10,741
Intergovernmental Payable	0	0	0	0
Due to Other Funds	46,085	0	0	12,615
Interfund Loans Payable	0	0	0	0
<b>Total Liabilities</b>	<b>88,438</b>	<b>12,492</b>	<b>25,127</b>	<b>25,378</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	0	182,835	59,288
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>182,835</b>	<b>59,288</b>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	3,843,772	558,939	77,867	1,430,694
Committed	0	0	0	0
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<b>3,843,772</b>	<b>558,939</b>	<b>77,867</b>	<b>1,430,694</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 3,932,210</b>	<b>\$ 571,431</b>	<b>\$ 285,829</b>	<b>\$ 1,515,360</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
\$ 620,161	\$ 137,323	\$ 557,434	\$ 382,813	\$ 8,567	\$ 119,447
2,009,763	0	0	0	0	0
462,524	0	0	0	0	144,942
0	0	0	0	0	0
20,211	34,726	0	0	0	9,814
0	0	0	0	0	0
0	0	0	0	0	0
7,986	899	0	0	0	0
<u>\$ 3,120,645</u>	<u>\$ 172,948</u>	<u>\$ 557,434</u>	<u>\$ 382,813</u>	<u>\$ 8,567</u>	<u>\$ 274,203</u>
\$ 10,357	\$ 1,228	\$ 0	\$ 75,460	\$ 0	\$ 131,177
73,278	17,319	597	22,767	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	9,026	0
<u>83,635</u>	<u>18,547</u>	<u>597</u>	<u>98,227</u>	<u>9,026</u>	<u>131,177</u>
0	0	0	0	0	11,146
0	0	0	0	0	143,610
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>154,756</u>
7,986	899	0	0	0	0
3,029,024	153,502	556,837	284,586	0	0
0	0	0	0	0	0
0	0	0	0	(459)	(11,730)
<u>3,037,010</u>	<u>154,401</u>	<u>556,837</u>	<u>284,586</u>	<u>(459)</u>	<u>(11,730)</u>
<u>\$ 3,120,645</u>	<u>\$ 172,948</u>	<u>\$ 557,434</u>	<u>\$ 382,813</u>	<u>\$ 8,567</u>	<u>\$ 274,203</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2018**

	Community Based Corrections Act Grant	Super Cleanup	Emergency Management Agency	Enforcement and Education
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 467	\$ 239,178	\$ 89,139	\$ 323,474
Investments	0	775,108	0	0
Receivables:				
Taxes	0	48,687	0	0
Accounts	0	0	0	1,254
Intergovernmental	54,000	0	85,682	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>\$ 54,467</u>	<u>\$ 1,062,973</u>	<u>\$ 174,821</u>	<u>\$ 324,728</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 2,139	\$ 0	\$ 2,942
Accrued Wages and Benefits Payable	473	0	4,453	0
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	150,000	27,379	0
Interfund Loans Payable	0	0	0	5,299
<b>Total Liabilities</b>	<u>473</u>	<u>152,139</u>	<u>31,832</u>	<u>8,241</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	45,000	0	69,875	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<u>45,000</u>	<u>0</u>	<u>69,875</u>	<u>0</u>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	8,994	0	73,114	316,487
Committed	0	910,834	0	0
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<u>8,994</u>	<u>910,834</u>	<u>73,114</u>	<u>316,487</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 54,467</u>	<u>\$ 1,062,973</u>	<u>\$ 174,821</u>	<u>\$ 324,728</u>

**MIAMI COUNTY, OHIO**

Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board
\$ 323,792	\$ 609,975	\$ 51,626	\$ 835,166	\$ 414,705	\$ 1,062,327
1,049,307	0	0	0	0	3,442,709
0	0	0	0	0	0
10	6,109	0	800	0	0
1,076,072	107,640	0	37,832	55,259	1,243,809
0	0	0	0	1,691,761	0
26,579	0	5,000	37,972	0	167,537
0	0	0	0	0	0
<u>\$ 2,475,760</u>	<u>\$ 723,724</u>	<u>\$ 56,626</u>	<u>\$ 911,770</u>	<u>\$ 2,161,725</u>	<u>\$ 5,916,382</u>
\$ 67,213	\$ 2,942	\$ 0	\$ 74,581	\$ 9,573	\$ 104,465
117,032	14,939	0	5,400	0	68,537
0	0	0	0	0	0
7,008	0	0	8,692	0	0
0	1,143	0	0	90,000	0
<u>191,253</u>	<u>19,024</u>	<u>0</u>	<u>88,673</u>	<u>99,573</u>	<u>173,002</u>
509,521	53,820	0	0	1,691,761	936,891
0	0	0	0	0	0
<u>509,521</u>	<u>53,820</u>	<u>0</u>	<u>0</u>	<u>1,691,761</u>	<u>936,891</u>
0	0	0	0	0	0
1,774,986	650,880	56,626	823,097	370,391	4,635,356
0	0	0	0	0	171,133
0	0	0	0	0	0
<u>1,774,986</u>	<u>650,880</u>	<u>56,626</u>	<u>823,097</u>	<u>370,391</u>	<u>4,806,489</u>
<u>\$ 2,475,760</u>	<u>\$ 723,724</u>	<u>\$ 56,626</u>	<u>\$ 911,770</u>	<u>\$ 2,161,725</u>	<u>\$ 5,916,382</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2018**

	Legal Research	One-Stop Shop	Law Enforcement	Court Computerization
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 237,146	\$ 87,518	\$ 375,346	\$ 865,479
Investments	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	4,491	0	0	13,576
Intergovernmental	0	0	64,933	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<b>\$ 241,637</b>	<b>\$ 87,518</b>	<b>\$ 440,279</b>	<b>\$ 879,055</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 5,076	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	1,067	0	0	0
Intergovernmental Payable	0	0	1,007	0
Due to Other Funds	0	0	14,420	0
Interfund Loans Payable	0	0	0	0
<b>Total Liabilities</b>	<b>6,143</b>	<b>0</b>	<b>15,427</b>	<b>0</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	0	50,513	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>50,513</b>	<b>0</b>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	235,494	87,518	374,339	879,055
Committed	0	0	0	0
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<b>235,494</b>	<b>87,518</b>	<b>374,339</b>	<b>879,055</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 241,637</b>	<b>\$ 87,518</b>	<b>\$ 440,279</b>	<b>\$ 879,055</b>

**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
\$ 319,697	\$ 177,486	\$ 199,092	\$ 432,864	\$ 1,567	\$ 518
0	0	0	0	0	0
0	0	0	0	0	0
4,255	2,058	0	6,080	0	0
0	0	8,620	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 323,952</u>	<u>\$ 179,544</u>	<u>\$ 207,712</u>	<u>\$ 438,944</u>	<u>\$ 1,567</u>	<u>\$ 518</u>
\$ 0	\$ 0	\$ 34,058	\$ 0	\$ 0	\$ 0
0	0	1,334	0	0	0
0	0	0	1,200	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>35,392</u>	<u>1,200</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
323,952	179,544	172,320	437,744	1,567	0
0	0	0	0	0	518
0	0	0	0	0	0
<u>323,952</u>	<u>179,544</u>	<u>172,320</u>	<u>437,744</u>	<u>1,567</u>	<u>518</u>
<u>\$ 323,952</u>	<u>\$ 179,544</u>	<u>\$ 207,712</u>	<u>\$ 438,944</u>	<u>\$ 1,567</u>	<u>\$ 518</u>

(Continued)

**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2018***

	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 20,374	\$ 1,657	\$ 10,335,753
Investments	0	0	11,293,995
Receivables:			
Taxes	0	0	656,153
Accounts	0	0	81,277
Intergovernmental	0	0	3,202,261
Loans	0	0	1,691,761
Due from Other Funds	0	0	237,088
Prepaid Items	0	0	8,885
<b>Total Assets</b>	<u>\$ 20,374</u>	<u>\$ 1,657</u>	<u>\$ 27,507,173</u>
<b>Liabilities:</b>			
Accounts Payable	\$ 2,000	\$ 0	\$ 539,057
Accrued Wages and Benefits Payable	0	0	404,085
Intergovernmental Payable	0	0	2,207
Due to Other Funds	0	0	266,199
Interfund Loans Payable	0	0	105,468
<b>Total Liabilities</b>	<u>2,000</u>	<u>0</u>	<u>1,317,016</u>
<b>Deferred Inflows of Resources:</b>			
Unavailable Amounts	0	0	3,610,650
Property Tax Levy for Next Fiscal Year	0	0	143,610
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>3,754,260</u>
<b>Fund Balances:</b>			
Nonspendable	0	0	8,885
Restricted	18,374	1,657	21,356,716
Committed	0	0	1,082,485
Unassigned	0	0	(12,189)
<b>Total Fund Balances</b>	<u>18,374</u>	<u>1,657</u>	<u>22,435,897</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 20,374</u>	<u>\$ 1,657</u>	<u>\$ 27,507,173</u>



**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2018***

	Child Support Enforcement Agency	Dog and Kennel	Shelter / Domestic Violence	Youth Services Subsidy
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,231,437	0	328,061	493,598
Charges for Services	409,346	379,681	23,790	14,520
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	22,769	0	8,861
All Other Revenue	193,954	12,564	500	704
<b>Total Revenue</b>	<u>1,834,737</u>	<u>415,014</u>	<u>352,351</u>	<u>517,683</u>
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	0	665,711
Health	0	366,191	0	0
Human Services	1,590,355	0	325,653	37,339
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<u>1,590,355</u>	<u>366,191</u>	<u>325,653</u>	<u>703,050</u>
Excess (Deficiency) of Revenues Over Expenditures	244,382	48,823	26,698	(185,367)
<b>Other Financing Sources (Uses):</b>				
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	244,382	48,823	26,698	(185,367)
<b>Fund Balances at Beginning of Year</b>	3,599,390	510,116	51,169	1,616,061
<b>Fund Balances End of Year</b>	<u>\$ 3,843,772</u>	<u>\$ 558,939</u>	<u>\$ 77,867</u>	<u>\$ 1,430,694</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
\$ 2,995,823	\$ 0	\$ 0	\$ 0	\$ 0	\$ 141,423
0	392,196	0	0	0	19,597
203,102	64,673	143,814	1,081,765	0	0
0	0	0	15	0	0
0	0	0	0	0	0
115,523	111	9,938	0	0	0
<u>3,314,448</u>	<u>456,980</u>	<u>153,752</u>	<u>1,081,780</u>	<u>0</u>	<u>161,020</u>
2,534,442	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	199,107
0	0	0	0	0	0
0	464,910	134,222	1,322,211	459	0
1,431,655	0	0	0	0	0
33,072	0	0	0	0	0
<u>3,999,169</u>	<u>464,910</u>	<u>134,222</u>	<u>1,322,211</u>	<u>459</u>	<u>199,107</u>
(684,721)	(7,930)	19,530	(240,431)	(459)	(38,087)
(479,564)	0	0	0	0	0
<u>(479,564)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(1,164,285)	(7,930)	19,530	(240,431)	(459)	(38,087)
4,201,295	162,331	537,307	525,017	0	26,357
<u>\$ 3,037,010</u>	<u>\$ 154,401</u>	<u>\$ 556,837</u>	<u>\$ 284,586</u>	<u>\$ (459)</u>	<u>\$ (11,730)</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, 2018***

	Community Based Corrections Act Grant	Super Cleanup	Emergency Management Agency	Enforcement and Education
<b>Revenues:</b>				
Taxes	\$ 0	\$ 289,953	\$ 0	\$ 0
Intergovernmental Revenues	36,000	0	173,750	16,952
Charges for Services	0	0	2,555	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	17,887
All Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>36,000</b>	<b>289,953</b>	<b>176,305</b>	<b>34,839</b>
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	200,454	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	0	738,681	0	0
General Government	34,562	0	0	9,824
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>34,562</b>	<b>738,681</b>	<b>200,454</b>	<b>9,824</b>
Excess (Deficiency) of Revenues Over Expenditures	1,438	(448,728)	(24,149)	25,015
<b>Other Financing Sources (Uses):</b>				
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balance	1,438	(448,728)	(24,149)	25,015
<b>Fund Balances at Beginning of Year</b>	<b>7,556</b>	<b>1,359,562</b>	<b>97,263</b>	<b>291,472</b>
<b>Fund Balances End of Year</b>	<b>\$ 8,994</b>	<b>\$ 910,834</b>	<b>\$ 73,114</b>	<b>\$ 316,487</b>

**MIAMI COUNTY, OHIO**

Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,722,116	261,551	20,000	838,842	472,779	2,752,539
1,954,262	232,478	0	281,439	0	1,164,712
0	0	0	0	0	0
0	26,890	0	0	0	0
2,641	0	0	18,044	79,020	61,882
<u>3,679,019</u>	<u>520,919</u>	<u>20,000</u>	<u>1,138,325</u>	<u>551,799</u>	<u>3,979,133</u>
3,837,556	36,302	0	0	0	0
0	0	0	0	0	0
0	6,524	0	0	0	3,121,274
0	0	0	0	0	0
0	0	0	1,367,476	488,727	0
0	428,868	19,150	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,837,556</u>	<u>471,694</u>	<u>19,150</u>	<u>1,367,476</u>	<u>488,727</u>	<u>3,121,274</u>
(158,537)	49,225	850	(229,151)	63,072	857,859
(85,000)	0	0	0	0	0
<u>(85,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(243,537)	49,225	850	(229,151)	63,072	857,859
2,018,523	601,655	55,776	1,052,248	307,319	3,948,630
<u>\$ 1,774,986</u>	<u>\$ 650,880</u>	<u>\$ 56,626</u>	<u>\$ 823,097</u>	<u>\$ 370,391</u>	<u>\$ 4,806,489</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, 2018***

	Legal Research	One-Stop Shop	Law Enforcement	Court Computerization
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	90,231	0
Charges for Services	4,998	0	93,744	214,606
Licenses and Permits	0	0	0	0
Fines and Forfeitures	81,014	0	3,445	0
All Other Revenue	0	0	0	0
<b>Total Revenue</b>	<u>86,012</u>	<u>0</u>	<u>187,420</u>	<u>214,606</u>
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	123,013	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	60,133	9,904	0	146,347
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<u>60,133</u>	<u>9,904</u>	<u>123,013</u>	<u>146,347</u>
Excess (Deficiency) of Revenues Over Expenditures	25,879	(9,904)	64,407	68,259
<b>Other Financing Sources (Uses):</b>				
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	25,879	(9,904)	64,407	68,259
<b>Fund Balances at Beginning of Year</b>	209,615	97,422	309,932	810,796
<b>Fund Balances End of Year</b>	<u>\$ 235,494</u>	<u>\$ 87,518</u>	<u>\$ 374,339</u>	<u>\$ 879,055</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
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
70,560	0	120,287	0	0	0
0	0	0	85,737	0	0
0	0	0	0	0	0
81,155	27,363	0	0	0	0
0	0	0	0	0	17,285
<u>151,715</u>	<u>27,363</u>	<u>120,287</u>	<u>85,737</u>	<u>0</u>	<u>17,285</u>
0	0	167,063	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
117,130	10,679	0	38,855	0	19,914
0	0	0	0	0	0
0	0	0	0	0	0
<u>117,130</u>	<u>10,679</u>	<u>167,063</u>	<u>38,855</u>	<u>0</u>	<u>19,914</u>
34,585	16,684	(46,776)	46,882	0	(2,629)
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
34,585	16,684	(46,776)	46,882	0	(2,629)
289,367	162,860	219,096	390,862	1,567	3,147
<u>\$ 323,952</u>	<u>\$ 179,544</u>	<u>\$ 172,320</u>	<u>\$ 437,744</u>	<u>\$ 1,567</u>	<u>\$ 518</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, 2018***

	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
<b>Revenues:</b>			
Taxes	\$ 0	\$ 0	\$ 3,427,199
Intergovernmental Revenues	0	0	9,040,496
Charges for Services	0	0	6,355,222
Licenses and Permits	0	0	15
Fines and Forfeitures	0	0	269,384
All Other Revenue	0	0	512,166
<b>Total Revenue</b>	<u>0</u>	<u>0</u>	<u>19,604,482</u>
<b>Expenditures:</b>			
Current:			
Public Safety	0	0	7,564,541
Health	0	0	366,191
Human Services	2,000	0	5,083,145
Conservation and Recreation	0	0	199,107
Public Works	0	0	2,594,884
General Government	0	0	2,817,168
Debt Service:			
Principal Retirement	0	0	1,431,655
Interest and Fiscal Charges	0	0	33,072
<b>Total Expenditures</b>	<u>2,000</u>	<u>0</u>	<u>20,089,763</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,000)	0	(485,281)
<b>Other Financing Sources (Uses):</b>			
Transfers Out	0	0	(564,564)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>(564,564)</u>
Net Change in Fund Balance	(2,000)	0	(1,049,845)
<b>Fund Balances at Beginning of Year</b>	<u>20,374</u>	<u>1,657</u>	<u>23,485,742</u>
<b>Fund Balances End of Year</b>	<u>\$ 18,374</u>	<u>\$ 1,657</u>	<u>\$ 22,435,897</u>

**MIAMI COUNTY, OHIO**

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***Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2018***

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	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 122,855	\$ 2,729	\$ 125,584
<b>Total Assets</b>	<u>\$ 122,855</u>	<u>\$ 2,729</u>	<u>\$ 125,584</u>
<b>Liabilities:</b>			
<b>Total Liabilities</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Fund Balances:</b>			
Restricted	122,855	2,729	125,584
<b>Total Fund Balances</b>	<u>122,855</u>	<u>2,729</u>	<u>125,584</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 122,855</u>	<u>\$ 2,729</u>	<u>\$ 125,584</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, 2018***

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	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
<b>Revenues:</b>			
<b>Total Revenue</b>	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	1,117,443	0	1,117,443
Interest and Fiscal Charges	494,494	0	494,494
<b>Total Expenditures</b>	1,611,937	0	1,611,937
Excess (Deficiency) of Revenues Over Expenditures	(1,611,937)	0	(1,611,937)
<b>Other Financing Sources (Uses):</b>			
Transfers In	1,623,862	0	1,623,862
<b>Total Other Financing Sources (Uses)</b>	1,623,862	0	1,623,862
Net Change in Fund Balance	11,925	0	11,925
<b>Fund Balances at Beginning of Year</b>	110,930	2,729	113,659
<b>Fund Balances End of Year</b>	\$ 122,855	\$ 2,729	\$ 125,584



**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2018**

	Permanent Improvement	Health Care Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Projects Funds
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 847,670	\$ 442,934	\$ 68,498	\$ 2,104	\$ 1,361,206
Receivables:					
Taxes	48,687	0	0	0	48,687
Prepaid Items	17,000	0	0	0	17,000
<b>Total Assets</b>	<u>\$ 913,357</u>	<u>\$ 442,934</u>	<u>\$ 68,498</u>	<u>\$ 2,104</u>	<u>\$ 1,426,893</u>
<b>Liabilities:</b>					
Accounts Payable	\$ 23,298	\$ 0	\$ 0	\$ 0	\$ 23,298
Advances from Other Funds	0	0	0	58,137	58,137
<b>Total Liabilities</b>	<u>23,298</u>	<u>0</u>	<u>0</u>	<u>58,137</u>	<u>81,435</u>
<b>Fund Balances:</b>					
Nonspendable	17,000	0	0	0	17,000
Restricted	873,059	442,934	68,498	0	1,384,491
Unassigned	0	0	0	(56,033)	(56,033)
<b>Total Fund Balances</b>	<u>890,059</u>	<u>442,934</u>	<u>68,498</u>	<u>(56,033)</u>	<u>1,345,458</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 913,357</u>	<u>\$ 442,934</u>	<u>\$ 68,498</u>	<u>\$ 2,104</u>	<u>\$ 1,426,893</u>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2018***

	Permanent Improvement	Health Care Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Project Funds
<b>Revenues:</b>					
Taxes	\$ 289,954	\$ 0	\$ 0	\$ 0	\$ 289,954
Intergovernmental Revenues	410,353	0	0	0	410,353
Charges for Services	199,464	0	0	0	199,464
All Other Revenues	0	0	0	11,346	11,346
<b>Total Revenue</b>	899,771	0	0	11,346	911,117
<b>Expenditures:</b>					
Capital Outlay	959,650	0	0	0	959,650
Debt Service:					
Interest and Fiscal Charges	0	0	0	1,985	1,985
<b>Total Expenditures</b>	959,650	0	0	1,985	961,635
Excess (Deficiency) of Revenues Over Expenditures	(59,879)	0	0	9,361	(50,518)
<b>Other Financing Sources (Uses):</b>					
Transfers In	244,816	0	0	0	244,816
Transfers Out	0	(244,816)	0	0	(244,816)
<b>Total Other Financing Sources (Uses)</b>	244,816	(244,816)	0	0	0
Net Change in Fund Balance	184,937	(244,816)	0	9,361	(50,518)
<b>Fund Balances at Beginning of Year</b>	705,122	687,750	68,498	(65,394)	1,395,976
<b>Fund Balances End of Year</b>	\$ 890,059	\$ 442,934	\$ 68,498	\$ (56,033)	\$ 1,345,458

**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, 2018***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 18,352,700	\$ 18,352,700	\$ 19,228,891	\$ 876,191
Intergovernmental Revenues	2,746,368	2,746,368	3,004,957	258,589
Charges for Services	3,112,064	3,112,064	4,172,999	1,060,935
Licenses and Permits	1,480,000	1,480,000	2,259,800	779,800
Investment Earnings	475,700	475,700	1,121,869	646,169
Fines and Forfeitures	910,500	910,500	938,210	27,710
All Other Revenues	122,010	122,010	403,251	281,241
Total Revenues	27,199,342	27,199,342	31,129,977	3,930,635
<b>Expenditures:</b>				
Public Safety:				
Sheriff:				
Personal Services	7,942,295	7,920,095	7,830,930	89,165
Materials and Supplies	651,707	734,181	656,701	77,480
Contractual Services	1,092,798	1,181,967	1,130,136	51,831
Other Expenditures	1,000	2,380	2,380	0
Capital Outlay	202,500	357,939	350,423	7,516
Total Sheriff	9,890,300	10,196,562	9,970,570	225,992
Coroner:				
Personal Services	81,097	81,097	78,443	2,654
Contractual Services	175,940	179,840	177,190	2,650
Total Coroner	257,037	260,937	255,633	5,304
Adult Probation:				
Personal Services	172,626	174,276	170,836	3,440
Travel and Transportation	500	500	0	500
Materials and Supplies	7,450	7,450	3,736	3,714
Contractual Services	4,100	4,100	0	4,100
Total Adult Probation	184,676	186,326	174,572	11,754
Juvenile Probation:				
Personal Services	360,596	360,596	228,602	131,994
Travel and Transportation	9,000	9,000	5,046	3,954
Materials and Supplies	12,900	18,106	15,505	2,601
Contractual Services	279,900	292,851	164,325	128,526
Total Juvenile Probation	662,396	680,553	413,478	267,075

(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, 2018***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Emergency Management:				
Personal Services	39,016	40,266	38,200	2,066
Travel and Transportation	678	748	670	78
Contractual Services	85,695	84,445	84,341	104
Total Emergency Management	125,389	125,459	123,211	2,248
Building Regulations:				
Personal Services	1,184,160	1,214,626	1,176,930	37,696
Travel and Transportation	17,100	20,074	14,271	5,803
Materials and Supplies	61,000	59,658	50,764	8,894
Contractual Services	428,300	513,106	504,152	8,954
Other Expenditures	7,500	10,093	1,263	8,830
Capital Outlay	61,000	46,878	36,257	10,621
Total Building Regulations	1,759,060	1,864,435	1,783,637	80,798
Total Public Safety	12,878,858	13,314,272	12,721,101	593,171
Health:				
Health Department:				
Materials and Supplies	500	500	0	500
Contractual Services	232,833	260,156	256,576	3,580
Total Health	233,333	260,656	256,576	4,080
Human Services:				
Victim Witness:				
Contractual Services	66,101	66,101	66,101	0
Total Victim Witness	66,101	66,101	66,101	0
County Home:				
Contractual Services	0	60	60	0
Total County Home	0	60	60	0
Children's Services:				
Contractual Services	1,123,000	1,123,000	1,123,000	0
Total Children's Services	1,123,000	1,123,000	1,123,000	0
Soldiers' Relief:				
Personal Services	332,630	331,230	303,812	27,418
Travel and Transportation	15,500	14,632	8,915	5,717
Materials and Supplies	9,500	11,219	9,140	2,079
Contractual Services	593,450	493,733	211,100	282,633
Total Soldiers' Relief	951,080	850,814	532,967	317,847

(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, 2018***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Veterans' Services:</b>				
Materials and Supplies	13,500	39,320	14,138	25,182
Contractual Services	34,000	35,110	21,102	14,008
Capital Outlay	1,000	91,685	79,240	12,445
Total Veterans' Services	48,500	166,115	114,480	51,635
<b>Public Assistance:</b>				
Contractual Services	198,281	198,281	198,281	0
Total Public Assistance	198,281	198,281	198,281	0
Total Human Services	2,386,962	2,404,371	2,034,889	369,482
<b>Conservation and Recreation:</b>				
<b>Agriculture:</b>				
Materials and Supplies	200	200	0	200
Contractual Services	434,669	434,669	433,669	1,000
Total Agriculture	434,869	434,869	433,669	1,200
<b>Neal Farm:</b>				
Contractual Services	0	60	60	0
Total Neal Farm	0	60	60	0
Total Conservation and Recreation	434,869	434,929	433,729	1,200
<b>Public Works:</b>				
<b>Transit System:</b>				
Contractual Services	237,377	237,377	237,377	0
Total Public Works	237,377	237,377	237,377	0
<b>General Government:</b>				
<b>Commissioners:</b>				
Personal Services	760,775	760,775	750,912	9,863
Travel and Transportation	10,500	15,128	13,627	1,501
Materials and Supplies	15,000	10,346	5,804	4,542
Contractual Services	42,350	37,102	29,502	7,600
Capital Outlay	3,000	9,527	8,169	1,358
Total Commissioners	831,625	832,878	808,014	24,864
<b>Auditor:</b>				
Personal Services	642,878	642,878	605,710	37,168
Travel and Transportation	8,000	8,000	4,880	3,120
Materials and Supplies	11,220	11,431	8,159	3,272
Contractual Services	83,997	83,997	71,759	12,238
Other Expenditures	35	35	0	35
Total Auditor	746,130	746,341	690,508	55,833

(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, 2018***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Treasurer:				
Personal Services	206,080	206,530	202,189	4,341
Travel and Transportation	1,300	1,300	709	591
Materials and Supplies	9,500	9,500	4,088	5,412
Contractual Services	62,900	62,450	51,601	10,849
Total Treasurer	<u>279,780</u>	<u>279,780</u>	<u>258,587</u>	<u>21,193</u>
Prosecutor:				
Personal Services	979,078	979,078	861,229	117,849
Travel and Transportation	6,800	6,905	5,726	1,179
Materials and Supplies	8,200	7,478	7,478	0
Contractual Services	108,595	109,508	71,613	37,895
Capital Outlay	0	3,000	2,969	31
Total Prosecutor	<u>1,102,673</u>	<u>1,105,969</u>	<u>949,015</u>	<u>156,954</u>
Data Processing:				
Personal Services	774,005	761,405	695,644	65,761
Materials and Supplies	13,000	29,484	26,931	2,553
Contractual Services	439,912	454,416	411,639	42,777
Capital Outlay	0	35,025	35,025	0
Total Data Processing	<u>1,226,917</u>	<u>1,280,330</u>	<u>1,169,239</u>	<u>111,091</u>
Purchasing:				
Materials and Supplies	3,500	3,500	3,500	0
Contractual Services	230,000	237,485	139,854	97,631
Total Purchasing	<u>233,500</u>	<u>240,985</u>	<u>143,354</u>	<u>97,631</u>
Poll Workers:				
Personal Services	117,496	117,496	106,814	10,682
Total Poll Workers	<u>117,496</u>	<u>117,496</u>	<u>106,814</u>	<u>10,682</u>
Elections:				
Personal Services	297,943	283,187	250,326	32,861
Travel and Transportation	10,000	7,590	5,631	1,959
Materials and Supplies	40,500	67,894	58,488	9,406
Contractual Services	130,514	148,971	144,203	4,768
Capital Outlay	23,000	20,000	12,714	7,286
Total Elections	<u>501,957</u>	<u>527,642</u>	<u>471,362</u>	<u>56,280</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, 2018***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Recorder:</b>				
Personal Services	292,667	292,667	256,340	36,327
Materials and Supplies	9,750	8,745	1,494	7,251
Contractual Services	6,744	7,946	3,530	4,416
Total Recorder	309,161	309,358	261,364	47,994
<b>Microfilm:</b>				
Personal Services	47,907	47,907	37,683	10,224
Material and Supplies	10,000	10,000	4,176	5,824
Contractual Services	3,500	3,500	29	3,471
Total Microfilm	61,407	61,407	41,888	19,519
<b>Copiers:</b>				
Materials and Supplies	40,000	41,550	35,298	6,252
Contractual Services	126,000	201,734	155,734	46,000
Total Copiers	166,000	243,284	191,032	52,252
<b>Maintenance and Operations:</b>				
Personal Services	691,616	691,616	608,347	83,269
Travel and Transportation	2,000	2,050	1,162	888
Materials and Supplies	163,600	187,686	161,229	26,457
Contractual Services	1,198,750	1,332,618	1,174,676	157,942
Capital Outlay	85,500	88,420	74,891	13,529
Total Maintenance and Operations	2,141,466	2,302,390	2,020,305	282,085
<b>Annexations:</b>				
Other Expenditures	300	300	24	276
Total Annexations	300	300	24	276
<b>Contingencies:</b>				
Contractual Services	500,000	149,420	0	149,420
Total Contingencies	500,000	149,420	0	149,420

(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, 2018***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Administration:</b>				
Materials and Supplies	1,150	2,475	1,310	1,165
Contractual Services	747,850	754,773	695,329	59,444
Other Expenditures	1,000	19,000	18,500	500
Total Administration	<u>750,000</u>	<u>776,248</u>	<u>715,139</u>	<u>61,109</u>
<b>Bureau of Inspection:</b>				
Contractual Services	75,000	75,000	69,700	5,300
Total Bureau of Inspection	<u>75,000</u>	<u>75,000</u>	<u>69,700</u>	<u>5,300</u>
<b>Court of Appeals:</b>				
Contractual Services	32,000	57,095	50,236	6,859
Total Court of Appeals	<u>32,000</u>	<u>57,095</u>	<u>50,236</u>	<u>6,859</u>
<b>Common Pleas Court:</b>				
Personal Services	331,334	334,334	320,694	13,640
Travel and Transportation	300	300	0	300
Materials and Supplies	14,250	11,250	8,110	3,140
Contractual Services	169,200	158,440	117,242	41,198
Capital Outlay	5,000	9,000	8,360	640
Total Common Pleas Court	<u>520,084</u>	<u>513,324</u>	<u>454,406</u>	<u>58,918</u>
<b>Probate Court:</b>				
Personal Services	263,777	258,169	228,280	29,889
Travel and Transportation	3,000	3,000	511	2,489
Materials and Supplies	8,800	9,728	6,227	3,501
Contractual Services	43,937	50,114	42,865	7,249
Other Expenditures	0	400	400	0
Total Probate Court	<u>319,514</u>	<u>321,411</u>	<u>278,283</u>	<u>43,128</u>
<b>Municipal Court:</b>				
Personal Services	1,258,888	1,288,987	1,258,847	30,140
Travel and Transportation	13,000	11,000	6,176	4,824
Materials and Supplies	80,451	76,944	34,359	42,585
Contractual Services	235,008	250,080	147,928	102,152
Other Expenditures	820	1,870	220	1,650
Capital Outlay	0	1,740	1,740	0
Total Municipal Court	<u>1,588,167</u>	<u>1,630,621</u>	<u>1,449,270</u>	<u>181,351</u>
<b>Jury Commission:</b>				
Personal Services	93,973	92,973	82,265	10,708
Materials and Supplies	2,000	2,000	2,000	0
Total Jury Commission	<u>95,973</u>	<u>94,973</u>	<u>84,265</u>	<u>10,708</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, 2018***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Court:				
Personal Services	673,185	671,403	571,086	100,317
Travel and Transportation	14,000	10,000	1,646	8,354
Materials and Supplies	9,450	15,132	10,751	4,381
Contractual Services	501,614	504,480	486,985	17,495
Total Juvenile Court	1,198,249	1,201,015	1,070,468	130,547
Municipal Court Prosecutor:				
Contractual Services	124,200	128,100	128,100	0
Total Municipal Court Prosecutor	124,200	128,100	128,100	0
Clerk of Courts:				
Personal Services	988,895	988,895	964,129	24,766
Materials and Supplies	39,500	46,000	27,850	18,150
Contractual Services	69,900	63,400	45,943	17,457
Total Clerk of Courts	1,098,295	1,098,295	1,037,922	60,373
Common Pleas Magistrate:				
Personal Services	379,835	397,685	383,409	14,276
Travel and Transportation	200	200	0	200
Materials and Supplies	4,750	4,750	2,736	2,014
Contractual Services	15,000	9,749	4,658	5,091
Total Common Pleas Magistrate	399,785	412,384	390,803	21,581
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, 2018***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Engineer:				
Personal Services	362,482	362,482	342,654	19,828
Materials and Supplies	6,000	6,000	3,773	2,227
Contractual Services	15,500	16,395	13,419	2,976
Capital Outlay	5,100	4,388	2,320	2,068
Total Engineer	389,082	389,265	362,166	27,099
Total General Government	15,037,721	15,124,271	13,431,224	1,693,047
Total Expenditures	31,209,120	31,775,876	29,114,896	2,660,980
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(4,009,778)	(4,576,534)	2,015,081	6,591,615
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	18,999	18,999
Transfers Out	(1,059,298)	(1,084,606)	(1,084,606)	0
Advances In	0	0	25,000	25,000
Advances Out	0	(38,570)	(38,570)	0
Total Other Financing Sources (Uses)	(1,059,298)	(1,123,176)	(1,079,177)	43,999
Net Change in Fund Balance	(5,069,076)	(5,699,710)	935,904	6,635,614
Fund Balance at Beginning of Year	16,059,173	16,059,173	16,059,173	0
Prior Year Encumbrances	1,478,285	1,478,285	1,478,285	0
Fund Balance at End of Year	\$ 12,468,382	\$ 11,837,748	\$ 18,473,362	\$ 6,635,614

**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, 2018***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 794,300	\$ 794,300	\$ 834,178	\$ 39,878
Intergovernmental Revenues	5,610,000	5,865,058	6,240,920	375,862
Charges for Services	800,000	1,343,156	1,346,236	3,080
Investment Earnings	5,000	5,000	69,769	64,769
Fines and Forfeitures	50,000	50,000	37,505	(12,495)
All Other Revenues	266,400	327,283	413,605	86,322
Total Revenues	7,525,700	8,384,797	8,942,213	557,416
<b>Expenditures:</b>				
Public Works:				
Engineering:				
Personal Services	2,639,650	2,681,850	2,291,114	390,736
Travel and Transportation	3,900	3,900	1,735	2,165
Materials and Supplies	1,777,700	1,982,602	1,742,876	239,726
Contractual Services	2,254,400	4,157,068	3,758,548	398,520
Other Expenditures	242,550	226,731	185,639	41,092
Capital Outlay	930,940	1,749,064	1,657,739	91,325
Total Expenditures	7,849,140	10,801,215	9,637,651	1,163,564
Excess (Deficiency) of Revenues Over (Under) Expenditures	(323,440)	(2,416,418)	(695,438)	1,720,980
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	6,309	6,309	0
Advances In	0	38,570	38,570	0
Total Other Financing Sources (Uses)	0	44,879	44,879	0
Net Change in Fund Balance	(323,440)	(2,371,539)	(650,559)	1,720,980
Fund Balance at Beginning of Year	5,071,698	5,071,698	5,071,698	0
Prior Year Encumbrances	407,734	407,734	407,734	0
Fund Balance at End of Year	\$ 5,155,992	\$ 3,107,893	\$ 4,828,873	\$ 1,720,980

**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, 2018***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 3,708,059	\$ 3,708,059	\$ 3,305,765	\$ (402,294)
Charges for Services	16,500	16,500	0	(16,500)
All Other Revenues	578,500	578,500	450,739	(127,761)
Total Revenues	4,303,059	4,303,059	3,756,504	(546,555)
<b>Expenditures:</b>				
Human Services:				
Public Assistance:				
Personal Services	2,344,370	2,089,930	1,775,545	314,385
Travel and Transportation	75	425	0	425
Materials and Supplies	45,275	58,012	35,455	22,557
Contractual Services	1,168,000	1,821,038	1,642,749	178,289
Other Expenditures	300	300	62	238
Capital Outlay	2,500	825	0	825
Total Public Assistance	3,560,520	3,970,530	3,453,811	516,719
Job and Family Services:				
Material and Supplies	750	282	277	5
Contractual Services	646,250	430,414	405,059	25,355
Total Job and Family Services	647,000	430,696	405,336	25,360
Total Expenditures	4,207,520	4,401,226	3,859,147	542,079
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	95,539	(98,167)	(102,643)	(4,476)
Fund Balance at Beginning of Year				
Prior Year Encumbrances	8,765	8,765	8,765	0
Fund Balance at End of Year	\$ 1,187,070	\$ 993,364	\$ 988,888	\$ (4,476)

**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, 2018***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 7,659,317	\$ 7,659,317	\$ 7,681,171	\$ 21,854
Intergovernmental Revenues	3,366,192	3,366,192	3,971,527	605,335
Charges for Services	340,191	340,191	386,120	45,929
Investment Earnings	850	850	3,784	2,934
All Other Revenues	145,006	145,006	180,391	35,385
Total Revenues	11,511,556	11,511,556	12,222,993	711,437
<b>Expenditures:</b>				
Health:				
Riverside School:				
Personal Services	5,255,665	5,274,166	5,148,720	125,446
Travel and Transportation	85,025	90,039	74,030	16,009
Materials and Supplies	209,575	293,486	193,142	100,344
Contractual Services	6,926,054	7,553,740	7,106,632	447,108
Other Expenditures	0	12,266	12,251	15
Capital Outlay	1,491,500	878,101	381,948	496,153
Total Riverside School	13,967,819	14,101,798	12,916,723	1,185,075
Gifts and Donations:				
Materials and Supplies	1,000	1,034	184	850
Contractual Services	3,000	951	240	711
Total Gifts and Donations	4,000	1,985	424	1,561
Total Expenditures	13,971,819	14,103,783	12,917,147	1,186,636
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,460,263)	(2,592,227)	(694,154)	1,898,073
Fund Balance at Beginning of Year	10,274,411	10,274,411	10,274,411	0
Prior Year Encumbrances	348,983	348,983	348,983	0
Fund Balance at End of Year	\$ 8,163,131	\$ 8,031,167	\$ 9,929,240	\$ 1,898,073

**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, 2018***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,295,765	\$ 1,220,937	\$ (74,828)
Charges for Services	432,500	403,504	(28,996)
All Other Revenues	163,500	192,031	28,531
Total Revenues	1,891,765	1,816,472	(75,293)
<b>Expenditures:</b>			
Human Services:			
Child Support Enforcement:			
Personal Services	1,154,541	1,066,824	87,717
Travel and Transportation	782	632	150
Materials and Supplies	7,675	954	6,721
Contractual Services	885,403	799,559	85,844
Other Expenditures	500	0	500
Capital Outlay	10,100	0	10,100
Total Expenditures	2,059,001	1,867,969	191,032
Excess (Deficiency) of Revenues Over (Under) Expenditures	(167,236)	(51,497)	115,739
Fund Balance at Beginning of Year	3,510,188	3,510,188	0
Prior Year Encumbrances	217,097	217,097	0
Fund Balance at End of Year	\$ 3,560,049	\$ 3,675,788	\$ 115,739

**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, 2018***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>DOG AND KENNEL FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 354,579	\$ 379,630	\$ 25,051
Fines and Forfeitures	22,000	22,769	769
All Other Revenues	8,000	12,564	4,564
Total Revenues	<u>384,579</u>	<u>414,963</u>	<u>30,384</u>
<b>Expenditures:</b>			
Health:			
Dog and Kennel:			
Personal Services	277,274	271,512	5,762
Travel and Transportation	2,692	2,081	611
Materials and Supplies	35,450	19,763	15,687
Contractual Services	97,640	65,367	32,273
Other Expenditures	350	76	274
Capital Outlay	40,890	40,654	236
Total Expenditures	<u>454,296</u>	<u>399,453</u>	<u>54,843</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(69,717)	15,510	85,227
Fund Balance at Beginning of Year	514,967	514,967	0
Prior Year Encumbrances	1,644	1,644	0
Fund Balance at End of Year	<u>\$ 446,894</u>	<u>\$ 532,121</u>	<u>\$ 85,227</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, 2018***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 331,935	\$ 302,723	\$ (29,212)
Charges for Services	26,000	22,459	(3,541)
All Other Revenues	0	500	500
Total Revenues	357,935	325,682	(32,253)
<b>Expenditures:</b>			
Human Services:			
Victim Witness Program:			
Personal Services	310,139	290,318	19,821
Materials and Supplies	4,020	3,993	27
Contractual Services	11,582	9,732	1,850
Other Expenditures	26,000	20,765	5,235
Total Expenditures	351,741	324,808	26,933
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,194	874	(5,320)
Fund Balance at Beginning of Year	31,618	31,618	0
Prior Year Encumbrances	2,232	2,232	0
Fund Balance at End of Year	\$ 40,044	\$ 34,724	\$ (5,320)



**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, 2018***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 796,474	\$ 538,528	\$ (257,946)
Charges for Services	13,578	14,520	942
Fines and Forfeitures	9,000	7,842	(1,158)
All Other Revenues	0	704	704
Total Revenues	819,052	561,594	(257,458)
<b>Expenditures:</b>			
Public Safety:			
Juvenile Court:			
Personal Services	365,798	347,677	18,121
Materials and Supplies	8,140	5,388	2,752
Contractual Services	689,633	401,771	287,862
Other Expenditures	1,000	1,000	0
Capital Outlay	1,000	0	1,000
Total Public Safety	1,065,571	755,836	309,735
Human Services:			
Miami County Youth Center:			
Personal Services	28,508	27,563	945
Contractual Services	15,127	15,127	0
Total Human Services	43,635	42,690	945
Total Expenditures	1,109,206	798,526	310,680
Excess (Deficiency) of Revenues Over (Under) Expenditures	(290,154)	(236,932)	53,222
Fund Balance at Beginning of Year	1,463,836	1,463,836	0
Prior Year Encumbrances	51,616	51,616	0
Fund Balance at End of Year	\$ 1,225,298	\$ 1,278,520	\$ 53,222

**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, 2018***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 2,900,000	\$ 3,019,994	\$ 119,994
Charges for Services	240,129	200,661	(39,468)
All Other Revenues	0	115,523	115,523
Total Revenues	3,140,129	3,336,178	196,049
<b>Expenditures:</b>			
Public Safety:			
Communications Center:			
Personal Services	1,780,657	1,679,698	100,959
Travel and Transportation	3,763	3,010	753
Materials and Supplies	24,046	17,121	6,925
Contractual Services	946,654	829,174	117,480
Capital Outlay	1,612,753	1,608,457	4,296
Total Expenditures	4,367,873	4,137,460	230,413
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,227,744)	(801,282)	426,462
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(517,520)	(479,564)	37,956
Total Other Financing Sources (Uses)	(517,520)	(479,564)	37,956
Net Change in Fund Balance	(1,745,264)	(1,280,846)	464,418
Fund Balance at Beginning of Year	2,456,205	2,456,205	0
Prior Year Encumbrances	1,305,958	1,305,958	0
Fund Balance at End of Year	\$ 2,016,899	\$ 2,481,317	\$ 464,418

**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, 2018***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>PUBLIC DEFENDER FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 434,941	\$ 396,980	\$ (37,961)
Charges for Services	17,400	66,223	48,823
All Other Revenues	1,000	111	(889)
Total Revenues	453,341	463,314	9,973
<b>Expenditures:</b>			
General Government:			
Indigent Guardianship:			
Contractual Services	35,840	34,892	948
Total Indigent Guardianship	35,840	34,892	948
Public Defender:			
Personal Services	446,738	432,290	14,448
Travel and Transportation	1,160	867	293
Materials and Supplies	2,000	1,549	451
Contractual Services	6,775	6,155	620
Capital Outlay	1,001	1,000	1
Total Public Defender	457,674	441,861	15,813
Total Expenditures	493,514	476,753	16,761
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,173)	(13,439)	26,734
Fund Balance at Beginning of Year	135,391	135,391	0
Prior Year Encumbrances	2,189	2,189	0
Fund Balance at End of Year	\$ 97,407	\$ 124,141	\$ 26,734

**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, 2018***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 171,452	\$ 143,814	\$ (27,638)
All Other Revenues	7,440	9,938	2,498
Total Revenues	178,892	153,752	(25,140)
<b>Expenditures:</b>			
General Government:			
Treasurer:			
Personal Services	58,870	54,313	4,557
Travel and Transportation	100	0	100
Materials and Supplies	3,000	0	3,000
Contractual Services	6,070	5,120	950
Other Expenditures	320	0	320
Capital Outlay	3,500	0	3,500
Total Treasurer	71,860	59,433	12,427
Prosecutor:			
Personal Services	141,106	63,056	78,050
Contractual Services	16,754	15,753	1,001
Total Prosecutor	157,860	78,809	79,051
Total Expenditures	229,720	138,242	91,478
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,828)	15,510	66,338
Fund Balance at Beginning of Year	526,407	526,407	0
Prior Year Encumbrances	11,624	11,624	0
Fund Balance at End of Year	\$ 487,203	\$ 553,541	\$ 66,338

**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, 2018***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REAL ESTATE APPRAISAL FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 1,085,500	\$ 1,081,765	\$ (3,735)
Licenses and Permits	100	15	(85)
Total Revenues	1,085,600	1,081,780	(3,820)
<b>Expenditures:</b>			
General Government:			
Auditor:			
Personal Services	650,096	642,637	7,459
Travel and Transportation	488	50	438
Materials and Supplies	12,720	8,292	4,428
Contractual Services	938,830	927,309	11,521
Other Expenditures	200	0	200
Capital Outlay	53,393	53,393	0
Total Expenditures	1,655,727	1,631,681	24,046
Excess (Deficiency) of Revenues Over (Under) Expenditures	(570,127)	(549,901)	20,226
Fund Balance at Beginning of Year	288,448	288,448	0
Prior Year Encumbrances	297,315	297,315	0
Fund Balance at End of Year	\$ 15,636	\$ 35,862	\$ 20,226

**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, 2018***

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<b>PRE-TRIAL SERVICES FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	459	459	0
Total Expenditures	459	459	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(459)	(459)	0
Fund Balance at Beginning of Year	9,026	9,026	0
Fund Balance at End of Year	<u>\$ 8,567</u>	<u>\$ 8,567</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, 2018***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 147,483	\$ 141,423	\$ (6,060)
Intergovernmental Revenues	12,000	19,597	7,597
Total Revenues	<u>159,483</u>	<u>161,020</u>	<u>1,537</u>
<b>Expenditures:</b>			
Conservation and Recreation:			
Auditor:			
Contractual Services	135,000	133,518	1,482
Total Expenditures	<u>135,000</u>	<u>133,518</u>	<u>1,482</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	24,483	27,502	3,019
Fund Balance at Beginning of Year	91,945	91,945	0
Fund Balance at End of Year	<u>\$ 116,428</u>	<u>\$ 119,447</u>	<u>\$ 3,019</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, 2018***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>COMMUNITY BASED CORRECTIONS ACT GRANT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 36,000	\$ 36,000	\$ 0
Total Revenues	36,000	36,000	0
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Personal Services	36,896	36,429	467
Total Expenditures	36,896	36,429	467
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(896)	(429)	467
Fund Balance at Beginning of Year	896	896	0
Fund Balance at End of Year	\$ 0	\$ 467	\$ 467



**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, 2018***

<b>SUPER CLEANUP FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 225,000	\$ 287,618	\$ 62,618
Total Revenues	225,000	287,618	62,618
<b>Expenditures:</b>			
Public Works:			
Transfer Station:			
Materials and Supplies	1,100	1,100	0
Contractual Services	477,941	457,488	20,453
Capital Outlay	150,000	150,000	0
Total Expenditures	629,041	608,588	20,453
Excess (Deficiency) of Revenues Over (Under) Expenditures	(404,041)	(320,970)	83,071
Fund Balance at Beginning of Year	1,313,938	1,313,938	0
Prior Year Encumbrances	5,320	5,320	0
Fund Balance at End of Year	\$ 915,217	\$ 998,288	\$ 83,071

**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, 2018***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 161,510	\$ 171,874	\$ 10,364
Charges for Services	0	2,555	2,555
Total Revenues	161,510	174,429	12,919
<b>Expenditures:</b>			
Public Safety:			
Emergency Management:			
Personal Services	113,504	98,192	15,312
Travel and Transportation	2,617	1,233	1,384
Materials and Supplies	15,143	6,762	8,381
Contractual Services	74,538	42,209	32,329
Other Expenditures	27,484	27,484	0
Capital Outlay	100	0	100
Total Expenditures	233,386	175,880	57,506
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,876)	(1,451)	70,425
Fund Balance at Beginning of Year	85,489	85,489	0
Prior Year Encumbrances	2,989	2,989	0
Fund Balance at End of Year	\$ 16,602	\$ 87,027	\$ 70,425

**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, 2018***

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**ENFORCEMENT AND EDUCATION FUND**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 15,200	\$ 16,952	\$ 1,752
Fines and Forfeitures	14,800	16,633	1,833
Total Revenues	<u>30,000</u>	<u>33,585</u>	<u>3,585</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Contractual Services	25,369	8,118	17,251
Total Expenditures	<u>25,369</u>	<u>8,118</u>	<u>17,251</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,631	25,467	20,836
Fund Balance at Beginning of Year	289,585	289,585	0
Prior Year Encumbrances	7,186	7,186	0
Fund Balance at End of Year	<u>\$ 301,402</u>	<u>\$ 322,238</u>	<u>\$ 20,836</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, 2018***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>JUVENILE DETENTION/REHABILITATION CENTER FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,135,611	\$ 1,705,852	\$ (429,759)
Charges for Services	2,202,350	1,950,610	(251,740)
All Other Revenues	300	2,641	2,341
Total Revenues	4,338,261	3,659,103	(679,158)
<b>Expenditures:</b>			
Public Safety:			
Juvenile Court:			
Personal Services	1,469,407	1,464,979	4,428
Materials and Supplies	77,072	65,075	11,997
Contractual Services	373,699	321,358	52,341
Total Juvenile Court	1,920,178	1,851,412	68,766
West Central Rehabilitation:			
Personal Services	1,725,769	1,615,042	110,727
Travel and Transportation	7,408	7,080	328
Materials and Supplies	187,202	141,166	46,036
Contractual Services	383,500	325,649	57,851
Capital Outlay	61,998	57,998	4,000
Total West Central Rehabilitation	2,365,877	2,146,935	218,942
Total Expenditures	4,286,055	3,998,347	287,708
Excess (Deficiency) of Revenues Over (Under) Expenditures	52,206	(339,244)	(391,450)
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(85,000)	(85,000)	0
Total Other Financing Sources (Uses)	(85,000)	(85,000)	0
Net Change in Fund Balance	(32,794)	(424,244)	(391,450)
Fund Balance at Beginning of Year	1,378,495	1,378,495	0
Prior Year Encumbrances	248,979	248,979	0
Fund Balance at End of Year	\$ 1,594,680	\$ 1,203,230	\$ (391,450)

**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, 2018***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 347,821	\$ 307,822	\$ (39,999)
Charges for Services	205,000	229,280	24,280
Fines and Forfeitures	20,000	27,130	7,130
Total Revenues	<u>572,821</u>	<u>564,232</u>	<u>(8,589)</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	424,089	412,986	11,103
Materials and Supplies	56,051	24,361	31,690
Contractual Services	26,107	21,029	5,078
Other Expenditures	9,924	6,524	3,400
Capital Outlay	32,000	27,566	4,434
Total Expenditures	<u>548,171</u>	<u>492,466</u>	<u>55,705</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	24,650	71,766	47,116
Fund Balance at Beginning of Year	503,170	503,170	0
Prior Year Encumbrances	26,931	26,931	0
Fund Balance at End of Year	<u>\$ 554,751</u>	<u>\$ 601,867</u>	<u>\$ 47,116</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, 2018***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>RECYCLE GRANT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 20,000	\$ 15,000	\$ (5,000)
Total Revenues	<u>20,000</u>	<u>15,000</u>	<u>(5,000)</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	15,711	15,690	21
Materials and Supplies	2,151	1,352	799
Contractual Services	3,159	2,163	996
Total Expenditures	<u>21,021</u>	<u>19,205</u>	<u>1,816</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,021)	(4,205)	(3,184)
Fund Balance at Beginning of Year	55,733	55,733	0
Prior Year Encumbrances	43	43	0
Fund Balance at End of Year	<u>\$ 54,755</u>	<u>\$ 51,571</u>	<u>\$ (3,184)</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, 2018***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 675,000	\$ 901,342	\$ 226,342
Charges for Services	206,000	270,761	64,761
All Other Revenues	2,000	18,070	16,070
Total Revenues	<u>883,000</u>	<u>1,190,173</u>	<u>307,173</u>
<b>Expenditures:</b>			
Public Works:			
Personal Services	113,702	103,430	10,272
Materials and Supplies	162,162	155,499	6,663
Contractual Services	1,069,831	1,066,872	2,959
Capital Outlay	204,707	203,904	803
Total Expenditures	<u>1,550,402</u>	<u>1,529,705</u>	<u>20,697</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(667,402)	(339,532)	327,870
Fund Balance at Beginning of Year	<u>1,074,286</u>	<u>1,074,286</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 406,884</u>	<u>\$ 734,754</u>	<u>\$ 327,870</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, 2018***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 490,622	\$ 1,540,622	\$ 424,020	\$ (1,116,602)
All Other Revenues	0	0	79,020	79,020
Total Revenues	<u>490,622</u>	<u>1,540,622</u>	<u>503,040</u>	<u>(1,037,582)</u>
<b>Expenditures:</b>				
Public Works:				
Commissioners:				
Travel and Transportation	2,172	3,708	3,018	690
Materials and Supplies	3,700	5,201	2,192	3,009
Contractual Services	524,750	601,144	424,573	176,571
Other Expenditures	0	137,705	85,313	52,392
Capital Outlay	0	3,969	3,969	0
Total Expenditures	<u>530,622</u>	<u>751,727</u>	<u>519,065</u>	<u>232,662</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(40,000)	788,895	(16,025)	(804,920)
<b>Other Financing Sources (Uses):</b>				
Advances Out	0	(25,000)	(25,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>0</u>
Net Change in Fund Balance	(40,000)	763,895	(41,025)	(804,920)
Fund Balance at Beginning of Year	448,539	448,539	448,539	0
Prior Year Encumbrances	2,081	2,081	2,081	0
Fund Balance at End of Year	<u>\$ 410,620</u>	<u>\$ 1,214,515</u>	<u>\$ 409,595</u>	<u>\$ (804,920)</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, 2018***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>CHILDREN'S SERVICES BOARD FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,323,000	\$ 2,749,657	\$ 426,657
Charges for Services	400,000	1,010,886	610,886
All Other Revenues	37,458	61,882	24,424
Total Revenues	2,760,458	3,822,425	1,061,967
<b>Expenditures:</b>			
Human Services:			
Children's Services:			
Personal Services	1,819,500	1,664,214	155,286
Travel and Transportation	11,400	7,598	3,802
Materials and Supplies	60,993	49,237	11,756
Contractual Services	1,737,009	1,440,431	296,578
Other Expenditures	12,388	11,338	1,050
Capital Outlay	26,000	0	26,000
Total Children's Services	3,667,290	3,172,818	494,472
Children's Home Farm:			
Contractual Services	12,760	12,760	0
Total Children's Home Farm	12,760	12,760	0
Total Expenditures	3,680,050	3,185,578	494,472
Excess (Deficiency) of Revenues Over (Under) Expenditures	(919,592)	636,847	1,556,439
Fund Balance at Beginning of Year	3,750,260	3,750,260	0
Prior Year Encumbrances	52,482	52,482	0
Fund Balance at End of Year	\$ 2,883,150	\$ 4,439,589	\$ 1,556,439

**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, 2018***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>LEGAL RESEARCH FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 5,376	\$ 4,998	\$ (378)
Fines and Forfeitures	87,200	82,224	(4,976)
Total Revenues	92,576	87,222	(5,354)
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Contractual Services	2,200	2,200	0
Total Common Pleas Court	2,200	2,200	0
Juvenile Court:			
Materials and Supplies	1,000	333	667
Contractual Services	6,000	6,000	0
Capital Outlay	1,000	0	1,000
Total Juvenile Court	8,000	6,333	1,667
Probate Court:			
Materials and Supplies	400	0	400
Contractual Services	1,000	1,000	0
Total Probate Court	1,400	1,000	400
Law Library:			
Personal Services	23,445	23,289	156
Travel and Transportation	500	0	500
Materials and Supplies	900	821	79
Contractual Services	48,236	38,626	9,610
Other Expenditures	2,500	1,288	1,212
Total Law Library	75,581	64,024	11,557
Total Expenditures	87,181	73,557	13,624
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	5,395	13,665	8,270
Fund Balance at Beginning of Year	201,168	201,168	0
Prior Year Encumbrances	10,183	10,183	0
Fund Balance at End of Year	\$ 216,746	\$ 225,016	\$ 8,270

**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, 2018***

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<b>ONE-STOP SHOP FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
General Government:			
Commissioners:			
Contractual Services	16,500	16,500	0
Total Expenditures	<u>16,500</u>	<u>16,500</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,500)	(16,500)	0
Fund Balance at Beginning of Year	97,422	97,422	0
Fund Balance at End of Year	<u>\$ 80,922</u>	<u>\$ 80,922</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, 2018***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>LAW ENFORCEMENT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	140,315	75,811	(64,504)
Charges for Services	\$ 60,000	\$ 93,744	\$ 33,744
Fines and Forfeitures	2,000	3,445	1,445
Total Revenues	<u>202,315</u>	<u>173,000</u>	<u>(29,315)</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	20,570	19,490	1,080
Contractual Services	114,461	103,694	10,767
Other Expenditures	50	0	50
Capital Outlay	10,000	0	10,000
Total Expenditures	<u>145,081</u>	<u>123,184</u>	<u>21,897</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	57,234	49,816	(7,418)
Fund Balance at Beginning of Year	297,381	297,381	0
Prior Year Encumbrances	14,041	14,041	0
Fund Balance at End of Year	<u>\$ 368,656</u>	<u>\$ 361,238</u>	<u>\$ (7,418)</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, 2018***

**CERTIFICATE OF TITLE ADMINISTRATION FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 550,000	\$ 650,861	\$ 100,861
All Other Revenues	0	372	372
Total Revenues	550,000	651,233	101,233
<b>Expenditures:</b>			
General Government:			
Clerk of Courts:			
Personal Services	468,497	441,880	26,617
Travel and Transportation	1,500	0	1,500
Materials and Supplies	16,600	3,390	13,210
Contractual Services	72,625	43,355	29,270
Capital Outlay	7,000	0	7,000
Total Expenditures	566,222	488,625	77,597
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,222)	162,608	178,830
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(32,738)	(18,999)	13,739
Total Other Financing Sources (Uses)	(32,738)	(18,999)	13,739
Net Change in Fund Balance	(48,960)	143,609	192,569
Fund Balance at Beginning of Year	1,269,346	1,269,346	0
Prior Year Encumbrances	2	2	0
Fund Balance at End of Year	\$ 1,220,388	\$ 1,412,957	\$ 192,569

**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, 2018***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 50,000	\$ 63,867	\$ 13,867
Total Revenues	<u>50,000</u>	<u>63,867</u>	<u>13,867</u>
<b>Expenditures:</b>			
General Government:			
Recorder:			
Travel and Transportation	2,812	1,193	1,619
Materials and Supplies	36,000	644	35,356
Contractual Services	154,810	23,175	131,635
Capital Outlay	94,339	72,339	22,000
Total Expenditures	<u>287,961</u>	<u>97,351</u>	<u>190,610</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(237,961)	(33,484)	204,477
Fund Balance at Beginning of Year	165,311	165,311	0
Prior Year Encumbrances	72,669	72,669	0
Fund Balance at End of Year	<u>\$ 19</u>	<u>\$ 204,496</u>	<u>\$ 204,477</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, 2018***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 207,473	\$ 216,740	\$ 9,267
Total Revenues	207,473	216,740	9,267
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Materials and Supplies	32,500	14,422	18,078
Contractual Services	124,524	115,526	8,998
Capital Outlay	39,000	0	39,000
Total Municipal Court	196,024	129,948	66,076
Common Pleas Court:			
Contractual Services	2,000	1,852	148
Total Common Pleas Court	2,000	1,852	148
Probate Court:			
Materials and Supplies	1,500	1,446	54
Contractual Services	3,750	500	3,250
Capital Outlay	5,450	5,450	0
Total Probate Court	10,700	7,396	3,304
Juvenile Court:			
Personal Services	5,510	4,490	1,020
Materials and Supplies	1,000	614	386
Contractual Services	3,733	2,523	1,210
Capital Outlay	2,000	1,024	976
Total Juvenile Court	12,243	8,651	3,592
Total Expenditures	220,967	147,847	73,120
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,494)	68,893	82,387
Fund Balance at Beginning of Year	790,226	790,226	0
Prior Year Encumbrances	4,860	4,860	0
Fund Balance at End of Year	\$ 781,592	\$ 863,979	\$ 82,387

**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, 2018***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>DISPUTE RESOLUTION FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 70,560	\$ 70,560	\$ 0
Fines and Forfeitures	76,000	83,506	7,506
Total Revenues	<u>146,560</u>	<u>154,066</u>	<u>7,506</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	120,044	117,130	2,914
Total Municipal Court	<u>120,044</u>	<u>117,130</u>	<u>2,914</u>
Juvenile Court:			
Materials and Supplies	1,000	0	1,000
Capital Outlay	13,640	0	13,640
Total Juvenile Court	<u>14,640</u>	<u>0</u>	<u>14,640</u>
Total Expenditures	<u>134,684</u>	<u>117,130</u>	<u>17,554</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,876	36,936	25,060
Fund Balance at Beginning of Year	282,761	282,761	0
Fund Balance at End of Year	<u>\$ 294,637</u>	<u>\$ 319,697</u>	<u>\$ 25,060</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, 2018***

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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	\$ 160,000	\$ 189,998	\$ 29,998
Total Revenues	<u>160,000</u>	<u>189,998</u>	<u>29,998</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	42,684	26,423	16,261
Contractual Services	163,871	163,621	250
Other Expenditures	5,358	4,008	1,350
Total Expenditures	<u>211,913</u>	<u>194,052</u>	<u>17,861</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(51,913)	(4,054)	47,859
Fund Balance at Beginning of Year	146,240	146,240	0
Prior Year Encumbrances	32,260	32,260	0
Fund Balance at End of Year	<u>\$ 126,587</u>	<u>\$ 174,446</u>	<u>\$ 47,859</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, 2018***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 27,000	\$ 26,785	\$ (215)
Total Revenues	<u>27,000</u>	<u>26,785</u>	<u>(215)</u>
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Materials and Supplies	1,200	391	809
Contractual Services	9,593	6,896	2,697
Capital Outlay	29,945	5,304	24,641
Total Expenditures	<u>40,738</u>	<u>12,591</u>	<u>28,147</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,738)	14,194	27,932
Fund Balance at Beginning of Year	160,972	160,972	0
Prior Year Encumbrances	1,408	1,408	0
Fund Balance at End of Year	<u>\$ 148,642</u>	<u>\$ 176,574</u>	<u>\$ 27,932</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, 2018***

<b>FOOD SERVICES FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 165,870	\$ 128,524	\$ (37,346)
Total Revenues	165,870	128,524	(37,346)
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	43,000	38,000	5,000
Total Sheriff	43,000	38,000	5,000
West Central Rehabilitation:			
Personal Services	20,641	11,716	8,925
Materials and Supplies	155,136	142,411	12,725
Total West Central Rehabilitation	175,777	154,127	21,650
Total Expenditures	218,777	192,127	26,650
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(52,907)	(63,603)	(10,696)
Fund Balance at Beginning of Year			
Prior Year Encumbrances	65,141	65,141	0
Fund Balance at End of Year	\$ 158,688	\$ 147,992	\$ (10,696)

**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, 2018***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 110,000	\$ 84,843	\$ (25,157)
Total Revenues	<u>110,000</u>	<u>84,843</u>	<u>(25,157)</u>
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Travel and Transportation	7,835	4,949	2,886
Materials and Supplies	5,053	1,121	3,932
Contractual Services	43,961	42,509	1,452
Capital Outlay	11,165	7,657	3,508
Total Expenditures	<u>68,014</u>	<u>56,236</u>	<u>11,778</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	41,986	28,607	(13,379)
Fund Balance at Beginning of Year	375,488	375,488	0
Prior Year Encumbrances	11,388	11,388	0
Fund Balance at End of Year	<u>\$ 428,862</u>	<u>\$ 415,483</u>	<u>\$ (13,379)</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, 2018***

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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, 2018***

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**MUNICIPAL COURT RESTITUTION FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 40,000	\$ 17,285	\$ (22,715)
Total Revenues	<u>40,000</u>	<u>17,285</u>	<u>(22,715)</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Contractual Services	19,914	19,914	0
Total Expenditures	<u>19,914</u>	<u>19,914</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,086	(2,629)	(22,715)
Fund Balance at Beginning of Year	3,103	3,103	0
Prior Year Encumbrances	44	44	0
Fund Balance at End of Year	<u>\$ 23,233</u>	<u>\$ 518</u>	<u>\$ (22,715)</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, 2018***

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<b>CHILDREN'S SERVICES TRUST FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Human Services:			
Children's Services:			
Contractual Services	4,300	4,300	0
Total Expenditures	4,300	4,300	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(4,300)	(4,300)	0
Fund Balance at Beginning of Year	20,374	20,374	0
Prior Year Encumbrances	1,800	1,800	0
Fund Balance at End of Year	\$ 17,874	\$ 17,874	\$ 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 Special Revenue Funds  
For the Year Ended December 31, 2018***

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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>			
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	1,657	1,657	0
Fund Balance at End of Year	<u>\$ 1,657</u>	<u>\$ 1,657</u>	<u>\$ 0</u>



**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2018***

	<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	1,117,443	1,117,443	0
Interest and Fiscal Charges	<u>532,094</u>	<u>494,494</u>	<u>37,600</u>
Total Expenditures	<u>1,649,537</u>	<u>1,611,937</u>	<u>37,600</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,649,537)	(1,611,937)	37,600
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>1,661,484</u>	<u>1,623,862</u>	<u>(37,622)</u>
Total Other Financing Sources (Uses)	<u>1,661,484</u>	<u>1,623,862</u>	<u>(37,622)</u>
Net Change in Fund Balance	11,947	11,925	(22)
Fund Balance at Beginning of Year	<u>110,930</u>	<u>110,930</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 122,877</u>	<u>\$ 122,855</u>	<u>\$ (22)</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, 2018***

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

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2018***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>PERMANENT IMPROVEMENT FUND</b>			
<b>Revenues:</b>			
Taxes	\$ 280,000	\$ 287,619	\$ 7,619
Intergovernmental Revenues	0	410,353	410,353
Charges for Services	0	250,581	250,581
Total Revenues	280,000	948,553	668,553
<b>Expenditures:</b>			
Capital Outlay:			
Commissioners:			
Capital Outlay	1,796,602	1,735,910	60,692
Total Expenditures	1,796,602	1,735,910	60,692
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,516,602)	(787,357)	729,245
<b>Other Financing Sources (Uses):</b>			
Transfers In	244,816	244,816	0
Total Other Financing Sources (Uses)	244,816	244,816	0
Net Change in Fund Balance	(1,271,786)	(542,541)	729,245
Fund Balance at Beginning of Year	65,231	65,231	0
Prior Year Encumbrances	571,316	571,316	0
Fund Balance at End of Year	\$ (635,239)	\$ 94,006	\$ 729,245

**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, 2018***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(244,816)	(244,816)	0
Total Other Financing Sources (Uses)	(244,816)	(244,816)	0
Net Change in Fund Balance	(244,816)	(244,816)	0
Fund Balance at Beginning of Year	687,750	687,750	0
Fund Balance at End of Year	<u>\$ 442,934</u>	<u>\$ 442,934</u>	<u>\$ 0</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2018***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

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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, 2018***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 15,200	\$ 11,346	\$ (3,854)
Total Revenues	<u>15,200</u>	<u>11,346</u>	<u>(3,854)</u>
<b>Expenditures:</b>			
Debt Service:			
Interest and Fiscal Charges	1,985	1,985	0
Total Expenditures	<u>1,985</u>	<u>1,985</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,215	9,361	(3,854)
<b>Other Financing Sources (Uses):</b>			
Advances Out	(11,455)	(11,455)	0
Total Other Financing Sources (Uses)	<u>(11,455)</u>	<u>(11,455)</u>	<u>0</u>
Net Change in Fund Balance	1,760	(2,094)	(3,854)
Fund Balance at Beginning of Year	4,198	4,198	0
Fund Balance at End of Year	<u>\$ 5,958</u>	<u>\$ 2,104</u>	<u>\$ (3,854)</u>



***Fiduciary Funds***

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

***Agency Funds***

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**Payroll Deductions Fund**

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

**Workers' Compensation Fund**

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

**Local Government Fund**

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

**Auto Registration Fund**

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

**Township Gas Fund**

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

**Cigarette Tax Fund**

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

**Special Emergency Planning Fund**

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

**Inheritance Tax Fund**

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

(Continued)



***Agency Funds***

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**Undivided Tax Settlement Fund**

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

**Special Assessment Collection Fund**

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

**Tri-County Board Fund**

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

**County Court Agency Fund**

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

**General County Agency Fund**

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

**Other County Agencies Fund**

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

**Hotel and Motel Lodging Tax Fund**

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

**State Board of Building Standards Fund**

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

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2018**

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
<b>Payroll Deductions Fund</b>				
Assets:				
Cash and Cash Equivalents	\$670,626	\$9,374,037	(\$9,689,785)	\$354,878
Total Assets	<u>\$670,626</u>	<u>\$9,374,037</u>	<u>(\$9,689,785)</u>	<u>\$354,878</u>
Liabilities:				
Due To Others	\$670,626	\$9,374,037	(\$9,689,785)	\$354,878
Total Liabilities	<u>\$670,626</u>	<u>\$9,374,037</u>	<u>(\$9,689,785)</u>	<u>\$354,878</u>
<b>Workers' Compensation Fund</b>				
Assets:				
Cash and Cash Equivalents	\$2,801,208	\$566,887	(\$153,036)	\$3,215,059
Total Assets	<u>\$2,801,208</u>	<u>\$566,887</u>	<u>(\$153,036)</u>	<u>\$3,215,059</u>
Liabilities:				
Due To Others	\$2,801,208	\$566,887	(\$153,036)	\$3,215,059
Total Liabilities	<u>\$2,801,208</u>	<u>\$566,887</u>	<u>(\$153,036)</u>	<u>\$3,215,059</u>
<b>Local Government Fund</b>				
Assets:				
Cash and Cash Equivalents	\$357	\$6,420,498	(\$6,420,498)	\$357
Total Assets	<u>\$357</u>	<u>\$6,420,498</u>	<u>(\$6,420,498)</u>	<u>\$357</u>
Liabilities:				
Due To Others	\$357	\$6,420,498	(\$6,420,498)	\$357
Total Liabilities	<u>\$357</u>	<u>\$6,420,498</u>	<u>(\$6,420,498)</u>	<u>\$357</u>
<b>Auto Registration Fund</b>				
Assets:				
Cash and Cash Equivalents	\$78,363	\$4,514,927	(\$4,514,927)	\$78,363
Total Assets	<u>\$78,363</u>	<u>\$4,514,927</u>	<u>(\$4,514,927)</u>	<u>\$78,363</u>
Liabilities:				
Intergovernmental Payables	\$78,363	\$4,514,927	(\$4,514,927)	\$78,363
Total Liabilities	<u>\$78,363</u>	<u>\$4,514,927</u>	<u>(\$4,514,927)</u>	<u>\$78,363</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2018**

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
<b>Township Gas Fund</b>				
Assets:				
Cash and Cash Equivalents	\$4,993	\$1,081,849	(\$1,081,849)	\$4,993
Total Assets	\$4,993	\$1,081,849	(\$1,081,849)	\$4,993
Liabilities:				
Accrued Liabilities	\$4,993	\$1,081,849	(\$1,081,849)	\$4,993
Total Liabilities	\$4,993	\$1,081,849	(\$1,081,849)	\$4,993
 <b>Cigarette Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$93	\$11,223	(\$11,223)	\$93
Total Assets	\$93	\$11,223	(\$11,223)	\$93
Liabilities:				
Due To Others	\$93	\$11,223	(\$11,223)	\$93
Total Liabilities	\$93	\$11,223	(\$11,223)	\$93
 <b>Special Emergency Planning Fund</b>				
Assets:				
Cash and Cash Equivalents	\$59,776	\$46,743	(\$47,263)	\$59,256
Total Assets	\$59,776	\$46,743	(\$47,263)	\$59,256
Liabilities:				
Due To Others	\$59,776	\$46,743	(\$47,263)	\$59,256
Total Liabilities	\$59,776	\$46,743	(\$47,263)	\$59,256
 <b>Inheritance Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$285,245	\$1,087	(\$6,189)	\$280,143
Total Assets	\$285,245	\$1,087	(\$6,189)	\$280,143
Liabilities:				
Due To Others	\$285,245	\$1,087	(\$6,189)	\$280,143
Total Liabilities	\$285,245	\$1,087	(\$6,189)	\$280,143

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2018**

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
<b>Undivided Tax Settlement Fund</b>				
Assets:				
Cash and Cash Equivalents	\$1,180,788	\$112,312,002	(\$112,984,259)	\$508,531
Investments	1,719,849	1,639,025	(1,719,849)	1,639,025
Taxes Receivable	87,525,907	89,381,415	(87,525,907)	89,381,415
Total Assets	<u>\$90,426,544</u>	<u>\$203,332,442</u>	<u>(\$202,230,015)</u>	<u>\$91,528,971</u>
Liabilities:				
Due To Others	\$90,426,544	\$203,332,442	(\$202,230,015)	\$91,528,971
Total Liabilities	<u>\$90,426,544</u>	<u>\$203,332,442</u>	<u>(\$202,230,015)</u>	<u>\$91,528,971</u>
<b>Special Assessment Collection Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$5,702,429	(\$5,702,429)	\$0
Special Assessments Receivable	5,787,528	6,246,533	(5,787,528)	6,246,533
Total Assets	<u>\$5,787,528</u>	<u>\$11,948,962</u>	<u>(\$11,489,957)</u>	<u>\$6,246,533</u>
Liabilities:				
Due To Others	\$5,787,528	\$11,948,962	(\$11,489,957)	\$6,246,533
Total Liabilities	<u>\$5,787,528</u>	<u>\$11,948,962</u>	<u>(\$11,489,957)</u>	<u>\$6,246,533</u>
<b>Tri-County Board Fund</b>				
Assets:				
Cash and Cash Equivalents	\$2,762,517	\$1,530,489	(\$2,458,529)	\$1,834,477
Investments	4,023,681	5,912,564	(4,023,681)	5,912,564
Taxes Receivable	2,041,350	2,078,551	(2,041,350)	2,078,551
Total Assets	<u>\$8,827,548</u>	<u>\$9,521,604</u>	<u>(\$8,523,560)</u>	<u>\$9,825,592</u>
Liabilities:				
Due To Others	\$8,827,548	\$9,521,604	(\$8,523,560)	\$9,825,592
Total Liabilities	<u>\$8,827,548</u>	<u>\$9,521,604</u>	<u>(\$8,523,560)</u>	<u>\$9,825,592</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2018**

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
<b>County Court Agency Fund</b>				
Assets:				
Cash and Cash Equivalents	\$267,101	\$3,029,925	(\$3,014,860)	\$282,166
Accounts Receivable	721,858	684,156	(721,858)	684,156
Total Assets	<u>\$988,959</u>	<u>\$3,714,081</u>	<u>(\$3,736,718)</u>	<u>\$966,322</u>
Liabilities:				
Due To Others	\$988,959	\$3,714,081	(\$3,736,718)	\$966,322
Total Liabilities	<u>\$988,959</u>	<u>\$3,714,081</u>	<u>(\$3,736,718)</u>	<u>\$966,322</u>
<b>General County Agency Fund</b>				
Assets:				
Cash and Cash Equivalents	\$1,207,455	\$23,037,856	(\$23,009,951)	\$1,235,360
Total Assets	<u>\$1,207,455</u>	<u>\$23,037,856</u>	<u>(\$23,009,951)</u>	<u>\$1,235,360</u>
Liabilities:				
Due To Others	\$1,207,455	\$23,037,856	(\$23,009,951)	\$1,235,360
Total Liabilities	<u>\$1,207,455</u>	<u>\$23,037,856</u>	<u>(\$23,009,951)</u>	<u>\$1,235,360</u>
<b>Other County Agencies Fund</b>				
Assets:				
Cash and Cash Equivalents	\$3,056,939	\$2,990,244	(\$4,026,928)	\$2,020,255
Investments	4,452,495	6,511,350	(4,452,495)	6,511,350
Taxes Receivable	4,077,505	4,142,974	(4,077,505)	4,142,974
Total Assets	<u>\$11,586,939</u>	<u>\$13,644,568</u>	<u>(\$12,556,928)</u>	<u>\$12,674,579</u>
Liabilities:				
Due To Others	\$11,586,939	\$13,644,568	(\$12,556,928)	\$12,674,579
Total Liabilities	<u>\$11,586,939</u>	<u>\$13,644,568</u>	<u>(\$12,556,928)</u>	<u>\$12,674,579</u>
<b>Hotel and Motel Lodging Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$988	\$488,431	(\$488,431)	\$988
Total Assets	<u>\$988</u>	<u>\$488,431</u>	<u>(\$488,431)</u>	<u>\$988</u>
Liabilities:				
Due To Others	\$988	\$488,431	(\$488,431)	\$988
Total Liabilities	<u>\$988</u>	<u>\$488,431</u>	<u>(\$488,431)</u>	<u>\$988</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2018**

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
<b>State Board of Building Standards Fund</b>				
Assets:				
Cash and Cash Equivalents	\$7,362	\$57,154	(\$54,467)	\$10,049
Total Assets	\$7,362	\$57,154	(\$54,467)	\$10,049
Liabilities:				
Due To Others	\$7,362	\$57,154	(\$54,467)	\$10,049
Total Liabilities	\$7,362	\$57,154	(\$54,467)	\$10,049
 <b>Total - All Agency Funds</b>				
Assets:				
Cash and Cash Equivalents	\$12,383,811	\$171,165,781	(\$173,664,624)	\$9,884,968
Investments	10,196,025	14,062,939	(10,196,025)	14,062,939
Taxes Receivable	93,644,762	95,602,940	(93,644,762)	95,602,940
Accounts Receivable	721,858	684,156	(721,858)	684,156
Special Assessments Receivable	5,787,528	6,246,533	(5,787,528)	6,246,533
Total Assets	\$122,733,984	\$287,762,349	(\$284,014,797)	\$126,481,536
Liabilities:				
Intergovernmental Payables	\$78,363	\$4,514,927	(\$4,514,927)	\$78,363
Due to Others	122,650,628	282,165,573	(278,418,021)	126,398,180
Accrued Liabilities	4,993	1,081,849	(1,081,849)	4,993
Total Liabilities	\$122,733,984	\$287,762,349	(\$284,014,797)	\$126,481,536

# 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)*

	2009	2010	2011	2012
<b>Governmental Activities:</b>		*		
Net Investment in Capital Assets	\$75,816,438	\$80,495,795	\$76,873,751	\$85,184,865
Restricted	28,447,736	27,924,768	29,506,150	41,635,181
Unrestricted	18,177,572	14,393,118	19,033,723	10,991,479
Total Governmental Activities Net Position	<u>\$122,441,746</u>	<u>\$122,813,681</u>	<u>\$125,413,624</u>	<u>\$137,811,525</u>
<b>Business-type Activities:</b>			*	
Net Investment in Capital Assets	\$7,277,791	\$12,746,045	\$16,374,119	\$23,385,478
Unrestricted	1,684,946	2,225,637	3,318,358	4,021,911
Total Business-type Activities Net Position	<u>\$8,962,737</u>	<u>\$14,971,682</u>	<u>\$19,692,477</u>	<u>\$27,407,389</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	\$83,094,229	\$93,241,840	\$93,247,870	\$108,570,343
Restricted	28,447,736	27,924,768	29,506,150	41,635,181
Unrestricted	19,862,518	16,618,755	22,352,081	15,013,390
Total Primary Government Net Position	<u>\$131,404,483</u>	<u>\$137,785,363</u>	<u>\$145,106,101</u>	<u>\$165,218,914</u>

Source: County Auditor's Office

\* - Restated

*Miami County, Ohio*

2013	2014	2015	2016	2017	2018
	*	*		*	
\$84,623,128	\$86,005,206	\$94,156,251	\$95,608,351	\$97,759,948	\$99,551,759
48,622,838	52,747,621	48,232,112	52,321,051	52,299,804	52,149,089
13,699,188	(7,600,496)	(5,071,531)	(4,940,378)	(32,394,680)	(34,847,662)
<u>\$146,945,154</u>	<u>\$131,152,331</u>	<u>\$137,316,832</u>	<u>\$142,989,024</u>	<u>\$117,665,072</u>	<u>\$116,853,186</u>
	*	*			
\$23,150,045	\$23,324,831	\$22,946,945	\$23,720,481	\$24,730,864	\$25,346,134
5,290,439	5,562,414	7,298,491	7,083,255	5,487,775	5,239,295
<u>\$28,440,484</u>	<u>\$28,887,245</u>	<u>\$30,245,436</u>	<u>\$30,803,736</u>	<u>\$30,218,639</u>	<u>\$30,585,429</u>
\$107,773,173	\$109,330,037	\$117,103,196	\$119,328,832	\$122,490,812	\$124,897,893
48,622,838	52,747,621	48,232,112	52,321,051	52,299,804	52,149,089
18,989,627	(2,038,082)	2,226,960	2,142,877	(26,906,905)	(29,608,367)
<u>\$175,385,638</u>	<u>\$160,039,576</u>	<u>\$167,562,268</u>	<u>\$173,792,760</u>	<u>\$147,883,711</u>	<u>\$147,438,615</u>

**Miami County, Ohio**

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

	2009	2010	2011
<b>Expenses</b>			
Governmental Activities:			
Public Safety	\$19,547,540	\$18,139,014	\$16,418,718
Health	14,234,058	14,011,503	13,390,803
Human Services	14,987,085	12,761,984	12,390,060
Conservation and Recreation	602,603	538,551	542,840
Public Works	10,809,904	11,840,755	14,052,691
General Government	15,246,637	12,851,916	14,671,764
Interest and Fiscal Charges	250,342	351,205	496,312
<i>Total Governmental Activities Expenses</i>	<u>75,678,169</u>	<u>70,494,928</u>	<u>71,963,188</u>
Business-type Activities:			
Water	1,469,710	1,465,738	1,716,456
Sewer	2,282,710	2,463,509	3,038,304
Transfer Station	4,482,949	5,140,902	5,328,031
Sheriff Police Rotary	419,668	409,201	421,552
<i>Total Business-type Activities Expenses</i>	<u>8,655,037</u>	<u>9,479,350</u>	<u>10,504,343</u>
<i>Total Primary Government Expenses</i>	<u>\$84,333,206</u>	<u>\$79,974,278</u>	<u>\$82,467,531</u>
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services			
Public Safety	\$5,248,129	\$6,311,731	\$4,169,361
Health	542,738	682,346	671,843
Human Services	2,186,559	2,130,811	2,067,902
Public Works	1,688,791	2,501,104	2,279,469
General Government	5,380,347	6,015,375	5,948,000
Operating Grants and Contributions	21,544,583	15,142,033	16,371,227
Capital Grants and Contributions	9,717,152	6,327,060	11,496,687
<i>Total Governmental Activities Program Revenues</i>	<u>46,308,299</u>	<u>39,110,460</u>	<u>43,004,489</u>

*Miami County, Ohio*

2012	2013	2014	2015	2016	2017	2018
\$15,692,704	\$16,819,974	\$18,205,049	\$20,363,663	\$19,887,699	\$24,337,634	\$23,147,226
15,901,185	16,571,844	16,925,372	16,775,153	19,729,564	18,676,528	19,081,853
11,075,877	11,228,512	11,598,335	12,255,315	12,491,038	12,084,431	11,874,906
605,984	546,876	609,658	543,547	544,862	479,399	632,191
8,397,223	11,004,745	8,455,479	15,206,194	8,571,845	9,259,120	11,044,038
14,678,303	14,297,379	14,860,827	15,569,575	16,912,359	18,965,774	18,749,466
320,406	372,758	404,156	382,933	570,481	580,037	501,230
<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>	<u>84,382,923</u>	<u>85,030,910</u>
1,462,077	1,420,753	1,361,687	1,635,761	1,773,342	1,706,829	1,822,144
2,491,626	2,671,319	2,415,864	2,650,494	2,328,792	2,586,992	2,942,794
5,378,338	4,924,796	4,136,491	3,915,890	4,872,273	5,222,292	5,667,016
332,117	327,898	259,978	231,113	249,015	295,467	276,149
<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>9,811,580</u>	<u>10,708,103</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>	<u>\$94,194,503</u>	<u>\$95,739,013</u>
\$5,060,027	\$4,788,928	\$5,199,014	\$7,551,895	\$5,033,012	\$5,548,934	\$6,105,548
633,780	932,803	959,397	1,078,285	1,769,113	1,784,058	910,734
1,738,403	2,102,213	2,463,601	2,663,718	2,738,686	2,239,982	2,300,600
1,114,844	1,579,475	2,024,401	2,560,828	1,639,010	1,830,760	2,381,977
6,073,523	5,478,067	6,377,138	6,627,523	6,651,707	6,979,326	7,061,399
17,690,268	21,332,101	18,045,777	19,506,422	22,001,300	16,306,987	19,879,207
13,108,196	8,977,920	8,300,509	12,147,520	8,524,454	8,577,655	8,100,932
<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>	<u>43,267,702</u>	<u>46,740,397</u>

(Continued)

**Miami County, Ohio**

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

	2009	2010	2011
<b>Business-type Activities:</b>			
Charges for Services			
Water	1,400,272	1,514,081	1,635,328
Sewer	1,837,662	2,277,358	2,210,553
Transfer Station	4,724,944	4,931,863	5,306,795
Sheriff Police Rotary	453,597	450,831	436,890
Operating Grants and Contributions	0	2,000	0
Capital Grants and Contributions	954,448	6,312,162	3,982,755
<i>Total Business-type Activities Program Revenues</i>	<u>9,370,923</u>	<u>15,488,295</u>	<u>13,572,321</u>
<i>Total Primary Government Program Revenues</i>	<u>55,679,222</u>	<u>54,598,755</u>	<u>56,576,810</u>
<b>Net (Expense)/Revenue</b>			
Governmental Activities	(29,369,870)	(31,384,468)	(28,958,699)
Business-type Activities	715,886	6,008,945	3,067,978
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$28,653,984)</u>	<u>(\$25,375,523)</u>	<u>(\$25,890,721)</u>
<b>General Revenues and Other Changes in Net Position</b>			
Governmental Activities:			
Property Taxes	\$11,543,867	\$11,660,153	\$11,630,674
Sales Taxes	10,212,579	13,068,296	13,898,866
Intergovernmental, Unrestricted	5,566,441	5,582,505	4,645,087
Investment Earnings	1,050,564	399,929	467,556
Miscellaneous	716,033	657,784	916,459
Transfers	0	0	0
<i>Total Governmental Activities</i>	<u>29,089,484</u>	<u>31,368,667</u>	<u>31,558,642</u>
Business-type Activities:			
Transfers	0	0	0
<i>Total Business-type Activities</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$29,089,484</u>	<u>\$31,368,667</u>	<u>\$31,558,642</u>
<b>Change in Net Position</b>			
Governmental Activities	(\$280,386)	(\$15,801)	\$2,599,943
Business-type Activities	715,886	6,008,945	3,067,978
<i>Total Primary Government Change in Net Position</i>	<u>\$435,500</u>	<u>\$5,993,144</u>	<u>\$5,667,921</u>

Source: County Auditor's Office

*Miami County, Ohio*

2012	2013	2014	2015	2016	2017	2018
1,863,830	1,767,248	1,719,875	1,754,925	1,978,457	1,858,127	1,896,175
2,316,751	2,267,529	2,058,286	2,037,702	2,253,611	2,371,552	2,421,178
5,246,512	5,177,900	5,049,832	5,431,706	4,794,971	5,094,204	5,886,857
353,477	362,366	308,211	281,546	295,247	299,411	311,666
0	0	0	0	0	0	0
7,598,500	802,818	496,824	475,786	459,436	802,746	559,017
17,379,070	10,377,861	9,633,028	9,981,665	9,781,722	10,426,040	11,074,893
62,798,111	55,569,368	53,002,865	62,117,856	58,139,004	53,693,742	57,815,290
(21,252,641)	(25,650,581)	(27,689,039)	(28,960,189)	(30,350,566)	(41,115,221)	(38,290,513)
7,714,912	1,033,095	1,459,008	1,548,407	558,300	614,460	366,790
<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>	<u>(\$40,500,761)</u>	<u>(\$37,923,723)</u>
\$12,870,358	\$12,673,082	\$13,026,616	\$13,398,330	\$13,305,746	\$13,511,784	\$13,481,402
14,992,078	15,653,671	16,400,267	17,321,797	18,013,536	18,163,945	18,120,145
4,105,750	4,678,415	4,616,868	4,040,688	3,994,483	4,483,013	3,704,969
374,294	81,793	430,043	428,712	450,619	712,460	1,365,811
1,308,062	1,697,249	282,993	293,510	258,374	349,888	806,300
0	0	0	0	0	118,750	0
33,650,542	34,784,210	34,756,787	35,483,037	36,022,758	37,339,840	37,478,627
0	0	0	0	0	(118,750)	0
0	0	0	0	0	(118,750)	0
<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>	<u>\$37,221,090</u>	<u>\$37,478,627</u>
\$12,397,901	\$9,133,629	\$7,067,748	\$6,522,848	\$5,672,192	(\$3,775,381)	(\$811,886)
7,714,912	1,033,095	1,459,008	1,548,407	558,300	495,710	366,790
<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>	<u>(\$3,279,671)</u>	<u>(\$445,096)</u>

## *Miami County, Ohio*

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

	2009	2010	2011	2012
General Fund				
Nonspendable	\$0	\$0	\$608,364	\$592,566
Assigned	0	0	619,924	1,072,498
Unassigned	0	0	13,530,557	14,887,562
Reserved	1,569,366	1,457,500	0	0
Unreserved	9,836,526	10,759,197	0	0
<i>Total General Fund</i>	<u>11,405,892</u>	<u>12,216,697</u>	<u>14,758,845</u>	<u>16,552,626</u>
All Other Governmental Funds				
Nonspendable	0	0	362,752	287,289
Restricted	0	0	28,737,844	30,327,389
Committed	0	0	301,552	484,169
Unassigned	0	0	(71,394)	(3,764,797)
Reserved	6,295,585	6,540,518	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	22,745,377	21,013,612	0	0
Capital Projects Funds	(2,106,161)	1,774,822	0	0
<i>Total All Other Governmental Funds</i>	<u>26,934,801</u>	<u>29,328,952</u>	<u>29,330,754</u>	<u>27,334,050</u>
<i>Total Governmental Funds</i>	<u><u>\$38,340,693</u></u>	<u><u>\$41,545,649</u></u>	<u><u>\$44,089,599</u></u>	<u><u>\$43,886,676</u></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*

2013	2014	2015	2016	2017	2018
\$655,377	\$672,996	\$709,915	\$661,342	\$692,129	\$720,559
5,220,127	5,343,137	6,639,272	7,867,716	6,346,482	6,141,561
11,283,760	11,942,338	11,999,113	11,763,288	15,405,570	18,752,761
0	0	0	0	0	0
0	0	0	0	0	0
<u>17,159,264</u>	<u>17,958,471</u>	<u>19,348,300</u>	<u>20,292,346</u>	<u>22,444,181</u>	<u>25,614,881</u>
370,333	550,419	611,913	551,566	591,162	616,442
34,628,641	36,690,421	36,677,310	41,158,781	42,351,477	41,360,870
525,829	766,033	969,794	1,236,219	1,524,922	1,082,485
(113,764)	(161,225)	(4,672,318)	(172,211)	(65,394)	(68,222)
0	0	0	0	0	0
0	0	0	0	0	0
<u>35,411,039</u>	<u>37,845,648</u>	<u>33,586,699</u>	<u>42,774,355</u>	<u>44,402,167</u>	<u>42,991,575</u>
<u>\$52,570,303</u>	<u>\$55,804,119</u>	<u>\$52,934,999</u>	<u>\$63,066,701</u>	<u>\$66,846,348</u>	<u>\$68,606,456</u>

## *Miami County, Ohio*

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

	2009	2010	2011	2012
<b>Revenues:</b>				
Taxes	\$21,716,888	\$24,642,365	\$25,492,122	\$27,828,466
Intergovernmental Revenues	32,292,173	30,947,595	30,090,830	28,084,064
Charges for Services	12,730,797	14,402,523	11,851,532	12,128,557
Licenses and Permits	618,133	816,818	787,109	1,079,176
Investment Earnings	1,036,191	564,401	498,547	378,514
Fines and Forfeitures	1,533,246	1,431,709	1,307,434	1,321,412
All Other Revenue	1,224,378	1,060,312	1,894,260	1,244,690
<b>Total Revenue</b>	<u>71,151,806</u>	<u>73,865,723</u>	<u>71,921,834</u>	<u>72,064,879</u>
<b>Expenditures:</b>				
Current:				
Public Safety	18,600,299	17,690,873	15,544,939	15,725,885
Health	13,801,169	13,918,324	12,853,797	15,969,575
Human Services	14,748,863	12,609,589	12,039,941	11,271,869
Conservation and Recreation	602,603	538,551	542,840	605,984
Public Works	10,217,135	11,997,282	13,213,684	7,388,860
General Government	14,576,070	13,643,226	13,524,986	14,069,902
Capital Outlay	4,068,048	3,982,949	1,456,394	6,424,365
Debt Service:				
Principal Retirement	504,400	516,886	423,179	375,871
Interest and Fiscal Charges	251,900	375,980	308,840	334,673
<b>Total Expenditures</b>	<u>77,370,487</u>	<u>75,273,660</u>	<u>69,908,600</u>	<u>72,166,984</u>
Excess (Deficiency) of Revenues Over Expenditures	(6,218,681)	(1,407,937)	2,013,234	(102,105)

*Miami County, Ohio*

2013	2014	2015	2016	2017	2018
\$28,408,050	\$29,710,252	\$30,719,128	\$31,290,454	\$31,737,789	\$31,626,858
32,371,448	30,505,093	35,499,146	34,221,721	30,708,949	31,099,233
12,603,491	12,465,900	16,070,718	13,259,977	14,342,730	13,315,311
1,062,559	1,468,834	1,563,757	1,631,344	1,651,934	2,254,322
93,228	430,043	428,712	450,619	712,460	1,365,811
1,254,510	1,189,452	1,233,002	1,193,406	1,259,618	1,231,691
1,385,518	2,365,447	2,135,518	2,138,537	1,584,820	2,569,582
<u>77,178,804</u>	<u>78,135,021</u>	<u>87,649,981</u>	<u>84,186,058</u>	<u>81,998,300</u>	<u>83,462,808</u>
17,040,768	17,924,264	20,449,769	18,476,107	21,242,408	19,826,220
16,939,084	17,010,565	16,808,097	19,424,145	17,659,639	18,228,236
11,423,078	11,545,539	12,223,554	12,256,813	11,201,756	10,836,963
546,876	609,658	543,547	544,862	479,399	632,191
10,785,487	11,394,608	15,829,063	9,827,812	11,522,100	12,118,722
14,081,283	14,347,335	14,918,028	15,744,547	15,684,424	16,064,489
1,436,435	1,256,269	8,804,051	1,413,579	354,504	959,650
583,700	592,850	617,000	825,300	1,242,843	2,549,098
464,028	405,508	384,240	559,553	607,962	529,551
<u>73,300,739</u>	<u>75,086,596</u>	<u>90,577,349</u>	<u>79,072,718</u>	<u>79,995,035</u>	<u>81,745,120</u>
3,878,065	3,048,425	(2,927,368)	5,113,340	2,003,265	1,717,688

(Continued)

## *Miami County, Ohio*

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

	2009	2010	2011	2012
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources - Capital Leases	0	0	0	0
Refunding General Obligation Bonds	0	0	3,730,850	0
General Obligation Bonds Issued	0	4,570,000	0	0
Premium on Refunding G.O. Bonds	0	0	106,770	0
Premium on General Obligation Bonds	0	40,979	0	0
Payment to Refunded Bond Escrow Agent	0	0	(3,785,568)	0
Transfers In	976,550	714,551	705,846	971,850
Transfers Out	(976,550)	(714,551)	(705,846)	(971,850)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>4,610,979</u>	<u>52,052</u>	<u>0</u>
<b>Net Change in Fund Balance</b>	<u>(\$6,218,681)</u>	<u>\$3,203,042</u>	<u>\$2,065,286</u>	<u>(\$102,105)</u>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	1.05%	1.31%	1.10%	1.22%

Source: County Auditor's Office

*Miami County, Ohio*

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2013	2014	2015	2016	2017	2018
0	0	0	0	1,648,488	0
0	0	0	0	0	0
4,620,000	0	0	4,612,302	0	0
0	0	0	0	0	0
103,106	0	0	473,786	0	0
0	0	0	0	0	0
929,307	1,976,516	1,118,343	1,797,601	1,720,028	1,874,987
(929,307)	(1,976,516)	(1,118,343)	(1,797,601)	(1,601,278)	(1,874,987)
4,723,106	0	0	5,086,088	1,767,238	0
<u>\$8,601,171</u>	<u>\$3,048,425</u>	<u>(\$2,927,368)</u>	<u>\$10,199,428</u>	<u>\$3,770,503</u>	<u>\$1,717,688</u>
1.48%	1.43%	1.26%	1.85%	2.46%	3.99%

## *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>	2009	2010	2011	2012
<b>Real Property</b>				
Assessed	\$2,104,198	\$2,103,557	\$2,110,201	\$2,112,239
Actual	6,011,994	6,010,163	6,029,146	6,034,969
<b>Public Utility</b>				
Assessed	53,868	56,115	57,423	61,065
Actual	153,909	160,329	164,066	174,471
<b>Total</b>				
Assessed	2,158,066	2,159,672	2,167,624	2,173,304
Actual	6,165,903	6,170,491	6,193,211	6,209,440
<b>Assessed Value as a Percentage of Actual Value</b>	35.00%	35.00%	35.00%	35.00%
<b>Total Direct Tax Rate</b>	8.81	8.81	8.81	8.75

Source: County Auditor's Office

Property is revalued every six years. Assessed value of Real Property are at 35% of Estimated True Value.

*Miami County, Ohio*

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2013	2014	2015	2016	2017	2018
\$2,046,764	\$2,061,141	\$2,080,187	\$2,202,206	\$2,214,577	\$2,252,722
5,847,897	5,888,974	5,943,391	6,292,017	6,327,363	6,436,349
66,912	69,124	71,269	76,118	79,238	79,238
191,177	197,497	203,626	217,480	226,394	226,394
2,113,676	2,130,265	2,151,456	2,278,324	2,293,815	2,331,960
6,039,074	6,086,471	6,147,017	6,509,497	6,553,757	6,662,743
35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
8.81	8.81	8.81	8.82	9.22	9.22

## *Miami County, Ohio*

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

	2009	2010	2011	2012
<b>Direct County Rates</b>				
General Fund	2.40	2.40	2.40	2.34
Park Levy	1.10	1.10	1.10	1.10
Special Bridge	0.45	0.45	0.45	0.45
Riverside School	4.20	4.20	4.20	4.20
Tri-County Mental Health	0.60	0.60	0.60	0.60
Conservancy	0.06	0.06	0.06	0.06
Total	8.81	8.81	8.81	8.75
<b>Overlapping Rates</b>				
Corporations	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53	.70 - 18.53
Townships	1.10 - 9.40	.40 - 9.40	.40 - 9.40	0 - 9.40
School Districts	29.15 - 70.05	29.15 - 70.05	29.15 - 70.05	29.07 - 75.95
Joint Vocational School Districts	2.58 - 5.36	2.58 - 5.32	2.58 - 5.32	2.58 - 5.30

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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2013	2014	2015	2016	2017	2018
2.40	2.40	2.40	2.40	2.40	2.40
1.10	1.10	1.10	1.10	1.50	1.50
0.45	0.45	0.45	0.45	0.45	0.45
4.20	4.20	4.20	4.20	4.20	4.20
0.60	0.60	0.60	0.60	0.60	0.60
0.06	0.06	0.06	0.07	0.07	0.07
8.81	8.81	8.81	8.82	9.22	9.22
1.40-18.53	1.40 - 18.53	.55 - 18.53	.55 - 18.53	.55 - 18.53	.55 - 23.53
1.10 - 9.40	1.10 - 9.40	0 - 9.40	0 - 9.40	0 - 12.30	0 - 12.30
28.90 - 75.95	28.65 - 75.95	28.42 - 75.95	28.41 - 81.85	28.29 - 81.85	28.20 - 66.80
2.58 - 5.32	2.58 - 5.30	2.58 - 5.30	2.58 - 5.26	3.00 - 5.22	3.00 - 4.90

## Miami County, Ohio

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

		2018		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power & Light	Utilities	\$60,297,560	1	2.68%
Upper Valley Medical Center	Hospital	24,295,590	2	1.08%
American Honda Motor	Manufacturing	18,906,930	3	0.84%
Vectren Energy Delivery	Utilities	16,911,610	4	0.75%
Meijer Distribution Inc	Warehouse	15,899,670	5	0.71%
Pioneer Rural Electric	Utilities	6,931,910	6	0.31%
Hobart Corporation	Manufacturing	3,717,980	7	0.17%
Kroger Company	Retail	3,597,730	8	0.16%
Harveyco LLC	Retail	3,516,520	9	0.16%
Menard Inc	Retail	3,466,760	10	0.15%
Subtotal		157,542,260		7.01%
All Others		2,095,179,740		92.99%
Total		\$2,252,722,000		100.00%

		2009		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power and Light Company	Utilities	\$42,977,650	1	2.04%
Midamco	Retail	8,334,290	2	0.40%
American Honda Motor	Manufacturing	6,408,920	3	0.30%
Meijer Distribution Inc.	Warehouse	6,344,740	4	0.30%
Vectren Energy Delivery	Utilities	5,330,350	5	0.25%
Pioneer Rural Electric	Utilities	5,321,280	6	0.25%
Towne Park LLC	Apartments	5,175,530	7	0.25%
Harvey A. Tolson	Retail	3,724,630	8	0.18%
Menard Inc.	Retail	3,493,950	9	0.17%
MED-TERRA Inc.	Medical	3,413,730	10	0.16%
Subtotal		90,525,070		4.30%
All Others		2,013,672,930		95.70%
Total		\$2,104,198,000		100.00%

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>2009</u>	<u>2010</u>	<u>2011</u>
<b>Total Tax Levy</b> <sup>(1)</sup>	\$16,271,945	\$17,091,793	\$17,248,629
<b>Collections within the Fiscal Year of the Levy</b>			
Current Tax Collections	15,844,376	16,614,668	16,815,236
Percent of Levy Collected	97.37%	97.21%	97.49%
Delinquent Tax Collections	<u>481,486</u>	<u>454,667</u>	<u>461,353</u>
Total Tax Collections <sup>(2)</sup>	16,325,862	17,069,335	17,276,589
<b>Percent of Total Tax Collections To Tax Levy</b>	100.33%	99.87%	100.16%
<b>Accumulated Outstanding Delinquent Taxes</b>	881,820	910,935	920,963
<b>Percentage of Accumulated Delinquent Taxes to Total Tax Levy</b>	5.42%	5.33%	5.34%

Notes:

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

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

Source: County Auditor's Office

*Miami County, Ohio*

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<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$19,239,431	\$19,262,043	\$19,479,421	\$19,727,992	\$20,538,732	\$21,460,549	\$22,377,611
18,779,671	18,808,282	19,028,693	19,254,911	20,070,458	21,087,430	21,969,429
97.61%	97.64%	97.69%	97.60%	97.72%	98.26%	98.18%
<u>458,971</u>	<u>444,413</u>	<u>536,816</u>	<u>582,369</u>	<u>568,630</u>	<u>501,328</u>	<u>455,660</u>
19,238,642	19,252,695	19,565,509	19,837,280	20,639,088	21,588,758	22,425,089
100.00%	99.95%	100.44%	100.55%	100.49%	100.60%	100.21%
1,015,772	995,414	951,379	860,102	825,133	704,541	675,063
5.28%	5.17%	4.88%	4.36%	4.02%	3.28%	3.02%

## *Miami County, Ohio*

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

	2009	2010	2011	2012
Sales Tax Payments	\$2,926,985	\$3,689,071	\$4,139,377	\$4,343,084
Direct Pay Tax Return Payments	294,993	680,578	678,571	979,056
Seller's Use Tax Return Payments	774,112	997,562	1,151,794	1,197,025
Consumer's Use Tax Return Payments	162,733	280,535	322,199	331,917
Motor Vehicle Tax Payments	1,406,095	1,759,562	1,986,967	2,189,811
Non-Resident Motor Vehicle Tax	13,391	23,433	34,242	37,492
Watercraft and Outboard Motors	18,739	30,252	20,434	25,485
Department of Liquor Control	31,852	40,655	42,136	43,977
Sales Tax on Motor Vehicle Fuel Refunds	3,849	1,707	3,378	4,294
Sales/Use Tax Voluntary Payments	5,376	10,523	7,939	12,084
Certified Assessment Payments	0	0	0	0
Statewide Master Numbers	4,276,822	5,420,346	5,494,965	5,701,430
Sales/Use Tax Assessment Payments	125,969	76,003	94,439	95,173
Streamlined Sales Tax Payments	4,890	5,700	6,942	7,376
Use Tax from Ohio IT 1040	0	0	0	0
Transient Sales	0	0	0	0
Use Tax Amnesty Payments	0	0	0	0
Managed Audit Sale/Use Payment	0	0	0	0
Adjustments Made to Prior Allocations	0	0	23	8,192
Less 1% Administrative Rotary Fund	(99,871)	(129,516)	(139,418)	(149,178)
Sales/Use Tax Refunds Approved	(58,738)	(64,258)	(41,561)	(58,534)
<b>Total</b>	<b>\$9,887,197</b>	<b>\$12,822,153</b>	<b>\$13,802,427</b>	<b>\$14,768,683</b>
Sales Tax Rate	1.00%	1.25%	1.25%	1.25%

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

**Source:** State Department of Taxation

*Miami County, Ohio*

2013	2014	2015	2016	2017	2018
\$4,618,687	\$4,780,560	\$2,898,672	\$3,075,531	\$3,127,280	\$3,445,130
1,017,411	1,143,488	1,339,520	1,345,756	1,289,863	474,116
1,387,780	1,491,666	1,666,752	1,928,712	2,064,165	2,373,951
378,298	382,612	450,002	466,879	426,232	407,008
2,429,481	2,535,010	2,692,285	2,806,265	3,049,556	3,127,984
48,821	51,080	70,790	66,736	76,964	75,759
29,024	32,674	31,799	34,321	41,586	49,228
46,730	48,357	54,319	61,753	66,380	69,565
4,432	5,008	4,117	4,089	13,103	6,585
18,188	36,722	32,667	19,204	9,817	18,799
0	0	83,159	67,776	77,762	83,480
5,719,148	5,792,724	6,084,831	6,308,861	6,358,474	6,383,348
88,435	52,495	49,358	123,473	45,972	111,951
6,627	5,273	16,057	25,216	36,484	36,392
0	0	0	0	0	6,503
0	0	1,896,157	1,728,273	1,700,324	1,492,144
0	929	33	14	0	3,129
0	11,350	18,086	41,738	71,742	17,856
46,094	(140)	0	0	0	(5,471)
(158,164)	(163,468)	(173,734)	(180,475)	(184,417)	(181,557)
(22,707)	(23,016)	(15,239)	(57,145)	(13,976)	(21,720)
<u>\$15,658,285</u>	<u>\$16,183,325</u>	<u>\$17,199,630</u>	<u>\$17,866,977</u>	<u>\$18,257,312</u>	<u>\$17,974,180</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*

	2009	2010	2011	2012
<b>Governmental Activities</b> <sup>(1)</sup>				
General Obligation Bonds Payable	\$4,530,000	\$8,620,000	\$8,452,850	\$8,089,650
Superfund Site Liability	8,765,900	8,264,410	7,762,920	7,261,430
Capital Leases	74,736	37,850	12,671	0
<b>Business-type Activities</b> <sup>(1)</sup>			(4)	
General Obligation Bonds Payable	\$8,865,000	\$8,190,000	\$8,317,150	\$7,750,350
OPWC Loans Payable	931,750	855,900	930,050	854,200
OWDA Loans Payable	1,171,436	2,655,212	3,134,611	3,984,639
Total Primary Government	<u>\$24,338,822</u>	<u>\$28,623,372</u>	<u>\$28,610,252</u>	<u>\$27,940,269</u>
<b>Population</b> <sup>(2)</sup>				
Miami County	98,868	102,506	102,506	102,506
Outstanding Debt Per Capita	\$246	\$279	\$279	\$273
<b>Income</b> <sup>(3)</sup>				
Personal (in thousands)	3,331,852	3,593,040	3,794,875	4,016,288
Percentage of Personal Income	0.73%	0.80%	0.75%	0.70%

**Sources:**

- (1) Source: County Auditor's Office
- (2) US Bureau of Census, Population Division
- (3) US Department of Commerce, Bureau of Economic Analysis - Amounts may change when updated information becomes available.
- (4) The Balance of the OWDA Loans Payable was restated in 2011.



*Miami County, Ohio*

2013	2014	2015	2016	2017	2018
\$12,125,950	\$11,533,100	\$10,916,100	\$15,176,888	\$14,125,942	\$12,983,563
6,759,940	6,258,450	5,756,960	5,255,470	4,753,980	4,252,490
0	0	0	0	1,431,655	0
\$7,164,050	\$6,551,899	\$5,928,899	\$5,596,897	\$4,912,905	\$4,475,347
770,850	729,175	623,750	560,000	691,250	617,500
6,051,272	5,953,593	5,907,436	5,529,636	5,175,146	4,825,968
<u>\$32,872,062</u>	<u>\$31,026,217</u>	<u>\$29,133,145</u>	<u>\$32,118,891</u>	<u>\$31,090,878</u>	<u>\$27,154,868</u>
102,506	102,506	102,506	102,506	102,506	102,506
\$321	\$303	\$284	\$313	\$303	\$265
4,140,935	4,131,094	4,299,307	4,474,387	4,647,622	4,647,622
0.79%	0.75%	0.68%	0.72%	0.67%	0.58%

## *Miami County, Ohio*

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

Year	2009	2010	2011	2012
<b>Population</b> <sup>(1)</sup>	98,868	102,506	102,506	102,506
<b>Assessed Value</b> <sup>(2)</sup>	\$2,158,066	\$2,159,672	\$2,167,624	\$2,173,304
<b>General Bonded Debt</b> <sup>(3)</sup>				
General Obligation Bonds	\$13,395,000	\$16,810,000	\$16,770,000	\$15,840,000
<b>Resources Available to Pay Principal</b> <sup>(4)</sup>	\$84,564	\$43,696	\$43,203	\$56,718
<b>Net General Bonded Debt</b>	\$13,310,436	\$16,766,304	\$16,726,797	\$15,783,282
<b>Ratio of Net Bonded Debt to Estimated Actual Value</b>	0.62%	0.78%	0.77%	0.73%
<b>Net Bonded Debt per Capita</b>	\$134.63	\$163.56	\$163.18	\$153.97

**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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2013	2014	2015	2016	2017	2018
102,506	102,506	102,506	102,506	102,506	102,506
\$2,113,676	\$2,130,265	\$2,151,456	\$2,278,324	\$2,293,815	\$2,331,960
\$19,290,000	\$18,084,999	\$16,844,999	\$20,773,785	\$19,038,847	\$17,458,910
\$74,889	\$76,353	\$88,287	\$99,941	\$110,930	\$122,855
\$19,215,111	\$18,008,646	\$16,756,712	\$20,673,844	\$18,927,917	\$17,336,055
0.91%	0.85%	0.78%	0.91%	0.83%	0.74%
\$187.45	\$175.68	\$163.47	\$201.68	\$184.65	\$169.12



**Miami County, Ohio**

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*Computation of Direct and Overlapping  
Debt Attributable to Governmental Activities  
December 31, 2018*

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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	\$17,236,053	100.00%	\$17,236,053
<b>Overlapping:</b>			
Corporations wholly within the County	23,676,117	100.00%	23,676,117
Corporations with Overlapping Boundaries	107,538,498	1.75%	1,881,924
School Districts wholly within the County	52,682,497	100.00%	<u>52,682,497</u>
		Subtotal	<u>78,240,538</u>
		Total	<u><u>\$95,476,591</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	2009	2010	2011	2012
<u>Total Debt</u>				
Net Assessed Valuation	\$2,158,066,000	\$2,159,672,000	\$2,167,624,000	\$2,173,304,000
Debt Limit (1) (a)	52,451,650	52,491,800	52,690,600	52,832,600
County Debt Outstanding (2)	4,530,000	8,620,000	8,452,850	8,089,650
Less:				
Applicable Debt Service Fund Amounts	(84,564)	(43,696)	(43,203)	(56,718)
Net Indebtedness Subject to Limit	<u>4,445,436</u>	<u>8,576,304</u>	<u>8,409,647</u>	<u>8,032,932</u>
Overall Legal Debt Margin	<u>\$48,006,214</u>	<u>\$43,915,496</u>	<u>\$44,280,953</u>	<u>\$44,799,668</u>
	91.52%	83.66%	84.04%	84.80%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$2,158,066,000	\$2,159,672,000	\$2,167,624,000	\$2,173,304,000
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	21,580,660	21,596,720	21,676,240	21,733,040
Net Indebtedness Subject to Limit	<u>4,445,436</u>	<u>8,576,304</u>	<u>8,409,647</u>	<u>8,032,932</u>
Overall Legal Debt Margin	<u>\$17,135,224</u>	<u>\$13,020,416</u>	<u>\$13,266,593</u>	<u>\$13,700,108</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*

2013	2014	2015	2016	2017	2018
\$2,113,676,000	\$2,130,265,000	\$2,151,456,000	\$2,278,324,000	\$2,293,815,000	\$2,331,960,000
51,341,900	51,756,625	52,286,400	55,458,100	55,845,375	56,799,000
12,125,950	11,533,100	10,916,100	15,176,888	14,125,942	12,983,563
(74,889)	(76,353)	(88,287)	(99,941)	(110,930)	(122,855)
<u>12,051,061</u>	<u>11,456,747</u>	<u>10,827,813</u>	<u>15,076,947</u>	<u>14,015,012</u>	<u>12,860,708</u>
<u>\$39,290,839</u>	<u>\$40,299,878</u>	<u>\$41,458,587</u>	<u>\$40,381,153</u>	<u>\$41,830,363</u>	<u>\$43,938,292</u>
76.53%	77.86%	79.29%	72.81%	74.90%	77.36%
\$2,113,676,000	\$2,130,265,000	\$2,151,456,000	\$2,278,324,000	\$2,293,815,000	\$2,331,960,000
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
21,136,760	21,302,650	21,514,560	22,783,240	22,938,150	23,319,600
<u>12,051,061</u>	<u>11,456,747</u>	<u>10,827,813</u>	<u>15,076,947</u>	<u>14,015,012</u>	<u>12,860,708</u>
<u>\$9,085,699</u>	<u>\$9,845,903</u>	<u>\$10,686,747</u>	<u>\$7,706,293</u>	<u>\$8,923,138</u>	<u>\$10,458,892</u>

## *Miami County, Ohio*

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

Calendar Year	2009	2010	2011	2012
<b>Population</b> <sup>(1)</sup>				
Miami County	98,868	102,506	102,506	102,506
<b>Income</b> <sup>(2)</sup>				
Total Personal (in thousands)	\$3,331,852	\$3,593,040	\$3,794,875	\$4,016,288
Per Capita	\$33,700	\$35,052	\$37,021	\$39,181
<b>Unemployment Rate</b> <sup>(3)</sup>				
Federal	9.3%	9.6%	8.5%	8.1%
State	10.2%	10.1%	7.9%	7.2%
Miami County	11.7%	9.6%	7.6%	7.0%
<b>Civilian Work Force Estimates</b> <sup>(3)</sup>				
State	5,970,200	5,897,600	5,791,000	5,747,900
Miami County	55,400	54,200	53,100	52,400

**Sources:**

- (1) US Bureau of Census of Population
- (2) US Department of Commerce, Bureau of Economic Analysis - Amounts may change as updated information becomes available.
- (3) State Department of Labor Statistics



*Miami County, Ohio*

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2013	2014	2015	2016	2017	2018
102,506	102,506	102,506	102,506	102,506	102,506
\$4,140,935	\$4,131,094	\$4,299,307	\$4,474,387	\$4,647,622	\$4,647,622
\$40,397	\$40,301	\$41,942	\$43,650	\$45,340	\$45,340
7.4%	6.2%	5.3%	4.9%	4.4%	3.9%
7.4%	5.7%	4.9%	4.9%	5.0%	4.6%
7.2%	5.3%	4.4%	4.3%	4.2%	3.9%
5,765,700	5,719,500	5,700,300	5,713,100	5,780,000	5,754,900
52,100	51,800	52,200	52,600	53,700	53,200



## *Miami County, Ohio*

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

		<u>2018</u>	
<u>Employer</u>	<u>Nature of Business</u>	<u>Number of Employees</u>	<u>Rank</u>
Clopay Bldg./ Products	Manufacturing	1,353	1
Upper Valley Medical Center	Hospital	1,199	2
Meijer Distribution	Warehouse	1,105	3
F & P America	Manufacturing	916	4
Miami County	Government	829	5
ConAgra	Manufacturing	750	6
Collins Aerospace	Manufacturing	726	7
Hobart Corp	Manufacturing	612	8
Troy City Schools	School	513	9
Piqua City Schools	School	353	10
Total		<u>8,356</u>	
Total Employment within the County		<u><u>53,200</u></u>	

		<u>2009</u>	
<u>Employer</u>	<u>Nature of Business</u>	<u>Number of Employees</u>	<u>Rank</u>
Upper Valley Medical Center	Health Care	1,429	1
Miami County	Government	919	2
Meijer Distribution	Warehouse	705	3
Goodrich Corporation	Manufacturing	670	4
F & P America Manufacturing Inc.	Manufacturing	644	5
Hobart Corporation	Manufacturing	581	6
ITW/Hobart Brothers Company	Manufacturing	525	7
Troy City School District	Education	503	8
Evenflo Juvenile Furniture Company	Manufacturing	294	9
Clopay Building Products Inc.	Manufacturing	264	10
Total		<u>6,534</u>	
Total Employment within the County		<u><u>55,400</u></u>	

Source: County Auditor's Office

## *Miami County, Ohio*

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

	2009	2010	2011	2012	2013
<b>Governmental Activities</b>					
General Government					
Legislative and Executive					
Commissioners	10.00	11.00	11.00	11.50	10.00
Auditor	23.50	21.00	21.00	24.50	27.00
Treasurer	5.00	5.00	5.00	5.00	5.50
Prosecutor	11.50	9.50	9.50	10.50	12.00
Planning and Zoning	3.00	2.00	0.00	0.00	0.00
Elections	7.00	7.00	7.00	6.00	8.00
Records Center	6.00	6.50	6.00	5.50	6.00
Building Regulations	10.00	9.00	0.00	0.00	0.00
Maintenance	10.00	8.00	9.00	9.50	10.50
Department of Development	3.00	3.00	13.00	13.00	15.00
Judicial					
Law Library	1.00	1.00	0.50	0.50	0.50
Common Pleas Court	11.00	12.00	13.00	13.00	14.00
Probate Court	5.00	5.00	5.00	5.00	5.00
Municipal Court	38.50	36.00	26.50	26.50	27.00
Juvenile Court	18.00	17.00	16.00	13.50	21.50
Public Defender	6.00	6.00	5.50	5.50	5.50
Clerk of Courts	16.00	15.00	24.00	26.50	25.00
Public Safety					
Coroner	1.00	1.00	1.00	1.00	1.00
Communication Center - 911	28.00	27.00	26.00	23.00	25.00
Sheriff	116.00	86.00	84.00	84.00	101.50
Adult Probation	3.00	2.00	1.50	1.50	1.00
Juvenile Probation	7.00	5.00	5.00	8.00	5.00
Juvenile Detention Center	27.00	27.50	26.00	27.00	27.50
Juvenile Rehabilitation Center	32.50	35.00	31.50	27.00	24.50
Public Works					
Water Districts	3.00	3.00	2.00	2.00	2.00
Sanitary Sewer	6.00	7.00	6.00	5.50	6.50
Transfer Station	15.50	15.50	18.00	16.50	14.50
Engineering	53.00	51.00	40.00	40.00	39.00
Transit	2.50	2.00	2.00	2.00	2.00
Health					
Board of Health	36.00	27.50	26.50	25.00	25.50
Dog and Kennel	5.50	5.50	5.50	5.50	5.50
Riverside MRDD	128.50	125.50	121.00	118.50	118.50
FCFC / Help Me Grow	5.50	5.50	3.50	4.00	3.00
WIC	3.50	5.00	5.50	5.50	5.50
Tri-County	14.00	13.00	14.00	11.00	14.00

*Miami County, Ohio*

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2014	2015	2016	2017	2018
11.00	11.50	10.00	11.00	10.00
25.50	25.50	25.50	26.50	25.00
5.50	4.00	4.50	4.50	4.50
11.00	11.00	11.00	10.00	10.50
0.00	0.00	0.00	0.00	0.00
10.00	7.50	7.50	6.00	6.50
6.00	6.00	6.00	6.00	5.50
0.00	0.00	0.00	0.00	0.00
10.50	10.50	10.00	11.50	9.00
18.00	16.00	16.00	18.00	18.00
0.50	0.50	0.50	0.50	0.50
14.50	14.50	15.50	16.50	12.00
5.00	5.00	5.00	5.00	5.00
25.50	28.00	29.50	29.50	28.00
22.00	21.50	20.50	20.50	20.00
4.50	5.50	5.50	5.50	5.50
26.50	25.50	26.50	26.00	25.00
1.00	1.00	1.00	1.00	1.00
25.00	25.50	26.50	22.50	26.50
103.00	104.50	106.50	106.50	106.00
1.00	0.00	0.00	0.00	0.00
5.00	0.00	0.00	0.00	0.00
29.00	27.50	25.50	26.50	25.00
32.00	32.00	31.00	27.50	29.00
4.00	4.00	4.00	4.00	4.00
6.50	6.00	6.00	6.00	6.00
14.50	14.50	15.50	16.50	14.50
41.00	40.00	43.50	38.50	36.00
2.00	2.00	2.00	2.00	2.50
28.50	28.00	33.50	37.50	38.50
5.50	5.50	6.00	6.00	3.00
115.00	101.00	94.50	67.00	70.50
4.00	0.00	0.00	0.00	0.00
5.00	5.00	0.00	0.00	0.00
14.00	17.00	20.00	27.00	24.00

(Continued)

## *Miami County, Ohio*

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Human Services					
Children's Services	35.50	32.00	31.00	30.50	32.50
Veteran Services	5.50	5.50	5.50	6.50	7.00
Child Support Enforcement Agency	19.50	20.50	21.00	21.50	20.50
Jobs and Family Services	48.50	45.50	43.50	39.50	37.00
David L Brown Youth Center	10.50	10.00	10.00	9.50	9.00
Victim Witness Program	3.50	4.00	3.00	4.00	3.00
Conservation and Recreation					
Soil and Water Conservation	6.00	6.00	6.00	5.00	5.00
Park District	34.50	36.50	36.00	38.00	39.00
	<u>835.50</u>	<u>778.00</u>	<u>747.00</u>	<u>737.50</u>	<u>767.00</u>

**Source:** Miami County Auditor

*Miami County, Ohio*

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<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
31.00	34.50	33.00	28.50	29.50
7.50	7.50	6.50	7.00	7.00
21.50	20.00	19.00	21.00	22.00
39.50	40.00	35.00	36.50	31.50
9.00	8.50	9.50	0.00	0.00
4.00	4.50	3.50	3.50	4.50
5.00	5.00	5.00	5.00	5.00
36.50	41.00	43.50	38.50	48.00
<u>786.00</u>	<u>767.00</u>	<u>764.00</u>	<u>725.50</u>	<u>719.00</u>

## *Miami County, Ohio*

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

	2009	2010	2011	2012
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	1,995	1,860	1,818	1,825
Number of Public Hearings	20	29	24	27
Auditor				
Number of Non-exempt Conveyances	1,870	1,983	1,861	1,499
Number of Exempt Conveyances	1,345	1,328	1,365	2,135
Number of Real Estate Transfers	3,215	3,311	3,226	3,634
Number of General Warrants Issued	27,838	26,681	25,207	23,819
Number of Payroll Warrants Issued	25,597	22,783	21,949	21,472
Number of Receipt Pay-ins Issued	27,448	21,177	22,289	19,084
Treasurer				
Number of Parcels Billed ***	49,699	49,765	49,982	50,073
Number of Parcels Collected ***	47,481	47,414	47,631	47,616
Prosecuting Attorney				
Number of Criminal Cases - Common Pleas	569	451	426	506
Number of Criminal Cases - Juvenile Court	1,187	1,234	1,548	1,293
Board of Elections				
Number of Registered Voters	72,080	71,894	68,220	70,675
Number of Voters Last General Election	32,348	38,985	35,107	52,014
Percentage of Registered Voters that Voted	44.88%	54.23%	47.97%	73.90%
Recorder				
Number of Deeds Recorded	3,156	3,468	3,122	3,229
Number of Mortgages Recorded	5,236	4,918	4,106	4,974
Number of Military Discharges Recorded	10	11	10	9
Buildings and Grounds				
Number of Buildings	47	47	36	35
Square Footage of Buildings	615,363	615,363	500,161	408,874
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	1,203	1,146	915	846
Number of Criminal Cases Filed	569	451	426	506
Number of Domestic Cases Filed	462	517	509	473



*Miami County, Ohio*

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2013	2014	2015	2016	2017	2018
1,829	1,845	1,825	1,830	1,735	1,683
17	23	132	24	25	8
2,485	2,263	2,510	1,479	1,397	1,329
1,590	1,544	1,494	2,631	2,676	2,916
4,075	3,807	4,004	4,110	4,073	4,245
23,391	20,698	19,675	20,196	18,945	18,417
21,454	21,494	22,631	21,386	22,533	21,824
20,329	20,172	18,686	18,036	18,145	18,665
50,164	50,506	50,657	50,830	50,772	50,977
47,518	47,505	47,813	48,451	48,475	48,684
510	523	569	725	609	690
1,143	906	1,154	856	968	746
69,695	70,960	68,801	72,259	73,018	74,342
14,547	31,517	34,667	53,940	22,889	42,223
20.87%	44.42%	49.94%	74.65%	31.35%	56.79%
4,019	3,395	3,630	4,058	3,997	3,979
5,164	3,540	3,928	4,364	3,977	3,849
10	17	88	13	183	174
35	37	37	37	37	37
408,874	483,256	483,256	483,256	483,265	506,256
673	648	566	567	515	487
477	523	569	725	609	690
422	405	420	352	383	396

## *Miami County, Ohio*

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

	2009	2010	2011	2012
<b>Probate Court</b>				
Number of Estates Filed	584	556	618	631
Number of Guardianships Filed	75	55	66	60
Number of Adoptions Filed	45	52	42	48
Number of Marriages Filed	643	654	620	652
<b>Juvenile Court</b>				
Number of Civil Cases Filed	2,808	2,817	2,944	2,923
Number of Criminal / Delinquent Cases	1,187	1,000	1,261	971
Number of Traffic Cases	683	589	572	571
Number of Adult Cases	117	100	138	116
Number of Unruly Cases	237	234	323	322
<b>Municipal Court</b>				
Number of Civil Cases Filed	3,123	3,094	2,921	2,908
Number of Criminal and Traffic Cases Filed	18,742	15,859	15,164	17,310
<b>Clerk of Courts</b>				
Number of Domestic relations Cases Filed	462	517	509	473
Number of Civil Cases Filed	1,203	1,146	915	846
Number of Criminal Cases Filed	587	470	452	506
Number of Domestic Violence Cases Filed	311	352	326	336
Number of Appeals Filed	47	38	32	26
Number of Certificates of Judgement Filed	3,214	3,289	3,570	3,904
Number of Titles Issued	37,977	39,335	41,891	42,958
<b>Public Safety</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average Daily Jail Census	89	104	99	106
Prisoners Booked	3,718	3,060	2,600	2,380
Prisoners Released	3,103	3,002	2,614	2,385
<b>Incarceration Facility *</b>				
Average Daily Jail Census	138	0	0	0
Prisoners Booked	1,098	0	0	0
Prisoners Released	1,381	0	0	0
<b>Enforcement</b>				
Number of Citations Issued	2,987	1,268	1,461	2,327
Number of Warrants Served	772	632	584	616
Number of Calls for Service	35,975	46,642	20,189	20,970
Number of Sheriff Sales - Real Estate	747	801	549	369

*Miami County, Ohio*

2013	2014	2015	2016	2017	2018
534	537	542	550	547	492
67	62	73	49	71	54
34	37	48	71	48	55
666	658	628	657	681	672
2,637	2,744	2,661	2,599	2,439	2,479
845	906	866	856	726	517
478	464	475	535	560	495
100	113	158	137	103	79
298	290	288	275	242	229
2,184	2,029	2,191	2,253	2,612	2,703
16,801	16,556	15,708	16,342	16,504	16,284
422	405	420	366	383	361
673	648	566	567	515	487
510	523	569	725	609	690
392	304	365	352	375	396
44	36	29	25	33	31
3,452	4,095	3,257	2,672	4,321	506
44,174	45,601	47,431	46,789	47,075	45,156
N/A	N/A	N/A	N/A	N/A	N/A
2,330	2,385	2,388	2,569	2,966	3,343
2,341	2,411	2,358	2,615	2,952	3,385
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,274	2,269	1,769	1,818	1,871	1,591
478	85	37	103	157	189
21,508	21,317	19,267	19,000	21,425	19,729
510	260	192	254	210	143

## *Miami County, Ohio*

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

	2009	2010	2011	2012
Disaster Services				
Number of Calls for Service	138,157	121,099	142,816	133,501
Number of 9-1-1 Calls	72,441	75,023	85,850	74,584
Coroner				
Number of Cases Investigated	119	70	230	200
Number of Autopsies Performed	51	44	37	54
Public Works				
Engineer				
Miles of Road Resurfaced	9.33	16.00	13.00	9.00
Number of Bridges Replaced / Improved	5	17	15	10
Number of Culverts Built / Replaced / Improved	24	27	32	28
Building Department				
Number of Residential Permits Issued	117	111	307	116
Number of Commercial Permits Issued	335	301	295	419
Number of Inspections Performed	4,520	4,120	7,200	5,350
Sewer District				
Number of Tap-ins	266	37	13	31
Number of Customers	2,097	2,127	2,262	2,336
Water District				
Number of Tap-ins	12	6	8	6
Number of Customers	1,847	1,878	1,887	1,882
Health				
Dog and Kennel				
Number of Dog Tags Sold - Regular	19,407	19,817	19,722	19,640
Number of Dog Tags Sold - Kennel Sets	97	101	95	73
Board of Developmental Disabilities				
Number of Students Enrolled				
Early Intervention Program	139	140	128	127
Preschool Program	27	20	16	14
Number Employed at Workshop	109	107	132	130
Mental Health				
Average Client Count - Intensive	401	341	393	294
Average Client Count - Non-intensive	10,541	10,333	10,243	10,602
Average Client Count - Early Intervention	421	385	294	119

*Miami County, Ohio*

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2013	2014	2015	2016	2017	2018
153,072	152,671	144,451	100,300	90,934	93,374
68,612	89,505	91,157	65,370	59,165	59,974
88	60	229	250	252	241
39	50	60	51	58	43
10.53	15.11	11.00	22.00	25	23
11	7	9	12	4	4
53	40	39	87	70	68
114	114	144	152	186	219
368	335	392	498	401	575
4,820	4,490	5,360	6,500	4,639	4,700
97	12	11	22	26	23
2,545	2,618	2,724	2,879	2,904	2,918
5	7	14	25	31	16
1,909	1,907	1,937	1,984	2,046	2,136
19,937	19,248	18,761	17,817	17,614	17,193
76	31	25	24	26	28
106	115	114	152	243	255
16	14	N/A	N/A	N/A	N/A
122	121	N/A	89	106	0
140	158	210	211	314	257
14,034	11,454	4,732	7,487	12,122	28,527
26	12	20	21	24	12

## *Miami County, Ohio*

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Human Services				
Job and Family Services				
Average Client Count - Food Stamps	94,140	46,560	50,316	46,740
Average Client Count - Disability Assistance	876	804	852	804
Average Client Count - WIA	38,503	28,280	21,066	21,275
Childrens Services				
Average Client Count - Foster Care	92	67	70	74
Average Client Count - Adoption	14	11	7	3
Veterans Services				
Number of Clients Served	925	923	883	1,043
Amount of Financial Assistance Paid	451,953	539,801	513,838	582,725
Conservation and Recreation				
Parks				
Number of Parks	14	12	15	15
Total Acreage	2,138	2,131	2,037	2,037
Miles of Trails	28.00	30.00	31.00	41.00

Source: County Auditor's Office

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

\* Facility Closed in late 2009.

*Miami County, Ohio*

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<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
46,176	47,124	47,688	47,448	44,580	41,460
600	396	312	276	204	0
17,646	29,304	14,642	10,776	8,566	9,263
67	64	64	100	60	45
13	1	4	9	2	10
1,190	894	844	663	395	258
613,131	431,093	391,118	306,453	192,139	125,471
15	15	15	16	15	15
2,037	2,037	2,046	2,116	2,116	2,140
30.00	38.00	38.00	38.00	40.00	40.00

## *Miami County, Ohio*

### *Capital Asset Statistics by Function Last Ten Years*

	2009	2010	2011	2012
<b>Governmental Activities</b>				
General Government				
Legislative				
Land	\$513,338	\$513,338	\$513,338	\$513,338
Construction in Progress	0	0	0	0
Buildings	25,968,992	29,863,179	30,827,682	35,205,636
Improvements Other than Buildings	41,541	41,541	80,050	80,050
Machinery and Equipment	4,709,707	4,825,686	4,861,781	5,179,706
Judicial				
Buildings	59,521	59,521	59,521	59,521
Machinery and Equipment	1,041,329	1,039,383	1,071,473	1,027,627
Public Safety				
Land	24,921	24,921	24,921	24,921
Buildings	7,700,216	7,700,216	7,700,216	8,432,010
Improvements Other than Buildings	30,948	30,948	30,948	30,948
Machinery and Equipment	6,867,177	7,264,281	7,361,807	7,617,859
Public Works				
Land	4,952,876	4,952,876	4,952,876	4,952,876
Buildings	2,120,659	2,120,659	2,120,659	2,120,659
Improvements Other than Buildings	105,694	105,694	105,694	105,694
Machinery and Equipment	4,716,002	4,871,449	4,971,189	5,010,565
Infrastructure	73,517,878	75,553,036	77,023,050	84,071,457
Health				
Land	26,600	26,600	26,600	26,600
Buildings	1,297,386	1,433,682	1,433,682	1,433,682
Improvements Other than Buildings	30,992	30,992	30,992	42,314
Machinery and Equipment	1,421,127	1,529,472	1,510,914	1,706,230
Human Services				
Buildings	1,601,903	1,601,903	1,601,903	1,601,903
Improvements Other than Buildings	94,305	94,305	94,305	94,305
Machinery and Equipment	494,715	494,715	513,021	540,728
Total Governmental Cost	<u>\$137,337,827</u>	<u>\$144,178,397</u>	<u>\$146,916,622</u>	<u>\$159,878,629</u>

Source: County Auditor's Office

\* Restated



*Miami County, Ohio*

2013	2014	2015	2016	2017	2018
		*			
\$513,338	\$513,338	\$513,338	\$513,338	\$513,338	\$513,338
0	54,499	0	0	0	0
35,392,639	35,392,639	36,332,309	36,332,309	36,332,309	36,332,309
80,050	80,050	80,050	80,050	80,050	80,050
5,467,335	5,555,230	6,414,585	6,503,929	4,926,148	5,016,466
59,521	59,521	44,796	44,796	44,796	44,796
1,021,131	1,000,797	1,109,368	1,327,037	1,222,950	1,055,313
24,921	24,921	24,921	24,921	24,921	24,921
8,432,010	8,432,010	8,432,010	8,474,174	8,485,005	8,485,005
30,948	30,948	30,948	30,948	30,948	30,948
7,699,911	7,629,222	9,865,303	9,811,745	7,358,672	7,362,587
4,952,876	4,980,165	4,980,165	4,996,563	4,996,563	5,001,854
2,120,659	2,120,659	2,120,659	2,120,659	2,120,659	2,120,659
105,694	105,694	105,694	105,694	105,694	105,694
5,123,108	5,310,041	5,476,210	5,814,130	6,645,349	7,141,647
84,690,127	88,852,863	95,234,351	97,921,495	100,881,944	103,540,094
26,600	26,600	26,600	26,600	26,600	26,600
1,880,787	2,022,658	2,482,670	2,603,277	2,603,277	2,919,911
42,314	42,314	42,314	42,314	42,314	42,314
1,762,989	1,778,011	1,844,852	1,666,973	1,678,767	1,571,355
1,601,903	1,601,903	662,232	662,232	662,232	662,232
94,305	94,305	94,308	94,308	94,308	94,308
605,733	640,798	629,002	610,231	569,427	535,176
<u>\$161,728,899</u>	<u>\$166,349,186</u>	<u>\$176,546,685</u>	<u>\$179,807,723</u>	<u>\$179,446,271</u>	<u>\$182,707,577</u>



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

# OHIO AUDITOR OF STATE KEITH FABER



**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  
DECEMBER 19, 2019**