

**MIAMI COUNTY
MIAMI COUNTY, OHIO
SINGLE AUDIT REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2015**

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



Dave Yost • Auditor of State

Board of County Commissioners
Miami County, Ohio
201 West Main Street
Troy, OH 45373

We have reviewed the *Independent Auditor's Report* of Miami County, Ohio, prepared by James G. Zupka, CPA, Inc., for the audit period January 1, 2015 through December 31, 2015. 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, Ohio is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

September 7, 2016

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**MIAMI COUNTY, OHIO
SINGLE AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015**

TABLE OF CONTENTS

	<u>PAGE</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3-5
Schedule of Expenditures of Federal Awards	6-8
Notes to Schedule of Expenditures of Federal Awards	9-10
Schedule of Findings and Questioned Costs	11
Status of Prior Findings and Recommendations	12

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

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Ohio Society of Certified Public Accountants

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

The Honorable Dave Yost
Auditor of State
State of Ohio

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, Ohio (the County), as of and for the year ended December 31, 2015, 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 17, 2016, wherein we noted that the County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, and restated its net position at December 31, 2014 for governmental and business-type activities. Our report refers to other auditors who audited the financial statements of Riverside Training Industries, Inc. (discretely presented component unit), as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters those auditors separately reported.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of This Report

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

James G. Zupka,
CPA, President

Digitally signed by James G. Zupka, CPA, President
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James G. Zupka, CPA, Inc.
Certified Public Accountants

June 17, 2016

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

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

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

The Honorable Dave Yost
Auditor of State
State of Ohio

Report on Compliance for Each Major Federal Program

We have audited Miami County, Ohio's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Miami County, Ohio's major federal programs for the year ended December 31, 2015. Miami County, Ohio's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Miami County, Ohio, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

Report on Internal Control Over Compliance

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, Ohio, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Miami County, Ohio's basic financial statements. We issued our report thereon dated June 17, 2016, which contained unmodified opinions on those financial statements. Our opinion also explained that the County adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, and restated its net position at December 31, 2014 for the governmental activities and business-type activities. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

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

Digitally signed by James G. Zupka, CPA,
President
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June 17, 2016

MIAMI COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures	Non-Cash Expenditures
<u>U.S. Department of Agriculture</u>				
<i>Passed through Ohio Department of Education</i>				
Child Nutrition Cluster:				
National School Breakfast Program	10.553	05-PU-14	\$ 4,121	\$ 0
National School Breakfast Program	10.553	05-PU-15	45,806	0
National School Lunch Program	10.555		0	8,965
National School Lunch Program	10.555	LL-P4-14	7,720	0
National School Lunch Program	10.555	LL-P4-15	85,530	0
Total Child Nutrition Cluster			<u>143,177</u>	<u>8,965</u>
<i>Passed through Ohio Department of Jobs and Family Services:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1011-11-5084/5085	311,221	0
Total U.S. Department of Agriculture			<u>454,398</u>	<u>8,965</u>
<u>U.S. Department of Housing and Urban Development (HUD)</u>				
<i>Passed through Ohio Department of Development</i>				
Community Development Block Grants/State Program and Non-Entitlement Grants in Hawaii	14.228	B-F-13-1BY-1	350,412	0
Community Development Block Grants/State Program and Non-Entitlement Grants in Hawaii	14.228	B-F-14-1BY-1	61,387	0
<i>Total CFDA #14.228</i>			<u>411,799</u>	<u>0</u>
Home Investment Partnership Program	14.238	B-C-13-1BY-1	40,675	0
Home Investment Partnership Program	14.239	B-C-13-1BY-2	183,770	0
Total U.S. Department of Housing and Urban Development (HUD)			<u>636,244</u>	<u>0</u>
<u>U.S. Department of Justice</u>				
<i>Passed Through Ohio Department of Criminal Justice Services</i>				
Crime Victim Assistance				
Victims of Crime Assistance (VOCA)	16.575	2015 VAGENE120	82,366	0
Victims of Crime Assistance (VOCA)	16.575	2016 VAGENE120	30,553	0
<i>Total CFDA #16.575</i>			<u>112,919</u>	<u>0</u>
Total U.S. Department of Justice			<u>112,919</u>	<u>0</u>
<u>U.S. Department of Labor</u>				
<i>Passed through Area 7 Workforce investment Board</i>				
Workforce Investment Act (WIA) Cluster				
OMJ Branding	17.207		12,091	0
WIA Adult Program:				
Adult Program	17.258	FY 14	22,209	0
Adult Program	17.258	PY 14	1,081	0
Adult Program	17.258	FY 15	138,286	0
Adult Program	17.258	PY 14	2,440	0
Adult Administrative	17.258	FY 14	185	0
Adult Administrative	17.258	PY 14	139	0
State Special Projects	17.258	FY 14	66,022	0
<i>Total CFDA #17.258</i>			<u>230,362</u>	<u>0</u>
WIA - Youth				
Youth Activities Program	17.259	PY 13	63,064	0
Youth Activities Program	17.259	PY 14	36,351	0
Youth Activities Administrative	17.259	PY 14	849	0
Youth Activities Administrative	17.259	PY 15	922	0
<i>Total CFDA #17.259</i>			<u>101,186</u>	<u>0</u>
Dislocated Worker Program	17.278	FY 14	156,869	0
Dislocated Worker Program	17.278	PY 14	18,199	0
Dislocated Worker Program	17.278	FY 15	147,175	0
Dislocated Worker Program Administrative	17.278	PY 13	216	0
Dislocated Worker Program Administrative	17.278	FY 13	243	0
Dislocated Worker Program Administrative	17.278	PY 14	141	0
<i>Total CFDA #17.278</i>			<u>322,843</u>	<u>0</u>
Total U.S. Department of Labor			<u>666,482</u>	<u>0</u>

(Continued)

MIAMI COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(CONTINUED)

Federal Grantor <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures	Non-Cash Expenditures
<u>U.S. Department of Transportation</u>				
<i>Passed through Ohio Department of Transportation</i>				
Federal Transit Formula Cluster:				
Federal Transit Formula Grant	20.507	OH-90-X733	67,599	0
Federal Transit Formula Grant	20.507	OH-90-X750	294,286	0
Total Federal Transit Formula Cluster			<u>361,885</u>	<u>0</u>
State and Community Highway Safety	20.600	EP-2015-55-00-00-00595-	20,700	0
National Priority Safety Programs	20.616	EP-2015-55-00-00-00595-	29,493	0
Total U. S. Department of Transportation			<u>412,078</u>	<u>0</u>
<u>U.S. Department of Education</u>				
<i>Passed through Ohio Department of Education</i>				
Special Education Preschool Grants - FY 15	84.173	071142-PG-SI-2015	7,970	0
<i>Passed through Ohio Department of Health:</i>				
Special Education Grants for Infants and Families	84.181	55-1-002-1-HG-0615	114,376	0
Special Education Grants for Infants and Families	84.181	55-1-002-1-HG-0716	3,731	0
<i>Total CFDA #84.181</i>			<u>118,107</u>	<u>0</u>
Total U.S. Department of Education			<u>126,077</u>	<u>0</u>
<u>U.S. Department of Health and Human Services</u>				
<i>Passed through Ohio Department of Jobs and Family Services</i>				
Stephanie Tubbs Jones Child Welfare Service Program	93.645	G-1101-11-5085/5084	13,950	0
Promoting Safe and Stable Families	93.556		103,114	0
Foster Care Title IV-E	93.658	G-1011-11-5085	435,146	0
Foster Care Title IV-E	93.658	G-1213-06-0240	79,750	0
Foster Care Title IV-E	93.658	G-1213-06-0240	87,024	0
<i>Total CFDA #93.658</i>			<u>601,920</u>	<u>0</u>
Adoption Assistance Title IV-E	93.659		387,124	0
Chaffee Foster Care - Independence Program	93.674		22,225	0
Temporarily Assistance for Needy Families	93.558	G-1101-11-5085/5084	437,368	0
Child Support Enforcement	93.563	G-1101-11-5085/5084	499,301	0
Childcare and Development Block Grant	93.575	G-1101-11-5085/5084	38,093	0
Social Services Block Grant	93.667	G-1101-11-5085/5084	713,631	0
Money Follows the Person Rebalancing Demonstration	93.791	G-1101-11-5085/5084	21,000	0
<i>Total Passed through Ohio Department of Jobs and Family Services</i>			<u>2,837,726</u>	<u>0</u>
<i>Passed Through Ohio Department of Health</i>				
Promoting Safe and Stable Families - SFY 15	93.556	G-1101-11-5085/5084	12,817	0
Promoting Safe and Stable Families - SFY 16	93.556	G-1101-11-5085/5084	10,183	0
<i>Total CFDA #93.556</i>			<u>23,000</u>	<u>0</u>
Temporary Assistance for Needy Families	93.558	G-1101-11-5085/5084	11,249	0
<i>Total Passed Through Ohio Department of Health</i>			<u>34,249</u>	<u>0</u>
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	G-1101-11-5085/5084	72,145	0
Medical Assistance Program	93.778	G-1101-11-5085/5084	323,415	0
Medical Assistance Program	93.778	G-1101-11-5085/5084	494,675	0
<i>Total CFDA #93.778</i>			<u>818,090</u>	<u>0</u>
<i>Total Passed Through Ohio Department of Developmental Disabilities</i>			<u>890,235</u>	<u>0</u>
Total U.S. Department of Health and Human Services			<u>3,762,210</u>	<u>0</u>

(Continued)

MIAMI COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(CONTINUED)

Federal Grantor <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures	Non-Cash Expenditures
<u>U.S. Department of Homeland Security</u>				
<i>Passed through Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	EMW-2014-EP-00064	49,941	0
Emergency Management Performance Grants	97.042	EMW-2015-EP-00034-S01	27,485	0
<i>Total CFDA #97.042</i>			<u>77,426</u>	<u>0</u>
Total U.S. Department of Homeland Security			<u>77,426</u>	<u>0</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 6,247,834</u>	<u>\$ 8,965</u>

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

MIAMI COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 2: SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Jobs and Family Services and the Ohio Department of Development to other governments or not-for-profit agencies (subrecipients). As Note 1 describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE 3: 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 4: 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.

NOTE 5: 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 2015 is as follows:

Beginning Loans Receivable Balance at January 1, 2015	\$ 1,962,861
Loans Made	132,850
Loan Principal Repaid	<u>(360,086)</u>
Ending Loans Receivable Balance at December 31, 2015	<u>\$ 1,735,625</u>

MIAMI COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 6: **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.

**MIAMI COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2015**

1. SUMMARY OF AUDITOR'S RESULTS

2015(i)	Type of Financial Statement Opinion	Unmodified
2015(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2015(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
2015(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2015(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2015(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
2015(v)	Type of Major Programs' Compliance Opinions	Unmodified
2015(vi)	Are there any audit findings under §.510?	No
2015(vii)	Major Programs (list): Community Development Block Grant/State Program and Non-Entitlement Grants in Hawaii - CFDA #14.228 Federal Transit Formula Cluster - CFDA #20.507 Foster Care Title IV-E - CFDA 93.658 Adoption Assistance - CFDA #93.659 Medical Assistance Program - CFDA #93.778	
2015(viii)	Dollar Threshold: A/B Programs	Type A: \$750,000 Type B: All Others
2015(ix)	Low Risk Auditee?	No

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

**MIAMI COUNTY, OHIO
STATUS OF PRIOR FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

The prior audit report, as of December 31, 2014, included no citations or instances of noncompliance. Management letter recommendations have been corrected, repeated, or procedures instituted to prevent occurrences in this audit period.

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Miami County, Ohio



2015

Comprehensive Annual Financial Report

Year Ended December 31, 2015



MIAMI COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2015

*Matthew W. Gearhardt
County Auditor*

*Prepared by the
Miami County Auditor's Office*

MIAMI COUNTY, OHIO



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TABLE OF CONTENTS

MIAMI COUNTY, OHIO

I

INTRODUCTORY SECTION

A Letter of Transmittalv
B List of Elected Officials xv
C County Organizational Chart xvi
D Certificate of Achievement for Excellence in Financial Reporting..... xvii

II

FINANCIAL SECTION

A Independent Auditor’s Report..... 1
B Management’s Discussion and Analysis..... 5
C Basic Financial Statements:
 Government-wide Financial Statements:
 Statement of Net Position..... 18
 Statement of Activities 20
 Fund Financial Statements:
 Governmental Funds:
 Balance Sheet..... 22
 Reconciliation of Total Governmental Fund Balances to Net Position of
 Governmental Activities 24
 Statement of Revenues, Expenditures and Changes in Fund Balances 26
 Reconciliation of the Statement of Revenues, Expenditures and Changes
 in Fund Balances of Governmental Funds to the Statement of Activities 28
 Statement of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (Non-GAAP Budgetary Basis):
 General Fund 29
 Motor Vehicle and Gasoline Tax Fund..... 30
 Job and Family Services Fund..... 31
 Board of Developmental Disabilities Fund..... 32
 Proprietary Funds:
 Statement of Net Position 34
 Statement of Revenues, Expenses and Changes in Fund Net Position 38
 Statement of Cash Flows 40
 Fiduciary Funds:
 Statement of Assets and Liabilities..... 44
Notes to the Basic Financial Statements 45

MIAMI COUNTY, OHIO

D Required Supplemental Information:

Schedule of the County’s Proportionate Share of the Net
Pension Liability92

Schedule of County Contributions93

E Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet 100

Combining Statement of Revenues, Expenditures and Changes in
Fund Balance 101

Combining Balance Sheet – Nonmajor Special Revenue Funds..... 102

Combining Statement of Revenues, Expenditures and Changes in Fund
Balance – Nonmajor Special Revenue Funds 110

Combining Balance Sheet – Nonmajor Debt Service Funds..... 117

Combining Statement of Revenues, Expenditures and Changes in Fund
Balances – Nonmajor Debt Service Funds..... 118

Combining Balance Sheet – Nonmajor Capital Projects Funds 119

Combining Statement of Revenues, Expenditures and Changes in
Fund Balance – Nonmajor Capital Projects Funds 120

Individual Schedules of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis):

Major Governmental Funds:

General Fund 121

Special Revenue Funds:

Motor Vehicle and Gasoline Tax Fund..... 129

Job and Family Services Fund 130

Board of Developmental Disabilities Fund..... 131

Capital Projects Fund:

Permanent Improvement Fund..... 132

Nonmajor Governmental Funds:

Special Revenue Funds:

Child Support Enforcement Agency Fund..... 133

Dog and Kennel Fund 134

Shelter/Domestic Violence Fund 135

Youth Services Subsidy Fund..... 136

E-911 Emergency Operations Fund..... 137

Public Defender Fund 138

Delinquent Tax Collection Fund..... 139

Real Estate Appraisal Fund..... 140

Pre-Trial Services Fund 141

MIAMI COUNTY, OHIO

Special Revenue Funds (Continued):

County Conservancy Fund.....	142
Community Based Corrections Act Grant Fund.....	143
Super Cleanup Fund.....	144
Emergency Management Agency Fund.....	145
Enforcement and Education Fund.....	146
Juvenile Detention/Rehabilitation Center Fund.....	147
County Probation Services Fund	148
Recycle Grant Fund	149
Urban Mass Transportation Fund	150
Community Development Block Grant Fund	151
Children's Services Board Fund.....	152
Legal Research Fund	153
One-Stop Shop Fund.....	154
Law Enforcement Fund	155
Certificate of Title Administration Fund	156
County Recorder Equipment Fund	157
Court Computerization Fund	158
Dispute Resolution Fund	159
Commissary Fund.....	160
Court Security Grant Fund.....	161
Food Services Fund	162
Common Pleas Court – Special Projects Fund	163
Sheriff’s Juvenile Safety Trust Fund	164
Municipal Court Restitution Fund	165
Children’s Services Trust Fund	166
D.A.R.E. Trust Fund.....	167

Debt Service Funds:

General Obligation Debt Fund.....	168
Special Assessment Debt Fund.....	169

Capital Projects Funds:

Sewer System Improvement Fund	170
Health Care Improvement Fund.....	171
Emergency 911 Facility Construction Fund	172
Ditch Construction Fund.....	173

Fiduciary Funds – Agency Funds:

Combining Statement of Changes in Assets and Liabilities	176
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III

STATISTICAL SECTION

Net Position by Component - Last Ten Years S 2

Changes in Net Position - Last Ten Years..... S 4

Fund Balances, Governmental Funds - Last Ten Years S 8

Changes in Fund Balances, Governmental Funds - Last Ten Years S 10

Assessed Valuations and Estimated True Values of Taxable Property - Last Ten Years S 14

Property Tax Rates of Direct and Overlapping Governments - Last Ten Calendar Years..... S 16

Principal Taxpayers - Real Estate Property Tax - Current Year and Nine Years Ago..... S 18

Property Tax Levies and Collections - Last Ten Years..... S 20

Taxable Sales By Industry (Category) - Last Ten Years..... S 22

Ratio of Outstanding Debt By Type - Last Ten Years S 24

Ratios of General Bonded Debt Outstanding - Last Ten Years..... S 26

Computation of Direct and Overlapping Debt Attributable to
Governmental Activities - Current Year S 29

Debt Limitations - Last Ten Years S 30

Demographic and Economic Statistics - Last Ten Years S 32

Principal Employers - Current Year and Nine Years Ago S 35

Full Time Equivalent Employees by Function - Last Ten Years S 36

Operating Indicators by Function - Last Ten Years S 40

Capital Asset Statistics by Function - Last Ten Years S 48

INTRODUCTORY





Matthew W. Gearhardt

Miami County Auditor

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



June 17, 2016

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, 2015 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

Letter of Transmittal For the Year Ended December 31, 2015

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

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

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

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

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

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

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

County Organization and Services:

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2015

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

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

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

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2015

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 2015 unemployment rate for Miami County decreased to 4.4% (2015) from 5.4% (2014), compared with a 4.9% rate for the State of Ohio and a 5.3% rate for the nation. Historically, Miami County has experienced a lower unemployment rate than that of the state or the nation.

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

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

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2015

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.

Trimble Navigation announced in April 2015 that it would be purchasing twenty-three additional acres to use as a testing ground for its technology. Trimble recently invested more than \$12 million in its Huber Heights campus to build a 130,000 square foot warehouse adjacent to its current facility. The building includes some office space, but primarily serves as a distribution center with high-rack storage. Trimble currently employs around 400 people and maintains approximately 260,000 square feet in Huber Heights where they manufacture drafting, surveying and mapping instruments.

Nitto Denko Automotive Ohio announced plans in April 2015 to add a 20,000 square foot facility to its operations, which will double the size of its warehouse facility. The new addition is valued at \$560,000. In 2014 the company completed a 20,000 square foot addition, making this new addition the second expansion in less than a year. The company employs around 300 employees and specializes in material conversion and custom fabrication for auto manufacturers and their suppliers, as well as other industries. The new warehouse will allow the company to create capacity for anticipated growth of the automotive industry.

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

F&P America Manufacturing completed a \$30 million expansion that included the addition of a 50,000 square foot warehouse to house two new stamping presses in July 2015. The \$30 million expansion has allowed the company to keep up with the demand for lighter metal and has now made the company the leading employer in Troy. F&P makes suspension parts for General Motors, Toyota and Honda, including modular and pedal assemblies, chassis systems and bumper beam supports. The company employs around 1,000 employees.

P&R Specialty Inc. in Piqua announced plans in July 2015 for a \$1.1 million expansion. The company manufactures fiberboard spools, plastic spools and plywood reels for the wire and cable industries and will add a 30,000 square foot facility for new injection molding operations. This new expansion follows a pattern of recent growth for the company, who in 2014 replaced several older injection molding presses and added four new presses to expand its product line.

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2015

Meijer broke ground in June 2014 on a new dairy production facility in Tipp City. The 105,000 square foot addition expanded upon Meijer's 178 acre distribution center and produces a variety of dairy products including milk, juices, teas, cottage cheese and yogurt which is distributed to 100 stores in Ohio, Indiana, Illinois and Kentucky. They also added a 68,000 square foot refrigerated warehouse space to house the newly expanded production line. The expansion cost around \$100 million and employs around 100 new workers, in addition to the 800 employees who work at the distribution center. The dairy facility opened during summer of 2015.

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

ConAgra Foods announced in October 2015 that it is planning an expansion in Troy with a \$13 million addition to its smokehouse. The manufacturer will expand the smokehouse at its Dye Mill Road plant to add another 10,000 square feet of space and will also purchase more cooking equipment to support an increase in production of its Slim Jim snack food product line. The plant currently has around 289,000 square feet of space on its 19 acre Troy site which produces frozen pizzas for school lunches as well. Although the expansion will create additional jobs, the company is uncertain how many at this time. Since 2010, however, employment at the Troy site has boomed from 385 to 734. The project is expected to be completed in 2016.

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2015

Major Initiatives

Present:

Miami County Auditor

In 2015, the Miami County Auditor's Office saw the completion of a major upgrade to a new enterprise resource planning (ERP) financial and payroll system. The project, which initially began in 2013 and replaced the prior accounting software and associated hardware/server base which was over 20 years old, resulted in a newly designed chart of accounts as well as improved efficiencies in general ledger, accounts payable, accounts receivable, purchasing, budgeting, project and grant management, document management, treasury management, and reporting functions. The prior system was a closed system to the accounting department of the Auditor's Office with a few other departments having "read-only" capabilities. County departments previously used separate systems to perform their day-to-day financial processes with hard form documents being provided to the Auditor's Office for entry and final processing. The Miami County Auditor sought to implement one integrated ERP system to be used across all county departments with one of the major initiatives being to improve efficiency and productivity by eliminating redundant processes across the county. Throughout 2014 and 2015 county departments were trained on how to utilize the new system to best meet their department's needs. County departments can now access data and document images within the system as well as enter purchase order requests, accounts payable invoices, enter revenue receipts, enter budgetary information, run various reports, and perform a multitude of other functions electronically. The transition of the payroll functions to electronic entry were completed in January 2015. The capital assets module and employee self-service module are slated to be implemented during 2016.

Miami County Sanitary Engineer

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

UVMC Loop: Upper Valley Medical Center (UVMC), located in Concord Township currently has a centralized water distribution system. During 2015 the Miami County Engineer's Office reconstructed the railway crossing on Eldean Road. During this time the water main located along Eldean Road needed to be relocated. To ensure proper water service during the relocation of the main, a water loop for UVMC was installed.

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2015

Miami County Engineer

Of particular note in 2015 was the completion of the Eldean Road/CSX Spur reconstruction project. The total cost for the improvement was \$2,920,000, including construction, right-of-way, utility relocation, plan preparation and engineering. Eighty percent of the total cost was paid for with Federal STP funds, leaving \$700,598 that was financed with local funds. The project raised the railroad overpass and lowered the road in order to increase the vertical clearance from 9'8" to 14', thereby eliminating an obstruction that was hit by inattentive drivers several times a year. The road was also widened to accommodate a middle turn lane for use by drivers turning into area businesses and onto County Road 25A. Elimination of this bottleneck greatly enhances access to existing services, facilities and residences in and around the Troy area.

During 2015 the largest bridge project completed by the in-house crew was replacement of Troy-Sidney Road Bridge #10.21. In conjunction with the bridge replacement, the narrow roadway and obstructed intersection just north of the bridge were reconfigured to greatly improve site clearances, drainage efficiency, and the overall traffic safety characteristics of the thoroughfare. Total cost for the replacement of the bridge and reconstruction of the roadway was \$238,154, with Shelby County paying \$26,045 since they share maintenance responsibilities for a section of roadway improved by the project. All of the Miami County portion of the funding was financed with Miami County Bridge Levy dollars.

In addition to the Troy-Sidney project, the in-house crews also replaced Rudy Road Bridge #3.06 and Covington-Gettysburg Road Bridge #2.12. Bridge Levy dollars were used to pay the combined \$178,610 cost of these projects.

Several bridge-related projects were contracted out in 2015. The largest project involved replacement of Eldean Road Bridge #3.51, which was completed concurrently with the Railroad Spur Bridge project in order to keep traffic disruption through the area to a minimum. Total cost of the project was \$2,414,981. Federal and bridge credit funds paid for 95% of the project, leaving \$148,997 as the local share. Other projects included guardrail repairs on Frederick-Garland Road Bridge #7.67, and expansion joint repairs on Horseshoe Bend Road Bridge #4.95, both at a combined cost of \$23,787.

Future:

Miami County Sanitary Engineer

Transfer Station Scales Replacement: The Miami County Solid Waste Transfer Station was constructed in 1998. Currently, operational improvements are needed at the Transfer Station to ensure the safety, efficiency, and accuracy of the operations in regards to the current scale system. The three (3) original analog scales, installed during construction, have reached the end of their useful life and are in need of replacement. All three (3) scales consist of an analog scales system with concrete decks that will be replaced with digital scale systems and steel decks. Estimated cost for the replacement of all three (3) scales will be around \$216,000.00.

UVMC Waterline: 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.

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2015***

Miami County Engineer

County Road 25A Paving Project South – The project consists of the reconstruction/widening of County Road 25A from Michaels Road to St. Rt. 571. This is a joint project with Tipp City and the estimated cost is 4,000,000 and the county share is \$160,000. Estimated completion is 2016.

Eldean Road Berm Stabilization – The project consists of overlaying and widening Eldean Road between Washington Road and Experiment Farm Road. Estimated cost is \$214,274 and the county share is \$42,855. Estimated completion is 2016.

Kessler-Cowlesville Road Repaving – The project consists of paving Kessler-Cowlesville Road from Nashville Road to the west edge of Rosewood Creek Subdivision. Estimated cost is \$389,500 and the county share is \$109,060. Estimated completion is 2016.

County Road 25A Paving Project North – The project consists of repaving County Road 25A from the Troy corporation line to the Piqua corporation line. Estimated cost is \$2,056,000 and the county share is \$514,000. Estimated completion is 2017.

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

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.

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>
Casstown-Sidney Road No. 6.32	Bridge Replacement	\$669,600	2016
Troy-Urbana Road No. 4.71	Bridge Replacement	\$400,000	2017
Shiloh Road Bridge No. 3.51	Bridge Replacement	\$291,000	2017
Croft Mill Road No. 0.37	Bridge Replacement	\$1,391,000	2019

***Letter of Transmittal
For the Year Ended December 31, 2015***

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

***Letter of Transmittal
For the Year Ended December 31, 2015***

The various object levels are:

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

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

Other Information

Independent Audit:

Included in this report is an unmodified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the basic financial statements for the year ended December 31, 2015, 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, 2014. 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-three of the past twenty-four 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

***Letter of Transmittal
For the Year Ended December 31, 2015***

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

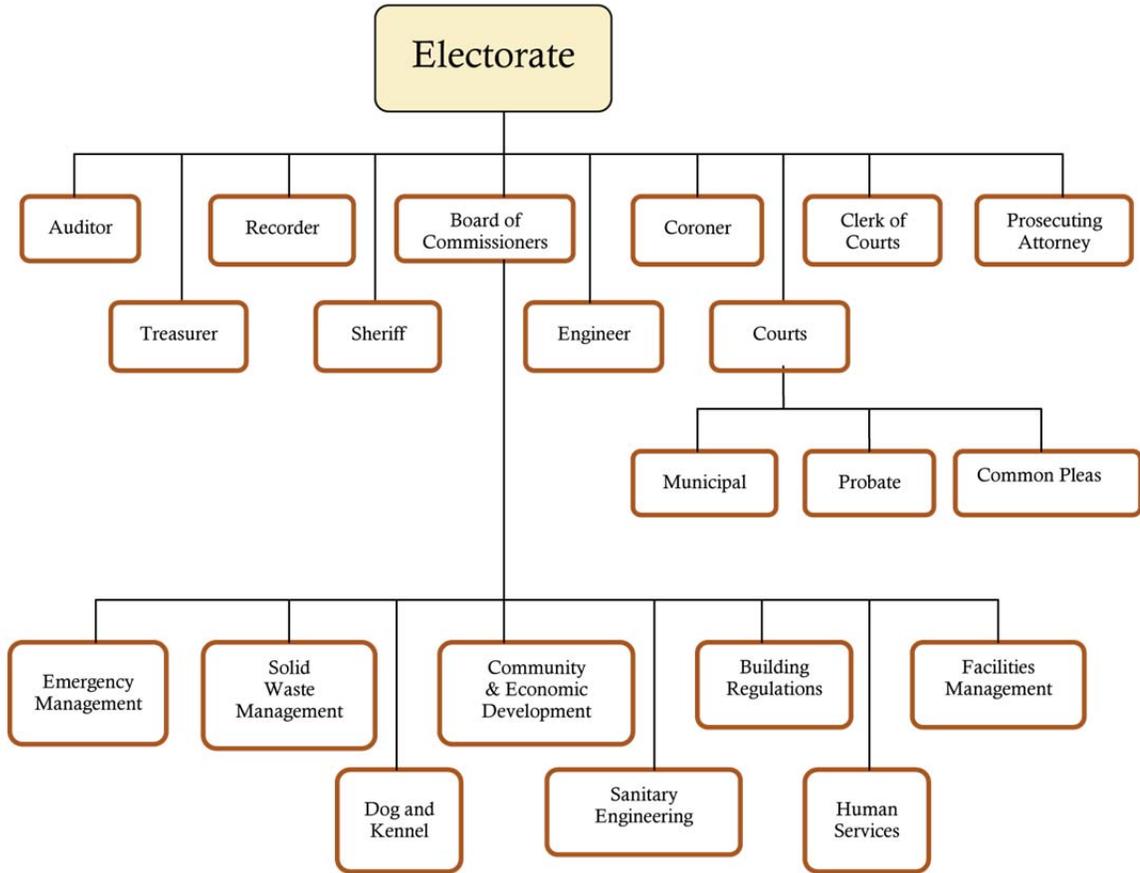
MIAMI COUNTY, OHIO

***List of Elected Officials
For the Year Ended December 31, 2015***

NAME	OFFICE	TERM
BOARD OF COUNTY COMMISSIONERS		
John O'Brien	Commissioner	01/01/07 - 12/31/18
Richard L. Cultice	Commissioner	05/12/11 - 01/01/17
John F. Evans	President	12/01/03 - 01/02/17
OTHER ELECTED OFFICIALS		
Matthew W. Gearhardt	Auditor	05/01/09 - 03/10/19
Jim Stubbs	Treasurer	09/19/11 - 09/01/17
Paul P. Huelskamp	Engineer	03/01/11 - 01/06/17
Jan A. Mottinger	Clerk of Courts	01/01/77 - 01/06/17
Jessica Lopez	Recorder	01/07/13 - 01/06/17
Charles A. Cox, Jr.	Sheriff	01/01/89 - 01/06/17
Anthony E. Kendell	Prosecutor	03/11/13 - 01/06/17
William Ginn, M.D.	Coroner	03/07/15 - 01/06/17
COMMON PLEAS COURT		
Honorable Christopher M. Gee	Administrative Judge	12/06/10 - 12/31/18
Honorable Jeannine Pratt	Judge	02/09/15 - 02/08/20
Probate Division:		
Honorable W. McGregor Dixon	Judge	02/09/09 - 02/08/20
COUNTY MUNICIPAL COURT		
Honorable Elizabeth S. Gutmann	Judge	01/01/00 - 12/31/17
Honorable Gary A. Nasal	Administrative Judge	03/11/13 - 12/31/21

MIAMI COUNTY, OHIO

**County Organizational Chart
For the Year Ended December 31, 2015**



County Boards and Committees

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



Government Finance Officers Association

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in Financial
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**Miami County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO



FINANCIAL





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

Certified Public Accountants

5240 East 98th Street

Garfield Hts., Ohio 44125

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

The Honorable David Yost
Auditor of State
State of Ohio

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, Ohio (the County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Riverside Training Industries, Inc., which represents all of the assets, liabilities, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Riverside Training Industries, Inc., is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, Ohio, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, the Motor Vehicle and Gasoline Tax Fund, the Jobs and Family Services Fund, and the Board of Developmental Disabilities Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2 to the basic financial statements, the County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, and restated its net position at December 31, 2014 for governmental and business-type activities. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

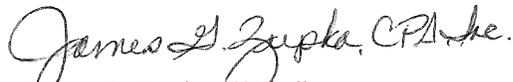
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Miami County, Ohio's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2016, on our consideration of Miami County, Ohio's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Miami County, Ohio's internal control over financial reporting and compliance.



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

June 17, 2016



MIAMI COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2015

Unaudited

The discussion and analysis of Miami County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2015. 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 2015 are as follows:

- ❑ In total, net position increased \$8,071,255. Net position of governmental activities increased \$6,522,848, which represents a 5.0% increase from 2014. Net position of business-type activities increased \$1,548,407, or 5.4% from 2014.
- ❑ General revenues accounted for \$35.5 million in revenue or 36.4% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$62.1 million or 63.6% of total revenues of \$97.6 million.
- ❑ The County had \$81.1 million in expenses related to governmental activities; only \$52.1 million of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$28.4 million in revenues and \$27.0 million in expenditures and other financing uses. The general fund's fund balance increased \$1,389,829 to a balance of \$19.3 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

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

Fund Financial Statements

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

***Management's Discussion and Analysis
For the Year Ended December 31, 2015***

Unaudited

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

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

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

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

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

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MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2015**

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a comparison of 2015 to 2014 for both the Governmental and Business-Type Activities.

	Governmental		Business-Type		Total	
	Activities		Activities			
	2015	Restated 2014	2015	Restated 2014	2015	Restated 2014
Current and other assets	\$90,735,634	\$93,387,077	\$9,197,548	\$7,191,317	\$99,933,182	\$100,578,394
Capital assets, net	110,430,698	102,538,306	36,207,246	36,559,498	146,637,944	139,097,804
Total assets	<u>201,166,332</u>	<u>195,925,383</u>	<u>45,404,794</u>	<u>43,750,815</u>	<u>246,571,126</u>	<u>239,676,198</u>
Deferred Outflows of Resources	<u>4,721,941</u>	<u>3,278,866</u>	<u>210,102</u>	<u>145,387</u>	<u>4,932,043</u>	<u>3,424,253</u>
Net Pension Liability	26,737,109	26,139,437	1,184,869	1,157,634	27,921,978	27,297,071
Long-term debt outstanding	19,814,665	20,868,645	12,614,111	13,390,641	32,428,776	34,259,286
Other liabilities	8,222,195	8,228,674	1,359,456	460,682	9,581,651	8,689,356
Total liabilities	<u>54,773,969</u>	<u>55,236,756</u>	<u>15,158,436</u>	<u>15,008,957</u>	<u>69,932,405</u>	<u>70,245,713</u>
Deferred Inflows of Resources	<u>13,439,125</u>	<u>12,815,162</u>	<u>20,808</u>	<u>0</u>	<u>13,459,933</u>	<u>12,815,162</u>
Net position						
Net investment in capital assets	94,514,598	86,005,206	23,137,161	23,324,831	117,651,759	109,330,037
Restricted	48,232,112	52,747,621	0	0	48,232,112	52,747,621
Unrestricted	<u>(5,071,531)</u>	<u>(7,600,496)</u>	<u>7,298,491</u>	<u>5,562,414</u>	<u>2,226,960</u>	<u>(2,038,082)</u>
Total net position	<u>\$137,675,179</u>	<u>\$131,152,331</u>	<u>\$30,435,652</u>	<u>\$28,887,245</u>	<u>\$168,110,831</u>	<u>\$160,039,576</u>

During 2015, the County adopted GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27," which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

***Management's Discussion and Analysis
For the Year Ended December 31, 2015***

Unaudited

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

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

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system 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 pension system is responsible for the administration of the plan.

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

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

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014. The net pension liability and associated deferred outflows reduced beginning of year net position (net) by \$22,860,571 in governmental activities and \$1,012,247 in business-type activities.

MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2015**

Unaudited

Changes in Net position – The following table shows the changes in net position for the fiscal years 2015 and 2014:

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues						
Program Revenues:						
Charges for Services and Sales	\$20,482,249	\$17,023,551	\$9,505,879	\$9,136,204	\$29,988,128	\$26,159,755
Operating Grants and Contributions	19,506,422	18,045,777	0	0	19,506,422	18,045,777
Capital Grants and Contributions	12,147,520	8,300,509	475,786	496,824	12,623,306	8,797,333
Total Program Revenues	<u>52,136,191</u>	<u>43,369,837</u>	<u>9,981,665</u>	<u>9,633,028</u>	<u>62,117,856</u>	<u>53,002,865</u>
General Revenues:						
Property Taxes	13,398,330	13,026,616	0	0	13,398,330	13,026,616
Sales Taxes	17,321,797	16,400,267	0	0	17,321,797	16,400,267
Intergovernmental, Unrestricted	4,040,688	4,616,868	0	0	4,040,688	4,616,868
Investment Earnings	428,712	430,043	0	0	428,712	430,043
Miscellaneous	293,510	282,993	0	0	293,510	282,993
Total General Revenues	<u>35,483,037</u>	<u>34,756,787</u>	<u>0</u>	<u>0</u>	<u>35,483,037</u>	<u>34,756,787</u>
Total Revenues	<u>87,619,228</u>	<u>78,126,624</u>	<u>9,981,665</u>	<u>9,633,028</u>	<u>97,600,893</u>	<u>87,759,652</u>
Program Expenses:						
Public Safety	20,363,663	18,205,049	0	0	20,363,663	18,205,049
Health	16,775,153	16,925,372	0	0	16,775,153	16,925,372
Human Services	12,255,315	11,598,335	0	0	12,255,315	11,598,335
Conservation and Recreation	543,547	609,658	0	0	543,547	609,658
Public Works	15,206,194	8,455,479	0	0	15,206,194	8,455,479
General Government	15,569,575	14,860,827	0	0	15,569,575	14,860,827
Interest and Fiscal Charges	382,933	404,156	0	0	382,933	404,156
Business Type Activities:						
Water	0	0	1,635,761	1,361,687	1,635,761	1,361,687
Sewer	0	0	2,650,494	2,415,864	2,650,494	2,415,864
Transfer Station	0	0	3,915,890	4,136,491	3,915,890	4,136,491
Sheriff Police Rotary	0	0	231,113	259,978	231,113	259,978
Total Expenses	<u>81,096,380</u>	<u>71,058,876</u>	<u>8,433,258</u>	<u>8,174,020</u>	<u>89,529,638</u>	<u>79,232,896</u>
Total Change in Net Position	<u>6,522,848</u>	<u>7,067,748</u>	<u>1,548,407</u>	<u>1,459,008</u>	<u>8,071,255</u>	<u>8,526,756</u>
Beginning Net Position, Restated	<u>131,152,331</u>	N/A	<u>28,887,245</u>	N/A	<u>160,039,576</u>	N/A
Ending Net Position	<u>\$137,675,179</u>	<u>\$131,152,331</u>	<u>\$30,435,652</u>	<u>\$28,887,245</u>	<u>\$168,110,831</u>	<u>\$160,039,576</u>

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$3,278,866 for Governmental Activities and \$145,387 for Business-type Activities computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$2,919,416 for Governmental Activities and \$130,235 for Business-type Activities.

MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2015**

Unaudited

Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

	Governmental Activities	Business-type Activities
Total 2015 program expenses under GASB 68	\$81,096,380	\$8,433,258
Pension expense under GASB 68	(2,919,416)	(130,235)
2015 contractually required contribution	3,294,989	146,907
Adjusted 2015 program expenses	81,471,953	8,449,930
Total 2014 program expenses under GASB 27	71,058,876	8,174,020
Increase in program expenses not related to pension	\$10,413,077	\$275,910

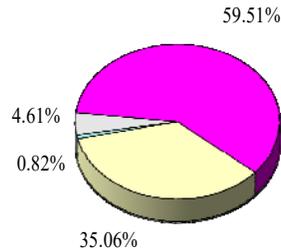
Governmental Activities

Net position of the County's governmental activities increased by \$6,522,848. This is primarily the result of increases in all program revenue categories in 2015 and corresponding increases in expenses. Revenue collections outpaced expenses.

Tax revenue accounts for \$30,720,127 of the \$87,619,228 in total revenues for governmental activities. Property tax accounted for \$13,398,330, or approximately 43.6% of total tax revenue.

The County's net charges to users of governmental services totaled \$28,960,189. This amount was subsidized by the County's general revenues of \$35,483,037.

Revenue Sources	2015	Percent of Total
Intergovernmental, Unrestricted	\$4,040,688	4.61%
Program Revenues	52,136,191	59.51%
General Tax Revenues	30,720,127	35.06%
General Other	722,222	0.82%
Total Revenue	\$87,619,228	100.00%



Business-Type Activities

Net position of the business-type activities increased by \$1,548,407. These programs had revenues of \$9,981,665 and expenses of \$8,433,258 for fiscal year 2015. 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, 2015**

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$52,934,999, which is a decrease from last year's total of \$55,804,119. 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, 2015 and 2014.

	Fund Balance December 31, 2015	Fund Balance December 31, 2014	Increase (Decrease)
General	\$19,348,300	\$17,958,471	\$1,389,829
Motor Vehicle and Gasoline Tax	6,011,082	5,819,766	191,316
Job and Family Services	1,303,652	1,273,317	30,335
Board of Developmental Disabilities	10,042,595	8,757,862	1,284,733
Permanent Improvement	(4,517,938)	851,412	(5,369,350)
Other Governmental	20,747,308	21,143,291	(395,983)
Total	\$52,934,999	\$55,804,119	(\$2,869,120)

General Fund – The County's General Fund revenues exceeded the fund's expenditures by \$2,032,396. The General Fund's balance increased (overall) by \$1,389,829. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2015 Revenues	2014 Revenues	Increase (Decrease)
Taxes	\$18,085,759	\$17,082,006	\$1,003,753
Intergovernmental Revenues	2,893,292	2,812,871	80,421
Charges for Services	3,999,393	3,846,366	153,027
Licenses and Permits	1,563,752	1,468,819	94,933
Investment Earnings	427,402	407,609	19,793
Fines and Forfeitures	916,405	870,895	45,510
All Other Revenue	515,025	490,945	24,080
Total	\$28,401,028	\$26,979,511	\$1,421,517

Revenues increased 5.3% when compared with 2014. All revenue sources increased during 2015 with the majority of the increase happening with property and sales taxes.

	2015 Expenditures	2014 Expenditures	Increase (Decrease)
Public Safety	\$11,105,072	\$10,835,613	\$269,459
Health	213,366	218,811	(5,445)
Human Services	2,120,437	2,185,182	(64,745)
Conservation and Recreation	410,585	410,818	(233)
Public Works	217,963	215,418	2,545
General Government	12,301,209	11,765,821	535,388
Total	\$26,368,632	\$25,631,663	\$736,969

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2015***

Unaudited

Expenditures increased 2.9% when compared with 2014. Public safety and general government functions accounted for the majority of the increase. Both increases, while expected, remained well below budgeted expectations. A large portion of the Public Safety increase was due to the partial re-opening of the Miami County Incarceration Facility, which closed at the end of 2009.

Motor Vehicle and Gasoline Tax Fund – Revenues increased by 51.5% and expenditures increased by 50.3% in 2015 when comparing to 2014. Overall the fund balance increased by \$191,316 on revenues of \$13.38 million and expenditures of \$13.25 million. A large portion of the increases in both revenue and expenditures are due to the Eldean Rd. reformation project.

Job and Family Services Fund – Revenues and expenditures increased by 5.3% and 7.3% respectively in 2015 when comparing to 2014. Overall the fund balance increased by \$30,335 on revenues of \$4 million and expenditures of \$3.97 million. The increase in revenues was primarily a result of increased intergovernmental revenue.

Board of Developmental Disabilities Fund – Revenues increased by 4.3% and expenditures decreased by .8% in 2015 when comparing to 2014. The fund balance increased by \$1,284,733 in 2015. The increase in revenues was primarily due to increased charges for services.

Permanent Improvement Fund – The balance in this fund can fluctuate by 50% or more in a given year because this fund is utilized to account for the majority of the County's capital improvements. The level of funding and expenditures vary depending on the County's capital plans for the given year. During 2015, the fund balance decreased by \$5,369,350 as a result of the recording of a \$5 million note payable within the fund.

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 2015 the County amended its General Fund budget several times, none significant.

For the General Fund, final budget basis revenue of \$24.3 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 \$.42 million in Public Safety, and \$1.4 million in General Government. The large variances in both Public Safety and General Government are due to imposed expenditure restraints.

MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2015**

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2015 the County had \$146,637,944 net of accumulated depreciation invested in capital assets for its governmental and business-type activities. Of this total, \$110,430,698 was related to governmental activities and \$36,207,246 to the business-type activities.

Governmental activities largest increases occurred in the construction in progress and infrastructure categories.

Acquisitions in the business-type activities amounted to \$587,755. The Transfer Station funds accounted for \$461,744 of the acquisitions in 2015.

The following table summarizes the County's capital assets as of December 31, 2015 and December 31, 2014:

	Governmental Activities		Increase (Decrease)
	2015	2014	
Land	\$5,545,024	\$5,545,024	\$0
Construction in Progress	2,906,126	54,499	2,851,627
Total Non-Depreciable Capital Assets	8,451,150	5,599,523	2,851,627
Buildings	50,089,402	49,629,390	460,012
Improvements Other Than Buildings	353,311	353,311	0
Machinery and Equipment	22,442,942	21,914,099	528,843
Infrastructure	95,234,351	88,852,863	6,381,488
Less: Accumulated Depreciation	(66,140,458)	(63,810,880)	(2,329,578)
Total Depreciable Capital Assets	101,979,548	96,938,783	5,040,765
Totals	\$110,430,698	\$102,538,306	\$7,892,392

	Business-Type Activities		Increase (Decrease)
	2015	2014	
Land	\$90,000	\$90,000	\$0
Construction in Progress	524,477	0	524,477
Total Non-Depreciable Capital Assets	614,477	90,000	524,477
Buildings	3,836,035	3,836,035	0
Improvements Other Than Buildings	42,281,933	42,281,933	0
Machinery and Equipment	1,419,894	1,399,261	20,633
Less: Accumulated Depreciation	(11,945,093)	(11,047,731)	(897,362)
Total Depreciable Capital Assets	35,592,769	36,469,498	(876,729)
Totals	\$36,207,246	\$36,559,498	(\$352,252)

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, 2015***

Unaudited

Debt

At December 31, 2015, the County had \$16.85 million in bonds outstanding, \$1,455,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2015 and December 31, 2014:

	2015	Restated 2014
Governmental Activities:		
General Obligation Bonds	\$10,916,100	\$11,533,100
Superfund Site Liability	5,756,960	6,258,450
Compensated Absences	3,141,605	3,077,095
Net Pension Liability	26,737,109	26,139,437
Total Governmental Activities	<u>46,551,774</u>	<u>47,008,082</u>
Business-Type Activities:		
General Obligation Bonds	5,928,899	6,551,899
OPWC Loans	623,750	729,175
OWDA Loans	5,907,436	5,953,593
Landfill Postclosure Care Liability	29,560	29,267
Compensated Absences	124,466	126,707
Net Pension Liability	1,184,869	1,157,634
Total Business-Type Activities	<u>13,798,980</u>	<u>14,548,275</u>
Totals	<u><u>\$60,350,754</u></u>	<u><u>\$61,556,357</u></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, 2015, the County's outstanding debt was below the legal limit. Additional information on the County's long-term debt can be found in Note 15.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

From 1990 through 2008 Miami County's employment has been better than both the state and national rate. During 2014, the County's unemployment rate was 5.4% while the State had a 5.8% unemployment rate. In 2015, the County's unemployment rate decreased to 4.4% and the State decreased to 4.9%

While Miami County remains in good financial shape, the County's budget for the general fund in 2016 is very conservative. Total revenues for 2016 are projected to be \$24.6 million, which is 9.9% less than what was actually received on a cash basis in fiscal year 2015. The General Fund's anticipated expenses are projected to increase 19.4% from \$26.3 million on a cash basis in 2015 to \$31.4 million in 2016. Our Sales Tax for 2016 is projected to be \$15.7 million due to the .25% tax increase effective October 2009. Early indications show that 2016 investment income should meet or exceed 2015 earnings if current interest rates remain steady.

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2015***

Unaudited

REQUESTS FOR INFORMATION

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

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MIAMI COUNTY, OHIO

Statement of Net Position
December 31, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
Assets:				
Cash and Cash Equivalents	\$ 23,838,065	\$ 2,993,816	\$ 26,831,881	\$ 237,885
Cash and Cash Equivalents with Fiscal Agent	1,258,628	0	1,258,628	0
Investments	30,679,349	5,625,155	36,304,504	1,458,057
Receivables:				
Taxes	16,022,134	0	16,022,134	0
Accounts	528,710	554,204	1,082,914	210,765
Intergovernmental	15,765,009	12,799	15,777,808	0
Interest	67,811	0	67,811	0
Loans	1,735,625	0	1,735,625	0
Internal Balances	(10,120)	10,120	0	0
Due from Component Unit	117,475	0	117,475	0
Due from Primary Government	0	0	0	81,380
Inventory of Supplies at Cost	569,287	0	569,287	2,385
Prepaid Items	163,661	1,454	165,115	13,438
Non-Depreciable Capital Assets	8,451,150	614,477	9,065,627	130,000
Depreciable Capital Assets, Net	101,979,548	35,592,769	137,572,317	917,784
Total Assets	201,166,332	45,404,794	246,571,126	3,051,694
Deferred Outflows of Resources:				
Pension	4,721,941	210,102	4,932,043	0
Liabilities:				
Accounts Payable	1,319,084	380,082	1,699,166	0
Accrued Wages and Benefits	1,401,812	50,940	1,452,752	19,167
Intergovernmental Payable	79,922	296,842	376,764	0
Claims Payable	294,748	0	294,748	0
Due to Others	0	0	0	3,642
Due to Component Unit	81,380	0	81,380	0
Due to Primary Government	0	0	0	117,475
Accrued Interest Payable	45,249	21,592	66,841	0
General Obligation Notes Payable	5,000,000	610,000	5,610,000	0
Long Term Liabilities:				
Due Within One Year	3,246,857	1,086,633	4,333,490	0
Due in More Than One Year:				
Net Pension Liability	26,737,109	1,184,869	27,921,978	0
Other Amounts Due in More Than One Year	16,567,808	11,527,478	28,095,286	0
Total Liabilities	54,773,969	15,158,436	69,932,405	140,284
Deferred Inflows of Resources:				
Property Tax Levy for Next Fiscal Year	12,969,295	0	12,969,295	0
Pension	469,830	20,808	490,638	0
Total Deferred Inflows of Resources	13,439,125	20,808	13,459,933	0

MIAMI COUNTY, OHIO

	<u>Primary Government</u>			<u>Component Unit</u>
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Riverside Training Industries, Inc.</u>
Net Position:				
Net Investment in Capital Assets	94,514,598	23,137,161	117,651,759	1,047,784
Restricted For:				
Capital Projects	1,329,606	0	1,329,606	0
Debt Service	54,637	0	54,637	0
Public Safety	7,304,439	0	7,304,439	0
Health	10,380,964	0	10,380,964	0
Human Services	15,761,899	0	15,761,899	0
Public Works	10,221,786	0	10,221,786	0
General Government	3,178,781	0	3,178,781	0
Unrestricted	(5,071,531)	7,298,491	2,226,960	1,863,626
Total Net Position	<u>\$ 137,675,179</u>	<u>\$ 30,435,652</u>	<u>\$ 168,110,831</u>	<u>\$ 2,911,410</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Statement of Activities
For the Year Ended December 31, 2015

	Program Revenues			
Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:				
Public Safety	\$ 20,363,663	\$ 7,551,895	\$ 2,440,688	\$ 0
Health	16,775,153	1,078,285	7,943,634	0
Human Services	12,255,315	2,663,718	8,101,754	0
Conservation and Recreation	543,547	0	0	0
Public Works	15,206,194	2,560,828	0	12,127,992
General Government	15,569,575	6,627,523	1,020,346	19,528
Interest and Fiscal Charges	382,933	0	0	0
Total Governmental Activities	81,096,380	20,482,249	19,506,422	12,147,520
Business-Type Activities:				
Water	1,635,761	1,754,925	0	133,916
Sewer	2,650,494	2,037,702	0	341,870
Transfer Station	3,915,890	5,431,706	0	0
Sheriff Police Rotary	231,113	281,546	0	0
Total Business-Type Activities	8,433,258	9,505,879	0	475,786
Total Primary Government	\$ 89,529,638	\$ 29,988,128	\$ 19,506,422	\$ 12,623,306
Component Unit:				
Riverside Training Industries, Inc.	\$ 3,437,485	\$ 2,247,699	\$ 1,086,832	\$ 0

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

Net (Expense) Revenue and Changes in Net Position			Component Unit
Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
\$ (10,371,080)	\$ 0	\$ (10,371,080)	
(7,753,234)	0	(7,753,234)	
(1,489,843)	0	(1,489,843)	
(543,547)	0	(543,547)	
(517,374)	0	(517,374)	
(7,902,178)	0	(7,902,178)	
(382,933)	0	(382,933)	
<u>(28,960,189)</u>	<u>0</u>	<u>(28,960,189)</u>	
0	253,080	253,080	
0	(270,922)	(270,922)	
0	1,515,816	1,515,816	
0	50,433	50,433	
<u>0</u>	<u>1,548,407</u>	<u>1,548,407</u>	
<u>(28,960,189)</u>	<u>1,548,407</u>	<u>(27,411,782)</u>	
			\$ (102,954)
13,398,330	0	13,398,330	0
17,321,797	0	17,321,797	0
4,040,688	0	4,040,688	0
428,712	0	428,712	(34,956)
293,510	0	293,510	0
<u>35,483,037</u>	<u>0</u>	<u>35,483,037</u>	<u>(34,956)</u>
6,522,848	1,548,407	8,071,255	(137,910)
<u>131,152,331</u>	<u>28,887,245</u>	<u>160,039,576</u>	<u>3,049,320</u>
<u>\$ 137,675,179</u>	<u>\$ 30,435,652</u>	<u>\$ 168,110,831</u>	<u>\$ 2,911,410</u>

MIAMI COUNTY, OHIO

Balance Sheet
Governmental Funds
December 31, 2015

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
Assets:				
Cash and Cash Equivalents	\$ 6,754,107	\$ 1,498,503	\$ 375,045	\$ 2,602,872
Cash and Cash Equivalents with Fiscal Agent	0	0	0	1,258,628
Investments	10,149,428	3,170,867	794,883	5,507,717
Receivables:				
Taxes	6,822,712	830,994	0	7,638,939
Accounts	196,482	241,565	0	0
Intergovernmental	1,492,062	2,604,972	6,141,809	1,475,260
Interest	67,811	0	0	0
Loans	0	0	0	0
Due from Other Funds	91,417	21,968	0	0
Interfund Loans Receivable	193,156	0	0	0
Advances to Other Funds	91,715	0	0	0
Due from Component Unit	0	0	0	117,475
Inventory of Supplies, at Cost	0	569,287	0	0
Prepaid Items	121,035	8,956	0	30,542
Total Assets	\$ 25,979,925	\$ 8,947,112	\$ 7,311,737	\$ 18,631,433
Liabilities:				
Accounts Payable	\$ 275,573	\$ 183,161	\$ 136,351	\$ 53,848
Accrued Wages and Benefits Payable	648,254	86,136	65,077	225,227
Intergovernmental Payable	25,613	0	0	45,501
Due to Other Funds	65,849	0	187,777	4,688
Interfund Loans Payable	0	0	0	0
Advances from Other Funds	0	0	0	0
Due to Component Unit	0	0	0	81,380
Compensated Absences Payable	20,667	982	0	2,057
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
Total Liabilities	1,035,956	270,279	389,205	412,701
Deferred Inflows of Resources:				
Unavailable Amounts	1,069,187	1,848,071	5,618,880	664,165
Property Tax Levy for Next Fiscal Year	4,526,482	817,680	0	7,511,972
Total Deferred Inflows of Resources	5,595,669	2,665,751	5,618,880	8,176,137
Fund Balances:				
Nonspendable	709,915	578,243	0	30,542
Restricted	0	5,432,839	1,303,652	10,012,053
Committed	0	0	0	0
Assigned	6,639,272	0	0	0
Unassigned	11,999,113	0	0	0
Total Fund Balances	19,348,300	6,011,082	1,303,652	10,042,595
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 25,979,925	\$ 8,947,112	\$ 7,311,737	\$ 18,631,433

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Permanent Improvement Fund	Other Governmental Funds	Total Governmental Funds
\$ 365,261	\$ 11,127,983	\$ 22,723,771
0	0	1,258,628
0	8,730,351	28,353,246
45,529	683,960	16,022,134
0	90,663	528,710
0	4,050,906	15,765,009
0	0	67,811
0	1,735,625	1,735,625
198,146	256,008	567,539
0	0	193,156
0	0	91,715
0	0	117,475
0	0	569,287
0	3,128	163,661
<u>\$ 608,936</u>	<u>\$ 26,678,624</u>	<u>\$ 88,157,767</u>
\$ 118,004	\$ 543,330	\$ 1,310,267
0	377,118	1,401,812
0	8,808	79,922
0	319,345	577,659
0	193,156	193,156
0	91,715	91,715
0	0	81,380
0	11,885	35,591
8,870	0	8,870
5,000,000	0	5,000,000
<u>5,126,874</u>	<u>1,545,357</u>	<u>8,780,372</u>
0	4,272,798	13,473,101
0	113,161	12,969,295
<u>0</u>	<u>4,385,959</u>	<u>26,442,396</u>
0	3,128	1,321,828
0	19,928,766	36,677,310
0	969,794	969,794
0	0	6,639,272
(4,517,938)	(154,380)	7,326,795
<u>(4,517,938)</u>	<u>20,747,308</u>	<u>52,934,999</u>
\$ 608,936	\$ 26,678,624	\$ 88,157,767

MIAMI COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2015***

Total Governmental Fund Balances	\$ 52,934,999
<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.	110,430,698
Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.	13,473,101
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(19,815,453)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.	(22,484,998)
The Internal Service Fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund is included in governmental activities in the statement of net position. This is the balance that is recorded in the governmental activities.	<u>3,136,832</u>
<i>Net Position of Governmental Activities</i>	<u>\$ 137,675,179</u>

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, 2015**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
Revenues:				
Taxes	\$ 18,085,759	\$ 813,811	\$ 0	\$ 7,964,133
Intergovernmental Revenues	2,893,292	10,434,015	3,576,825	8,981,803
Charges for Services	3,999,393	1,507,039	16,404	595,797
Licenses and Permits	1,563,752	0	0	0
Investment Earnings	427,402	2,267	0	(957)
Fines and Forfeitures	916,405	44,363	0	0
All Other Revenues	515,025	581,997	404,864	32,137
Total Revenue	28,401,028	13,383,492	3,998,093	17,572,913
Expenditures:				
Current:				
Public Safety	11,105,072	0	0	0
Health	213,366	0	0	16,288,180
Human Services	2,120,437	0	3,967,758	0
Conservation and Recreation	410,585	0	0	0
Public Works	217,963	13,250,424	0	0
General Government	12,301,209	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
Total Expenditures	26,368,632	13,250,424	3,967,758	16,288,180
Excess (Deficiency) of Revenues Over Expenditures	2,032,396	133,068	30,335	1,284,733
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	(642,567)	0	0	0
Total Other Financing Sources (Uses)	(642,567)	0	0	0
Net Change in Fund Balances	1,389,829	133,068	30,335	1,284,733
Fund Balances at Beginning of Year	17,958,471	5,819,766	1,273,317	8,757,862
Increase in Inventory Reserve	0	58,248	0	0
Fund Balances End of Year	\$ 19,348,300	\$ 6,011,082	\$ 1,303,652	\$ 10,042,595

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ 277,226	\$ 3,578,199	\$ 30,719,128
160,816	9,452,395	35,499,146
2,767,967	7,184,118	16,070,718
0	5	1,563,757
0	0	428,712
0	272,234	1,233,002
8,241	593,254	2,135,518
<u>3,214,250</u>	<u>21,080,205</u>	<u>87,649,981</u>
0	9,344,697	20,449,769
0	306,551	16,808,097
0	6,135,359	12,223,554
0	132,962	543,547
0	2,360,676	15,829,063
0	2,616,819	14,918,028
8,691,526	112,525	8,804,051
0	617,000	617,000
12,029	372,211	384,240
<u>8,703,555</u>	<u>21,998,800</u>	<u>90,577,349</u>
(5,489,305)	(918,595)	(2,927,368)
119,955	998,388	1,118,343
0	(475,776)	(1,118,343)
<u>119,955</u>	<u>522,612</u>	<u>0</u>
(5,369,350)	(395,983)	(2,927,368)
851,412	21,143,291	55,804,119
0	0	58,248
<u>\$ (4,517,938)</u>	<u>\$ 20,747,308</u>	<u>\$ 52,934,999</u>

MIAMI COUNTY, OHIO

***Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds
To The Statement Of Activities
For The Year Ended December 31, 2015***

Net Change in Fund Balances - Total Governmental Funds \$ (2,927,368)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation. 7,970,631

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. (78,239)

Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (30,753)

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows. 3,294,989

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (2,919,416)

The repayment of principal of long-term debt consumes current financial resources of governmental funds, however it does not effect net position. 1,118,490

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 1,307

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. 17,645

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. 75,562

Change in Net Position of Governmental Activities \$ 6,522,848

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, 2015**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 16,758,470	\$ 16,758,470	\$ 17,990,098	\$ 1,231,628
Intergovernmental Revenues	2,703,654	2,703,654	2,872,023	168,369
Charges for Services	2,785,140	2,785,140	3,165,816	380,676
Licenses and Permits	955,000	955,000	1,564,820	609,820
Investment Earnings	0	0	409,916	409,916
Fines and Forfeitures	932,074	932,074	900,449	(31,625)
All Other Revenues	173,209	173,209	426,562	253,353
Total Revenues	24,307,547	24,307,547	27,329,684	3,022,137
Expenditures:				
Current:				
Public Safety	11,445,324	11,770,516	11,347,708	422,808
Health	219,469	219,469	214,788	4,681
Human Services	2,369,399	2,463,654	2,160,713	302,941
Conservation and Recreation	411,653	411,653	410,585	1,068
Public Works	233,193	235,271	217,577	17,694
General Government	13,687,825	13,793,177	12,421,106	1,372,071
Total Expenditures	28,366,863	28,893,740	26,772,477	2,121,263
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,059,316)	(4,586,193)	557,207	5,143,400
Other Financing Sources (Uses):				
Transfers Out	(572,475)	(642,569)	(642,567)	2
Advances Out	(50,000)	(90,000)	(62,414)	27,586
Total Other Financing Sources (Uses):	(622,475)	(732,569)	(704,981)	27,588
Net Change in Fund Balance	(4,681,791)	(5,318,762)	(147,774)	5,170,988
Fund Balance at Beginning of Year	13,236,324	13,236,324	13,236,324	0
Prior Year Encumbrances	728,614	728,614	728,614	0
Fund Balance at End of Year	\$ 9,283,147	\$ 8,646,176	\$ 13,817,164	\$ 5,170,988

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, 2015***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 774,300	\$ 774,300	\$ 813,811	\$ 39,511
Intergovernmental Revenues	5,430,000	9,666,128	10,322,481	656,353
Charges for Services	1,050,100	1,631,152	1,526,354	(104,798)
Investment Earnings	600	600	2,894	2,294
Fines and Forfeitures	52,500	52,500	44,725	(7,775)
All Other Revenues	543,650	543,864	615,560	71,696
Total Revenues	<u>7,851,150</u>	<u>12,668,544</u>	<u>13,325,825</u>	<u>657,281</u>
Expenditures:				
Current:				
Public Works	8,642,230	15,343,454	13,605,952	1,737,502
Total Expenditures	<u>8,642,230</u>	<u>15,343,454</u>	<u>13,605,952</u>	<u>1,737,502</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(791,080)	(2,674,910)	(280,127)	2,394,783
Fund Balance at Beginning of Year	3,725,063	3,725,063	3,725,063	0
Prior Year Encumbrances	881,322	881,322	881,322	0
Fund Balance at End of Year	<u>\$ 3,815,305</u>	<u>\$ 1,931,475</u>	<u>\$ 4,326,258</u>	<u>\$ 2,394,783</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 – Job and Family Services Fund
For the Year Ended December 31, 2015***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,782,430	\$ 3,782,430	\$ 3,433,020	\$ (349,410)
Charges for Services	10,000	10,000	19,210	9,210
All Other Revenues	575,000	575,000	518,237	(56,763)
Total Revenues	4,367,430	4,367,430	3,970,467	(396,963)
Expenditures:				
Current:				
Human Services	4,711,029	4,562,635	3,967,511	595,124
Total Expenditures	4,711,029	4,562,635	3,967,511	595,124
Excess (Deficiency) of Revenues Over (Under) Expenditures	(343,599)	(195,205)	2,956	198,161
Fund Balance at Beginning of Year	943,562	943,562	943,562	0
Prior Year Encumbrances	49,163	49,163	49,163	0
Fund Balance at End of Year	\$ 649,126	\$ 797,520	\$ 995,681	\$ 198,161

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, 2015**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 7,497,243	\$ 7,497,243	\$ 7,964,133	\$ 466,890
Intergovernmental Revenues	5,920,987	5,920,987	4,828,367	(1,092,620)
Charges for Services	433,714	433,714	487,901	54,187
Investment Earnings	36	36	180	144
All Other Revenues	24,936	24,936	28,561	3,625
Total Revenues	13,876,916	13,876,916	13,309,142	(567,774)
Expenditures:				
Current:				
Health	15,454,110	15,621,266	13,624,175	1,997,091
Total Expenditures	15,454,110	15,621,266	13,624,175	1,997,091
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,577,194)	(1,744,350)	(315,033)	1,429,317
Fund Balance at Beginning of Year	7,757,891	7,757,891	7,757,891	0
Prior Year Encumbrances	193,931	193,931	193,931	0
Fund Balance at End of Year	\$ 6,374,628	\$ 6,207,472	\$ 7,636,789	\$ 1,429,317

See accompanying notes to the basic financial statements



MIAMI COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2015**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 478,721	\$ 703,461	\$ 1,471,917
Investments	1,014,609	1,490,932	3,119,614
Receivables:			
Accounts	136,980	217,522	199,702
Intergovernmental	0	0	0
Due from Other Funds	6,540	6,540	0
Prepaid Items	0	0	1,454
Total Current Assets	1,636,850	2,418,455	4,792,687
Noncurrent Assets:			
Non-Depreciable Capital Assets	99,783	10,000	504,694
Depreciable Capital Assets, Net	4,852,429	27,511,984	3,228,356
Total Noncurrent Assets	4,952,212	27,521,984	3,733,050
Total Assets	6,589,062	29,940,439	8,525,737
Deferred Outflows of Resources:			
Pension	30,173	33,815	95,374
Liabilities:			
Current Liabilities:			
Accounts Payable	2,009	4,793	373,280
Accrued Wages and Benefits Payable	3,072	2,847	45,021
Intergovernmental Payable	143,581	153,261	0
Claims Payable	0	0	0
Due to Other Funds	1,190	0	1,770
Accrued Interest Payable	5,819	11,214	4,559
General Obligation Notes Payable	0	0	610,000
Compensated Absences Payable - Current	10,011	7,606	48,545
General Obligation Bonds - Current	177,244	365,863	86,593
OWDA Loans Payable - Current	21,212	305,809	0
Ohio Public Works Commission			
Loans Payable - Current	37,500	26,250	0
Total Current Liabilities	401,638	877,643	1,169,768

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Fund
\$ 339,717	\$ 2,993,816	\$ 1,114,294
0	5,625,155	2,326,103
0	554,204	0
12,799	12,799	0
0	13,080	0
0	1,454	0
352,516	9,200,508	3,440,397
0	614,477	0
0	35,592,769	0
0	36,207,246	0
352,516	45,407,754	3,440,397
50,740	210,102	0
0	380,082	8,817
0	50,940	0
0	296,842	0
0	0	294,748
0	2,960	0
0	21,592	0
0	610,000	0
0	66,162	0
0	629,700	0
0	327,021	0
0	63,750	0
0	2,449,049	303,565

(Continued)

MIAMI COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2015**

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Transfer Station</u>
Noncurrent Liabilities			
Compensated Absences Payable	11,934	9,122	37,248
General Obligation Bonds Payable	1,559,895	2,867,052	872,252
OWDA Loans Payable	203,818	5,376,597	0
Ohio Public Works Commission Loans Payable	255,000	305,000	0
Landfill Postclosure Care Liability	0	0	29,560
Net Pension Liability	122,728	239,228	534,666
Total Noncurrent Liabilities	<u>2,153,375</u>	<u>8,796,999</u>	<u>1,473,726</u>
Total Liabilities	<u>2,555,013</u>	<u>9,674,642</u>	<u>2,643,494</u>
Deferred Inflows of Resources:			
Pension	<u>1,999</u>	<u>4,360</u>	<u>9,377</u>
Net Position:			
Net Investment in Capital Assets	2,697,543	18,275,413	2,164,205
Unrestricted	<u>1,364,680</u>	<u>2,019,839</u>	<u>3,804,035</u>
Total Net Position	<u>\$ 4,062,223</u>	<u>\$ 20,295,252</u>	<u>\$ 5,968,240</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Fund
0	58,304	0
0	5,299,199	0
0	5,580,415	0
0	560,000	0
0	29,560	0
288,247	1,184,869	0
288,247	12,712,347	0
288,247	15,161,396	303,565
5,072	20,808	0
0	23,137,161	0
109,937	7,298,491	3,136,832
\$ 109,937	\$ 30,435,652	\$ 3,136,832

MIAMI COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2015**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Operating Revenues:			
Charges for Services	\$ 1,751,807	\$ 1,991,688	\$ 5,310,456
Other Operating Revenue	3,118	46,014	121,250
Total Operating Revenues	1,754,925	2,037,702	5,431,706
Operating Expenses:			
Personal Services	288,623	230,012	805,570
Materials and Supplies	1,027,488	48,595	77,549
Contractual Services	63,690	1,534,548	2,814,674
Utilities	5,881	41,961	47,060
Depreciation	170,944	645,489	126,574
Health Insurance Claims	0	0	0
Other Operating Expenses	444	5,740	4,090
Total Operating Expenses	1,557,070	2,506,345	3,875,517
Operating Income (Loss)	197,855	(468,643)	1,556,189
Nonoperating Revenue (Expenses):			
Interest and Fiscal Charges	(78,691)	(144,149)	(40,373)
Total Nonoperating Revenues (Expenses)	(78,691)	(144,149)	(40,373)
Income (Loss) Before Transfers and Contributions	119,164	(612,792)	1,515,816
Capital Contributions	133,916	341,870	0
Change in Net Position	253,080	(270,922)	1,515,816
Net Position Beginning of Year	3,809,143	20,566,174	4,452,424
Net Position End of Year	\$ 4,062,223	\$ 20,295,252	\$ 5,968,240

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Fund
\$ 281,546	\$ 9,335,497	\$ 5,199,701
0	170,382	14,489
281,546	9,505,879	5,214,190
231,113	1,555,318	0
0	1,153,632	0
0	4,412,912	1,109,387
0	94,902	0
0	943,007	0
0	0	4,029,241
0	10,274	0
231,113	8,170,045	5,138,628
50,433	1,335,834	75,562
0	(263,213)	0
0	(263,213)	0
50,433	1,072,621	75,562
0	475,786	0
50,433	1,548,407	75,562
59,504	28,887,245	3,061,270
\$ 109,937	\$ 30,435,652	\$ 3,136,832

MIAMI COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Cash Flows from Operating Activities:			
Cash Received from Customers	\$1,770,553	\$2,040,966	\$5,249,874
Cash Payments for Goods and Services	(1,028,879)	(1,571,247)	(2,910,389)
Cash Payments to Employees	(292,933)	(237,109)	(799,808)
Other Operating Revenues	3,118	46,014	121,250
Net Cash Provided by Operating Activities	<u>451,859</u>	<u>278,624</u>	<u>1,660,927</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition and Construction of Assets	(129,011)	0	(335,302)
General Obligation Notes Issued	0	0	610,000
Premium on General Obligation Notes Issued	0	0	7,540
Ohio Water Development Authority Loan Initiated	449	282,274	0
Payment on Ohio Water Development Authority Loan	(23,315)	(305,565)	0
Principal Paid on General Obligation Bonds	(174,085)	(364,981)	(83,934)
Principal Paid on Ohio Public Works Commission Loan	(56,250)	(49,175)	0
Special Assessment Revenue Received	133,916	341,870	0
Interest Paid on All Debt	(79,076)	(145,020)	(46,752)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(327,372)</u>	<u>(240,597)</u>	<u>151,552</u>
Cash Flows from Investing Activities:			
Purchase of Investments	(103,907)	(56,286)	(1,270,693)
Net Cash Used by Investing Activities	<u>(103,907)</u>	<u>(56,286)</u>	<u>(1,270,693)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	20,580	(18,259)	541,786
Cash and Cash Equivalents at Beginning of Year	458,141	721,720	930,131
Cash and Cash Equivalents at End of Year	<u>\$478,721</u>	<u>\$703,461</u>	<u>\$1,471,917</u>

MIAMI COUNTY, OHIO

Sheriff Police		Governmental Activities - Internal Service
Rotary	Total	Fund
\$268,747	\$9,330,140	\$5,199,701
0	(5,510,515)	(5,182,926)
(245,518)	(1,575,368)	0
0	170,382	14,489
<u>23,229</u>	<u>2,414,639</u>	<u>31,264</u>
0	(464,313)	0
0	610,000	0
0	7,540	0
0	282,723	0
0	(328,880)	0
0	(623,000)	0
0	(105,425)	0
0	475,786	0
<u>0</u>	<u>(270,848)</u>	<u>0</u>
<u>0</u>	<u>(416,417)</u>	<u>0</u>
<u>0</u>	<u>(1,430,886)</u>	<u>(57,985)</u>
<u>0</u>	<u>(1,430,886)</u>	<u>(57,985)</u>
23,229	567,336	(26,721)
316,488	2,426,480	1,141,015
<u>\$339,717</u>	<u>\$2,993,816</u>	<u>\$1,114,294</u>

(Continued)

MIAMI COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Operating Income (Loss)	\$197,855	(\$468,643)	\$1,556,189
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation Expense	170,944	645,489	126,574
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	21,103	51,635	(60,582)
Increase in Due from Other Funds	(2,357)	(2,357)	0
Increase in Intergovernmental Receivable	0	0	0
Increase in Deferred Outflows - Pension	(30,173)	(33,815)	(95,374)
Increase in Prepaid Items	0	0	(1,454)
Increase (Decrease) in Accounts Payable	909	(10,853)	35,748
Increase (Decrease) in Accrued Wages and Benefits	(3,353)	(5,909)	18,639
Increase (Decrease) in Due to Other Funds	112	0	(1,310)
Increase in Intergovernmental Payables	67,603	70,450	0
Decrease in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	1,804	1,169	(5,214)
Increase in Deferred Inflows - Pension	1,999	4,360	9,377
Increase in Net Pension Liability	25,413	27,098	78,334
Total Adjustments	<u>254,004</u>	<u>747,267</u>	<u>104,738</u>
Net Cash Provided by Operating Activities	<u>\$451,859</u>	<u>\$278,624</u>	<u>\$1,660,927</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2015 the Transfer Station Fund had a \$126,442 liability for the purchase of certain capital assets.

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total	Governmental Activities - Internal Service Fund
\$50,433	\$1,335,834	\$75,562
0	943,007	0
0	12,156	0
0	(4,714)	0
(12,799)	(12,799)	0
(50,740)	(210,102)	0
0	(1,454)	0
0	25,804	8,817
(10,514)	(1,137)	0
0	(1,198)	0
0	138,053	0
0	0	(53,115)
0	(2,241)	0
5,072	20,808	0
41,777	172,622	0
(27,204)	1,078,805	(44,298)
\$23,229	\$2,414,639	\$31,264

MIAMI COUNTY, OHIO

***Statement of Assets and Liabilities
Fiduciary Funds
For the Year Ended December 31, 2015***

	<u>Agency Funds</u>
Assets:	
Cash and Cash Equivalents	\$ 10,030,332
Investments	11,263,326
Receivables:	
Taxes	82,649,425
Accounts	624,009
Special Assessments	4,902,569
Total Assets	<u>109,469,661</u>
Liabilities:	
Intergovernmental Payable	78,663
Due to Others	109,386,005
Accrued Liabilities	4,993
Total Liabilities	<u>\$ 109,469,661</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

B. Basis of Presentation - Fund Accounting

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

Governmental Funds

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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.

Permanent Improvement Fund – This fund is used 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.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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. Discussion of specific agency fund activities can be found beginning on page 174.

C. Basis of Presentation – Financial Statements

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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

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

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets, current liabilities and deferred inflows of resources, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

All proprietary fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. The statement of revenues, expenses and changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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, 2015 but which are not intended to finance 2015 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred inflows of resources.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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 2015.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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 2015, 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, 2015***

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)	\$1,389,829	\$133,068	\$30,335	\$1,284,733
Increase (Decrease):				
Accrued Revenues at December 31, 2015 received during 2016	(3,223,300)	(1,028,652)	(522,929)	(1,046,686)
Accrued Revenues at December 31, 2014 received during 2015	3,004,958	970,985	495,303	469,799
Accrued Expenditures at December 31, 2015 paid during 2016	1,035,956	270,279	389,205	412,701
Accrued Expenditures at December 31, 2014 paid during 2015	(875,911)	(274,442)	(214,711)	(494,077)
2014 Prepays for 2015	164,218	5,799	0	29,983
2015 Prepays for 2016	(121,035)	(8,956)	0	(30,542)
Change in Cash with Fiscal Agent	0	0	0	(458,293)
Perspective Difference:				
Activity of Funds Reclassified for GAAP Reporting Purpose	(336,092)	0	0	0
Outstanding Encumbrances	<u>(1,186,397)</u>	<u>(348,208)</u>	<u>(174,247)</u>	<u>(482,651)</u>
Budget Basis	<u><u>(\$147,774)</u></u>	<u><u>(\$280,127)</u></u>	<u><u>\$2,956</u></u>	<u><u>(\$315,033)</u></u>

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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 2015, the County invested funds in U.S. Government Securities, certificates of deposit, money market mutual funds and STAR Ohio.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2015. Riverside Training Industries (discretely presented component unit) permitted investments include mortgage backed securities, stocks, corporate bonds and mutual funds. All investments are valued at share market prices, which are the prices the investments could be sold for on December 31, 2015. See Note 5, "Cash, Cash Equivalents and Investments."

H. Inventory of Supplies

Inventory is stated at cost (first-in, first-out) in the governmental funds, and at the lower of cost (first-in, first-out) or market in the proprietary funds. The costs of inventory items are recorded as expenditures in the governmental funds when purchased and expenses in the proprietary funds when used.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2015, 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.

2. Property, Plant and Equipment – Business Type Activities

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets and Depreciation (Continued)

3. Depreciation

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

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

K. Accrued Liabilities and Long-term Obligations

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

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

L. Long-Term Obligations

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

<u>Obligation</u>	<u>Fund</u>
General Obligation Bonds	General Obligation Debt Fund Transfer Station Fund Water Fund Sewer Fund
Superfund Site Liability	Super Cleanup Fund
Ohio Public Works	Water Fund
Commission Loans	Sewer Fund

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-Term Obligations (Continued)

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Compensated Absences

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

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

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

N. Grants and Other Intergovernmental Revenues

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

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

O. Pensions

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Operating Revenues and Expenses

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

Q. Self-Funded Insurance

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

R. Interfund Activity

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

S. Fund Balance

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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 2015.

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

U. Deferred Outflow/Inflows of Resources

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

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

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MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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

In 2015 the County implemented the Governmental Accounting Standards Board (GASB) Statement No. 68, “Accounting and Financial Reporting for Pensions” and GASB Statement No. 71, “Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68.” GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources deferred inflows of resources and expense/expenditure.

The implementation of GASB 68 had the following effect on net position as reported December 31, 2014:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Water</u>
Net Position December 31, 2014	\$154,012,902	\$29,899,492	\$3,906,458
Adjustments:			
Net Pension Liability	(26,139,437)	(1,157,634)	(111,251)
Deferred Outflows -			
Payments Subsequent to Measurement Date	<u>3,278,866</u>	<u>145,387</u>	<u>13,936</u>
Restated Net Position December 31, 2014	<u>\$131,152,331</u>	<u>\$28,887,245</u>	<u>\$3,809,143</u>
		<u>Transfer</u>	<u>Sheriff Police</u>
	<u>Sewer</u>	<u>Station</u>	<u>Rotary</u>
Net Position December 31, 2014	\$20,778,304	\$4,908,756	\$305,974
Adjustments:			
Net Pension Liability	(242,509)	(521,682)	(282,192)
Deferred Outflows -			
Payments Subsequent to Measurement Date	<u>30,379</u>	<u>65,350</u>	<u>35,722</u>
Restated Net Position December 31, 2014	<u>\$20,566,174</u>	<u>\$4,452,424</u>	<u>\$59,504</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, 2015**

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	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Inventory of Supplies	\$0	\$569,287	\$0	\$0	\$0	\$0	\$569,287
Prepaid Items	121,035	8,956	0	30,542	0	3,128	163,661
Unclaimed Monies	588,880	0	0	0	0	0	588,880
Total Nonspendable	709,915	578,243	0	30,542	0	3,128	1,321,828
Restricted:							
Probation Services	0	0	0	0	0	448,170	448,170
Animal Control	0	0	0	0	0	352,638	352,638
Children's Services	0	0	0	0	0	3,214,590	3,214,590
Child Support Enforcement	0	0	0	0	0	3,306,649	3,306,649
Community Development & Assistance	0	0	0	0	0	176,270	176,270
Court Services	0	0	0	0	0	1,274,166	1,274,166
Delinquent Real Estate Tax & Assessment	0	0	0	0	0	457,873	457,873
Developmental Disabilities	0	0	0	10,012,053	0	0	10,012,053
Emergency Services	0	0	0	0	0	3,519,977	3,519,977
Job and Family Services	0	0	1,303,652	0	0	0	1,303,652
Law Library	0	0	0	0	0	146,566	146,566
Litter Control and Recycling	0	0	0	0	0	54,507	54,507
Property Reappraisal	0	0	0	0	0	371,149	371,149
Public Safety	0	0	0	0	0	626,669	626,669
Roads	0	5,432,839	0	0	0	0	5,432,839
Transit Services	0	0	0	0	0	794,840	794,840
Food Services - Jail	0	0	0	0	0	210,126	210,126
Victim Assistance	0	0	0	0	0	12,553	12,553
Youth Services	0	0	0	0	0	3,931,474	3,931,474
Debt Retirement	0	0	0	0	0	91,016	91,016
Capital Acquisition and Improvement	0	0	0	0	0	939,533	939,533
Total Restricted	0	5,432,839	1,303,652	10,012,053	0	19,928,766	36,677,310
Committed:							
Municipal Court Restitution	0	0	0	0	0	636	636
Landfill Cleanup/Maintenance	0	0	0	0	0	831,739	831,739
Youth Services	0	0	0	0	0	137,419	137,419
Total Committed	0	0	0	0	0	969,794	969,794
Assigned:							
Goods and Services	1,009,443	0	0	0	0	0	1,009,443
Excess Appropriations FY 2016	5,629,829	0	0	0	0	0	5,629,829
Total Assigned	6,639,272	0	0	0	0	0	6,639,272
Unassigned (Deficits):							
	11,999,113	0	0	0	(4,517,938)	(154,380)	7,326,795
Total Fund Balances	\$19,348,300	\$6,011,082	\$1,303,652	\$10,042,595	(\$4,517,938)	\$20,747,308	\$52,934,999

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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	\$11,528,236
Delinquent Tax Revenues	209,240
Loan Revenue	1,735,625
	<u>\$13,473,101</u>

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	(\$10,916,100)
Superfund Site Liability	(5,756,960)
Accrued Interest on Long-Term Debt	(36,379)
Compensated Absences Payable	(3,106,014)
	<u>(\$19,815,453)</u>

Net Pension Liability and related deferred outflows/inflows:

Deferred Outflows	\$4,721,941
Net Pension Liability	(26,737,109)
Deferred Inflows	(469,830)
	<u>(\$22,484,998)</u>

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MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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	\$10,746,285
Depreciation Expense	(2,958,354)
	<u>\$7,787,931</u>

Governmental revenues not reported in the funds:

Increase in Shared Revenue	\$195,484
Increase in Delinquent Tax Revenue	999
Decrease in Loan Revenue	(227,236)
	<u>(\$30,753)</u>

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

General Obligation Bond Principal Payments	\$617,000
Superfund Site Liability Payment	501,490
	<u>\$1,118,490</u>

Expenses not requiring the use of current financial resources:

Increase in Compensated Absences Payable	(\$40,603)
Increase in supplies inventory	58,248
	<u>\$17,645</u>

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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

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

A. Deposits

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

At year end the carrying amount of the County's deposits was \$31,133,207 and the bank balance was \$31,767,189. Federal depository insurance covered \$815,989 of the bank balance and \$30,951,200 was uninsured. Of the remaining uninsured bank balance, the County was exposed to custodial risk as follows:

	<u>Balance</u>
Uninsured and collateralized with securities held by the pledging institution's trust department not in the County's name	\$30,951,200
Total Balance	<u><u>\$30,951,200</u></u>

At year end, the carrying amount of Riverside Training Industries' (component unit) deposits was \$237,885 and the bank balance was \$237,885. Federal depository insurance covered all of the bank balance.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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

B. Investments

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			less than 1	1-3	3-5
STAR Ohio	\$6,987,634	AAAm ¹	\$6,987,634	\$0	\$0
Negotiable C/D's	6,714,043	N/A	4,135,356	2,578,687	0
FHLB	9,625,198	AA+ ; Aaa ^{1,2}	684,549	6,840,809	2,099,840
FHLMC	6,863,663	AA+ ; Aaa ^{1,2}	2,000,060	2,092,392	2,771,211
FNMA	4,988,775	AA+ ; Aaa ^{1,2}	0	2,933,681	2,055,094
FFCB	15,173,150	AA+ ; Aaa ^{1,2}	6,398,370	5,250,288	3,524,492
US Treasury Notes	4,203,001	AA+ ; Aaa ^{1,2}	0	2,785,742	1,417,259
Total Investments	<u>\$54,555,464</u>		<u>\$20,205,969</u>	<u>\$22,481,599</u>	<u>\$11,867,896</u>

¹ Standard & Poor's

² Moody's Investor Service

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

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

Concentration of Credit Risk – The County's investment policy states that the Treasurer may invest in any instrument or security authorized by Ohio Revised Code Section 135. The policy places no limit on the amount the County may invest in any one issuer. The County has invested 12.8% of its portfolio in Star Ohio, 12.3% in Negotiable Certificates of Deposit, 67.2% in US Agency Securities (FNMA, FHLB, FFCB and FHLMC) and 7.7 % in US Treasury Notes.

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

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

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

B. Investments (Continued)

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

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			N/A	less than 1	1-5
Corporate stocks and bonds	\$257,634	A- AA ¹	\$257,634	\$0	\$0
Mutual Funds	1,200,423	N/A	1,200,423	0	0
Total Investments	<u>\$1,458,057</u>		<u>\$1,458,057</u>	<u>\$0</u>	<u>\$0</u>

¹ Moody's Investor Service

C. Reconciliation of Cash, Cash Equivalents and Investments

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

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

	Cash and Cash Equivalents *	Investments
Per Statement of Net Position	\$38,120,841	\$47,567,830
Investments:		
STAR Ohio	(6,987,634)	6,987,634
Per GASB Statement No. 3	<u>\$31,133,207</u>	<u>\$54,555,464</u>

* - Includes Cash and Cash Equivalents with Fiscal Agent

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

	Cash and Cash Equivalents	Investments
Per Statement of Net Position	\$237,885	\$1,458,057
Per GASB Statement No. 3	<u>\$237,885</u>	<u>\$1,458,057</u>

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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 2014. 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, 2015. 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 2015 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, 2015, was \$8.81 per \$1,000 of assessed value. The assessed value upon which the 2015 tax receivable was based was \$2,151,455,030. This amount constitutes \$2,080,186,530 in real property assessed value, \$71,268,500 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 .881% (8.81 mills) of assessed value.

B. Other Taxes

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 7- RECEIVABLES

Receivables at December 31, 2015, 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, 2015 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	\$193,156	\$0	\$91,715	\$0
Other Governmental Funds	0	193,156	0	91,715
Total Interfund Loans	<u>\$193,156</u>	<u>\$193,156</u>	<u>\$91,715</u>	<u>\$91,715</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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 2015, represent due from/to other funds:

	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$91,417	\$65,849
Motor Vehicle and Gasoline Tax Fund	21,968	0
Job and Family Services Fund	0	187,777
Board of Developmental Disabilities Fund	0	4,688
Permanent Improvement Fund	198,146	0
Other Governmental Funds	256,008	319,345
Total Governmental Funds	567,539	577,659
Enterprise Funds:		
Water Fund	6,540	1,190
Sewer Fund	6,540	0
Transfer Station Fund	0	1,770
Total Enterprise Funds	13,080	2,960
Total Interfund Receivables and Payables	\$580,619	\$580,619

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, 2015 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$0	\$642,567
Permanent Improvement Fund	119,955	0
Other Governmental Funds	998,388	475,776
Total All Transfers	\$1,118,343	\$1,118,343

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, 2015**

NOTE 10 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2015:

Historical Cost:

Class	December 31, 2014	Additions	Deletions	December 31, 2015
<i>Non-Depreciable Capital Assets:</i>				
Land	\$5,545,024	\$0	\$0	\$5,545,024
Construction in Progress	54,499	2,851,627	0	2,906,126
Total Non-Depreciable Capital Assets	<u>5,599,523</u>	<u>2,851,627</u>	<u>0</u>	<u>8,451,150</u>
<i>Depreciable Capital Assets:</i>				
Buildings	49,629,390	460,012	0	50,089,402
Improvements Other Than Buildings	353,311	0	0	353,311
Machinery and Equipment	21,914,099	1,119,851	(591,008)	22,442,942
Infrastructure	88,852,863	6,503,795	(122,307)	95,234,351
Total Depreciable Capital Assets	<u>160,749,663</u>	<u>8,083,658</u>	<u>(713,315)</u>	<u>168,120,006</u>
Total Cost	<u>\$166,349,186</u>	<u>\$10,935,285</u>	<u>(\$713,315)</u>	<u>\$176,571,156</u>

Accumulated Depreciation:

Class	December 31, 2014	Additions	Deletions	December 31, 2015
Buildings	(\$12,043,120)	(\$841,756)	\$0	(\$12,884,876)
Improvements Other Than Buildings	(224,134)	(10,871)	0	(235,005)
Machinery and Equipment	(18,146,894)	(1,062,796)	579,990	(18,629,700)
Infrastructure	(33,396,732)	(1,049,231)	55,086	(34,390,877)
Total Depreciation	<u>(\$63,810,880)</u>	<u>(\$2,964,654) *</u>	<u>\$635,076</u>	<u>(\$66,140,458)</u>
<i>Net Value:</i>	<u>\$102,538,306</u>			<u>\$110,430,698</u>

* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$517,141
Health	176,551
Human Services	57,540
Public Works	1,354,734
General Government	858,688
Total Depreciation Expense	<u>\$2,964,654</u>

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

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, 2015:

<i>Historical Cost:</i>				
Class	December 31, 2014	Additions	Deletions	December 31, 2015
<i>Non-Depreciable Capital Assets:</i>				
Land	\$90,000	\$0	\$0	\$90,000
Construction in Progress	0	524,477	0	524,477
Total Non-Depreciable Capital Assets	90,000	524,477	0	614,477
<i>Depreciable Capital Assets:</i>				
Buildings	3,836,035	0	0	3,836,035
Improvements Other Than Buildings	42,281,933	0	0	42,281,933
Machinery and Equipment	1,399,261	66,278	(45,645)	1,419,894
Total Depreciable Capital Assets	47,517,229	66,278	(45,645)	47,537,862
Total Cost	\$47,607,229	\$590,755	(\$45,645)	\$48,152,339
<i>Accumulated Depreciation:</i>				
Class	December 31, 2014	Additions	Deletions	December 31, 2015
Buildings	(\$877,061)	(\$69,032)	\$0	(\$946,093)
Improvements Other Than Buildings	(9,307,563)	(780,811)	0	(10,088,374)
Machinery and Equipment	(863,107)	(93,164)	45,645	(910,626)
Total Depreciation	(\$11,047,731)	(\$943,007)	\$45,645	(\$11,945,093)
<i>Net Value:</i>	\$36,559,498			\$36,207,246

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS

Net Pension Liability

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

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, other than full-time police and firefighters, 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.

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.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

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):

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

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.

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

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:

	State and Local	Public Safety	Law Enforcement
2015 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	12.0 %
2015 Actual Contribution Rates			
Employer:			
Pension	12.0 %	14.1 %	14.1 %
Post-employment Health Care Benefits	2.0	4.0	4.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	11.5 %	12.1 %

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

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$3,441,896 for 2015.

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, 2014, 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, 2014, and was determined by rolling forward the total pension liability as of January 1, 2014, to December 31, 2014. 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	\$27,921,978
Proportion of the Net Pension Liability	0.245567%
Pension Expense	\$3,049,651

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Net difference between projected and actual earnings on pension plan investments	\$1,490,147
City contributions subsequent to the measurement date	<u>3,441,896</u>
Total Deferred Outflows of Resources	<u>\$4,932,043</u>
Deferred Inflows of Resources	
Differences between expected and actual experience	<u>\$490,638</u>

\$3,441,896 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>
Year Ending December 31:	
2016	\$146,155
2017	146,155
2018	334,662
2019	<u>372,537</u>
Total	<u>\$999,509</u>

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, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

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

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

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 2014 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other investments	18.00	4.59
Total	<u>100.00 %</u>	<u>5.28 %</u>

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

Discount Rate The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$46,733,135	\$27,921,978	\$8,166,491

NOTE 12 - POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

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

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

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45. Please see the Plan Statement in the OPERS 2014 CAFR for details.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 12 - POSTEMPLOYMENT BENEFITS (Continued)

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

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

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2015, local government employers contributed at a rate of 14.00% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local government employers. Active members do not make contributions to the OPEB plan.

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0% for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5%.

The County's contributions for health care to the OPERS for the years ending December 31, 2015, 2014, and 2013 were \$586,795, \$649,551 and \$306,242, respectively, which were equal to the required contributions for each year.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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, 2015, the County's accumulated, unpaid compensated absences amounted to \$3,266,071. Of this amount, \$3,141,605 is recorded as Governmental Activities on the Entity Wide Statement of Net position (\$1,920,067 is reported as due within one year), \$124,466 is recorded as Business-type activities (\$66,162 is reported as due within one year).

NOTE 14 - NOTES PAYABLE

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

	Maturity Date	Balance January 1, 2015	Additions	(Reductions)	Balance December 31, 2015
Governmental Funds Notes Payable					
1.00% Capital Improvement Fund	11/24/2015	\$5,000,000	\$0	(\$5,000,000)	\$0
1.75% Capital Improvement Fund	11/23/2016	0	5,000,000	0	5,000,000
Total Governmental Funds Notes Payable		<u>\$5,000,000</u>	<u>\$5,000,000</u>	<u>(\$5,000,000)</u>	<u>\$5,000,000</u>
Enterprise Funds Notes Payable:					
1.75% Transfer Station	11/23/2016	\$0	\$610,000	\$0	\$610,000
Total Enterprise Notes Payable		<u>\$0</u>	<u>\$610,000</u>	<u>\$0</u>	<u>\$610,000</u>

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 15 - LONG-TERM LIABILITIES

Long-term debt and other long-term obligations of the County at December 31, 2015 were as follows:

		Interest	Maturity	Restated Balance January 1, 2015	Additions	Retired	Balance December 31, 2015	Amounts Due Within One Year
		Rate	Date					
Governmental Activities:								
General Obligation Bonds:								
2010	911 Communications Center Bonds	2.35 - 5.75%	2025	\$3,950,000	\$0	(\$275,000)	\$3,675,000	\$285,000
2011	Hobart Building Bonds	2.00 - 5.00%	2030	1,799,280	0	(201,600)	1,597,680	206,640
2011	Juvenile Detention Center Bonds	2.00 - 5.00%	2030	499,800	0	(56,000)	443,800	57,400
2011	Utility Administration Building Bonds	2.00 - 5.00%	2030	410,550	0	(46,000)	364,550	47,150
2011	Human Service Building Bonds	2.00 - 5.00%	2030	253,470	0	(28,400)	225,070	29,110
2013	Various Purpose Bonds	1.00 - 4.00%	2033	4,620,000	0	(10,000)	4,610,000	200,000
Total General Obligation Bonds				<u>11,533,100</u>	<u>0</u>	<u>(617,000)</u>	<u>10,916,100</u>	<u>825,300</u>
Superfund Site Liability				6,258,450	0	(501,490)	5,756,960	501,490
Net Pension Liability				26,139,437	3,876,538	(3,278,866)	26,737,109	0
Compensated Absences				3,077,095	3,141,605	(3,077,095)	3,141,605	1,920,067
Total Governmental Activities Long-term Liabilities				<u>\$47,008,082</u>	<u>\$7,018,143</u>	<u>(\$7,474,451)</u>	<u>\$46,551,774</u>	<u>\$3,246,857</u>
Business-Type Activities:								
General Obligation Bonds:								
2005	Cedar Ridge Sewer Bonds	3.00 - 4.38%	2025	\$125,000	\$0	(\$9,000)	\$116,000	\$10,000
2005	Merrimont Sewer Bonds	3.00 - 4.38%	2025	754,000	0	(60,000)	694,000	58,000
2007	Conwood Sewer	3.875 - 4.4%	2027	152,000	0	(8,000)	144,000	8,000
2008	County Road 25-A Sewer	3.00 - 4.85%	2028	1,749,000	0	(93,000)	1,656,000	91,000
2011	Shenandoah Sewer Bonds	2.00 - 5.00%	2030	9,896	0	(3,234)	6,662	3,299
2011	Evanston Sewer Bonds	2.00 - 5.00%	2030	106,010	0	(34,644)	71,366	35,337
2011	Deercliff Sewer Bonds	2.00 - 5.00%	2030	98,305	0	(32,126)	66,179	32,768
2011	Camp Troy Sewer Bonds	2.00 - 5.00%	2030	303,297	0	(99,117)	204,180	101,099
2011	County Road 25 Bonds-Sewer	2.00 - 5.00%	2030	28,560	0	(3,200)	25,360	3,280
2011	Monin Sewer Bonds	2.00 - 5.00%	2030	132,090	0	(14,800)	117,290	15,170
2011	Kessler Sewer Bonds	2.00 - 5.00%	2030	17,850	0	(2,000)	15,850	2,050
2011	Lytle Road Sewer Bonds	2.00 - 5.00%	2030	53,123	0	(2,554)	50,569	2,554
2011	Camp Troy Sewer Bonds (2)	2.00 - 5.00%	2030	68,765	0	(3,306)	65,459	3,306
Total Sewer Bonds				<u>3,597,896</u>	<u>0</u>	<u>(364,981)</u>	<u>3,232,915</u>	<u>365,863</u>
2008	Transfer Station	3.00 - 4.85%	2028	942,000	0	(51,000)	891,000	53,000
2011	Transfer Station Improvement Bonds	2.00 - 5.00%	2030	100,779	0	(32,934)	67,845	33,593
Total Transfer Station Bonds				<u>1,042,779</u>	<u>0</u>	<u>(83,934)</u>	<u>958,845</u>	<u>86,593</u>
2005	Cedar Ridge Water Bonds	3.00 - 4.38%	2025	182,000	0	(12,000)	170,000	12,000
2005	Merrimont Water Bonds	3.00 - 4.38%	2025	264,000	0	(19,000)	245,000	20,000
2007	Conwood Water	3.875 - 4.4%	2027	174,000	0	(11,000)	163,000	10,000
2007	Rosewood/Stonewood Water	3.875 - 4.4%	2027	150,000	0	(8,000)	142,000	8,000
2007	Wonder Way Waterline	3.875 - 4.4%	2027	59,000	0	(3,000)	56,000	4,000
2008	UVMC Water Tower	3.00 - 4.85%	2028	109,000	0	(6,000)	103,000	6,000
2011	Camp Troy Water Bonds	2.00 - 5.00%	2030	146,712	0	(47,945)	98,767	48,904
2011	Water Line Improvement Bonds	2.00 - 5.00%	2030	428,400	0	(48,000)	380,400	49,200
2011	Lytle Road Water Bonds	2.00 - 5.00%	2030	146,848	0	(7,060)	139,788	7,060
2011	South Co. Rd. 25-A Water Bonds	2.00 - 5.00%	2030	251,264	0	(12,080)	239,184	12,080
Total Water Bonds				<u>1,911,224</u>	<u>0</u>	<u>(174,085)</u>	<u>1,737,139</u>	<u>177,244</u>
Total General Obligation Bonds				<u>6,551,899</u>	<u>0</u>	<u>(623,000)</u>	<u>5,928,899</u>	<u>629,700</u>

(Continued)

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 15 - LONG-TERM LIABILITIES (Continued)

	Interest	Maturity	Restated Balance January 1, 2015	Additions	Retired	Balance December 31, 2015	Amounts Due Within One Year
	Rate	Date					
Ohio Public Works Commission Loans:							
1995 Shenandoah Sewer Replacement	0.00%	2015	\$9,800	\$0	(\$9,800)	\$0	\$0
2006 Merrimont Area Water Replacement	0.00%	2026	115,000	0	(15,000)	100,000	10,000
2006 Merrimont Area Sewer Replacement	0.00%	2026	115,000	0	(15,000)	100,000	10,000
2002 Brandt Water Line	0.00%	2022	187,500	0	(37,500)	150,000	25,000
2008 Casstown Sanitary Sewer	0.00%	2028	163,125	0	(16,875)	146,250	11,250
2011 Camp Troy Sewer Extension	0.00%	2033	92,500	0	(7,500)	85,000	5,000
2011 Camp Troy Water Extension	0.00%	2033	46,250	0	(3,750)	42,500	2,500
Total Ohio Public Works Commission Loans			<u>729,175</u>	<u>0</u>	<u>(105,425)</u>	<u>623,750</u>	<u>63,750</u>
Ohio Water Development Authority Loans:							
2009 Casstown Sewers	0.00%	2029	876,846	0	(60,472)	816,374	60,472
2010 Hoke Plat Sewer Design	0.00%	2020	85,400	0	0	85,400	0
2010 Preliminary Engineering Reports	0.00%	2020	79,111	0	0	79,111	0
2010 Fletcher Sanitary Sewers	0.00%	2031	1,165,836	0	(70,657)	1,095,179	70,657
2010 Hilltop Combined Sewer Separation	0.00%	2031	50,908	0	(3,182)	47,726	3,182
2010 N. County Rd. 25A Sanitary Sewers	0.00%	2031	155,795	0	(9,737)	146,058	9,737
2010 Brandt Phase III Sewers	0.00%	2032	173,410	0	(9,634)	163,776	9,634
2011 Distribution System Design-Water	4.77%	2017	10,954	449	(2,520)	8,883	0
2011 Sewer Design	4.77%	2017	11,346	449	(2,520)	9,275	0
2011 Boone Hill Waterline Design	2.00%	2017	27,075	0	(10,669)	16,406	10,883
2011 Brandt Sanitary Sewers Phase II	0.00%	2033	769,297	0	(42,739)	726,558	42,739
2011 Camp Troy Sewer Extension	0.00%	2032	313,846	0	(17,934)	295,912	17,934
2012 Camp Troy Waterline	2.00%	2032	209,867	0	(10,126)	199,741	10,329
2013 Phoneton Sanitary Sewers	0.00%	2033	1,723,374	0	(77,206)	1,646,168	91,454
2013 Boone Hill Sanitary Sewers	0.00%	2033	300,528	281,825	(11,484)	570,869	0
Total Ohio Water Development Authority Loans			<u>5,953,593</u>	<u>282,723</u>	<u>(328,880)</u>	<u>5,907,436</u>	<u>327,021</u>
Landfill Postclosure Care Liability			29,267	293	0	29,560	0
Net Pension Liability			1,157,634	172,622	(145,387)	1,184,869	0
Compensated Absences Payable			126,707	124,466	(126,707)	124,466	66,162
Total Business-Type Activities Long-term Liabilities			<u>\$14,548,275</u>	<u>\$580,104</u>	<u>(\$1,329,399)</u>	<u>\$13,798,980</u>	<u>\$1,086,633</u>

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 15 - LONG-TERM LIABILITIES (Continued)

A. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2015 follows:

Years	General Obligation Bonds			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2016	\$825,300	\$436,550	\$629,700	\$246,102
2017	847,750	413,354	662,249	225,822
2018	916,900	387,519	418,100	203,447
2019	952,650	349,899	432,350	184,752
2020	970,950	316,585	454,050	167,255
2021-2025	4,022,550	979,640	2,277,450	547,276
2026-2030	1,400,000	364,000	1,055,000	108,420
2031-2033	980,000	79,400	0	0
Totals	\$10,916,100	\$3,326,947	\$5,928,899	\$1,683,074

Years	OPWC Loans		OWDA Loans	
	Principal	Interest	Principal	Interest
	2016	\$63,750	\$0	\$327,021
2017	63,750	0	321,867	3,791
2018	63,750	0	316,557	3,524
2019	63,750	0	316,773	3,308
2020	63,750	0	316,993	3,088
2021-2025	218,750	0	1,588,429	11,974
2026-2030	71,250	0	1,503,935	5,761
2031-2033	15,000	0	462,323	421
Totals	\$623,750	\$0	\$5,153,898	\$36,084

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

B. Defeased Debt

In December 1997, the County defeased all of its General Obligation Bonds (\$6,675,000) through the issuance of \$8,225,000 of General Obligation Bonds for various purposes (the "1997 Bonds"). The net proceeds of the 1997 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$495,000 at December 31, 2015 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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 15 - LONG-TERM LIABILITIES (Continued)

B. Defeased Debt (Continued)

In May 2011, the County defeased all of its 1997 General Obligation Bonds (\$1,670,000) through the issuance of \$1,715,000 of General Obligation Bonds for various purposes (the “2011 Bonds”). The net proceeds of the 2011 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$545,000 at December 31, 2015 are not included in the County’s outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

In May 2011, the County partially defeased all of its 2002 General Obligation Bonds (\$4,220,000) through the issuance of \$4,495,000 of General Obligation Bonds for various purposes (the “2011 Bonds”). The net proceeds of the 2011 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$3,135,000 at December 31, 2015 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, 2015, there were twenty-three series of Industrial Revenue Bonds and one series of Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the twenty-three series of Industrial Revenue Bonds issued prior to January 1, 1996 could not be determined; however, their original issue amounts totaled \$25,499,000. The aggregate principal amount payable for the Hospital Revenue Bonds, issued June 23, 2007, was \$29,905,000 at year end.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 16 - 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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 16 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS
(Continued)

The total cost of the construction to close the landfill was \$2,246,000. Operation, maintenance and site monitoring costs through the year 2035 are estimated to be \$5,756,960. 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 \$277,227 in revenues in 2015 leaving the fund balance in the Super Cleanup Fund at \$831,739. 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 17 - RELATED PARTY TRANSACTIONS

During 2015, Miami County provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to Riverside Training Industries, Inc., (the “workshop”), a discretely presented component unit of Miami County. The workshop reported \$1,086,832 for such contributions, recording revenue and expenses at cost or fair value, as applicable, to the extent the contribution is related to the vocational purposes of the workshop. Additional rehabilitative services provided directly to workshop clients by Miami County amounted to \$649,711.

NOTE 18 - CONTINGENCIES

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

In February 2013, the County Commissioners became aware that the County may be a potentially responsible party (PRP) to the West Troy Aquifer Superfund Site being investigated by the U.S. EPA. As of the end of May 2016, 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, 2015***

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

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

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

B. Self Insurance

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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 \$5,199,701. The claims liability of \$294,748 reported in the Hospitalization Fund at December 31, 2015 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 2014 and 2015 were as follows:

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2014	\$368,583	4,222,607	(4,243,327)	\$347,863
2015	347,863	4,029,241	(4,082,356)	294,748

NOTE 20 – FUND DEFICITS

The fund deficits at December 31, 2015 of \$62,112 in the County Conservancy Fund, \$279 in the Community Based Corrections Act Grant Fund (special revenue funds), \$4,517,938 in the Permanent Improvement Fund and of \$102,391 in the Ditch Construction Fund (capital projects funds) arise from the recognition of certain liabilities under the modified accrual basis of accounting. Under the budgetary basis of accounting the deficits do not exist. The General Fund provides transfers when cash is required, not when accruals occur.

NOTE 21 – CONSTRUCTION COMMITMENTS

As of December 31, 2015, the County had the following construction commitment outstanding:

<u>Fund/Project</u>	<u>Remaining Construction Commitment</u>	<u>Expected Completion</u>
Courthouse & Safety Building HVAC	\$76,263	2016

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS

A. Tri County Board of Recovery and Mental Health Services

The Tri County Board of Recovery and Mental Health Services (Tri County Board) is a jointly governed organization among Miami, Darke and Shelby counties. The Tri County Mental Health Board provides leadership in planning for and supporting community-based alcohol, drug addiction and mental health services in cooperation with public and private resources with emphasis on the development of prevention and early intervention programming while respecting, protecting and advocating for the rights of persons as consumers of alcohol, drug addiction and mental health services. The ability to influence operations depends on the County's representation on the Board. The Board of Trustees consists of eighteen members: four members are appointed by the Director of the Ohio Department of Mental Health, four members are appointed by the Director of the Ohio Department of Alcohol And Drug Addiction Services and the remaining ten members are appointed by the County Commissioners of Miami, Darke and Shelby counties in the same proportion as the County's population bears to the total population of the three counties combined. During 2015, the County contributed \$1,121,355 by voted levy for the operations of the organization. Miami County acts as the fiscal agent for the Tri County Board and its financial activity is included as an agency of the County. Financial information may be obtained from the County Auditor, Matthew W. Gearhardt, 201 West Main Street, Troy, Ohio 45373-2363.

B. West Central Ohio Network

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin, and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Board of Development Disabilities of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating Boards of Development Disabilities. Payments to West Con are limited to the Supported Living funds of each participating county. During 2015, the County spent \$3,228,591 of the balance on deposit with West Con while receiving \$3,686,884. The balance at December 31, 2015 was \$1,258,628. Financial information can be obtained from Renee Place, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

REQUIRED SUPPLEMENTAL INFORMATION

MIAMI COUNTY, OHIO

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

Ohio Public Employees Retirement System

Year	<u>2013</u>	<u>2014</u>
County's proportion of the net pension liability (asset)	0.245567%	0.245567%
County's proportionate share of the net pension liability (asset)	\$27,297,071	\$27,921,978
County's covered-employee payroll	\$28,940,054	\$27,155,059
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	94.32%	102.82%
Plan fiduciary net position as a percentage of the total pension liability	86.36%	86.45%

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

Notes: The County implemented GASB Statement 68 in 2015.

Information prior to 2013 is not available.

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

MIAMI COUNTY, OHIO

***Schedule of County Contributions
Last Three Years***

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-employee 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

Notes: The County implemented GASB Statement 68 in 2015.

*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Child Support Enforcement Agency Fund

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

Dog and Kennel Fund

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

Shelter / Domestic Violence Fund

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

Youth Services Subsidy Fund

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

E-911 Emergency Operations Fund

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

Public Defender Fund

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

Delinquent Tax Collection Fund

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

(Continued)

Special Revenue Funds

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

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

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

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

General Obligation Debt Fund

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

Special Assessment Debt Fund

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

Capital Projects Funds

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

Sewer System Improvement Fund

To account for financial resources used to construct, repair and maintain sewers.

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, 2015**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 10,097,434	\$ 91,016	\$ 939,533	\$ 11,127,983
Investments	8,730,351	0	0	8,730,351
Receivables:				
Taxes	683,960	0	0	683,960
Accounts	90,663	0	0	90,663
Intergovernmental	4,050,906	0	0	4,050,906
Loans	1,735,625	0	0	1,735,625
Due from Other Funds	256,008	0	0	256,008
Prepaid Items	3,128	0	0	3,128
Total Assets	\$ 25,648,075	\$ 91,016	\$ 939,533	\$ 26,678,624
Liabilities:				
Accounts Payable	\$ 543,330	\$ 0	\$ 0	\$ 543,330
Accrued Wages and Benefits Payable	377,118	0	0	377,118
Intergovernmental Payable	8,808	0	0	8,808
Due to Other Funds	319,345	0	0	319,345
Interfund Loans Payable	192,882	0	274	193,156
Advances from Other Funds	0	0	91,715	91,715
Compensated Absences Payable	11,885	0	0	11,885
Total Liabilities	1,453,368	0	91,989	1,545,357
Deferred Inflows of Resources:				
Unavailable Amounts	4,272,798	0	0	4,272,798
Property Tax Levy for Next Fiscal Year	113,161	0	0	113,161
Total Deferred Inflows of Resources	4,385,959	0	0	4,385,959
Fund Balances:				
Nonspendable	3,128	0	0	3,128
Restricted	18,898,217	91,016	939,533	19,928,766
Committed	969,794	0	0	969,794
Unassigned	(62,391)	0	(91,989)	(154,380)
Total Fund Balances	19,808,748	91,016	847,544	20,747,308
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 25,648,075	\$ 91,016	\$ 939,533	\$ 26,678,624

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2015***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 3,578,199	\$ 0	\$ 0	\$ 3,578,199
Intergovernmental Revenues	9,452,395	0	0	9,452,395
Charges for Services	7,184,118	0	0	7,184,118
Licenses and Permits	5	0	0	5
Fines and Forfeitures	272,234	0	0	272,234
All Other Revenues	580,095	0	13,159	593,254
Total Revenue	21,067,046	0	13,159	21,080,205
Expenditures:				
Current:				
Public Safety	9,344,697	0	0	9,344,697
Health	306,551	0	0	306,551
Human Services	6,135,359	0	0	6,135,359
Conservation and Recreation	132,962	0	0	132,962
Public Works	2,360,676	0	0	2,360,676
General Government	2,616,819	0	0	2,616,819
Capital Outlay	0	0	112,525	112,525
Debt Service:				
Principal Retirement	0	617,000	0	617,000
Interest and Fiscal Charges	0	369,454	2,757	372,211
Total Expenditures	20,897,064	986,454	115,282	21,998,800
Excess (Deficiency) of Revenues Over Expenditures	169,982	(986,454)	(102,123)	(918,595)
Other Financing Sources (Uses):				
Transfers In	0	998,388	0	998,388
Transfers Out	(475,776)	0	0	(475,776)
Total Other Financing Sources (Uses)	(475,776)	998,388	0	522,612
Net Change in Fund Balance	(305,794)	11,934	(102,123)	(395,983)
Fund Balances at Beginning of Year	20,114,542	79,082	949,667	21,143,291
Fund Balances End of Year	\$ 19,808,748	\$ 91,016	\$ 847,544	\$ 20,747,308

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015***

	Child Support Enforcement Agency	Dog and Kennel	Shelter / Domestic Violence	Youth Services Subsidy
Assets:				
Cash and Cash Equivalents	\$ 1,079,106	\$ 358,759	\$ 44,312	\$ 490,121
Investments	2,287,078	0	0	1,038,764
Receivables:				
Taxes	0	0	0	0
Accounts	47,247	0	1,056	0
Intergovernmental	0	5,078	267,985	275,069
Loans	0	0	0	0
Due from Other Funds	0	0	0	38,095
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 3,413,431</u>	<u>\$ 363,837</u>	<u>\$ 313,353</u>	<u>\$ 1,842,049</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 12,808	\$ 6,249
Accrued Wages and Benefits Payable	35,146	9,188	10,595	26,161
Intergovernmental Payable	0	2,011	0	0
Due to Other Funds	71,636	0	0	15,717
Interfund Loans Payable	0	0	40,000	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>106,782</u>	<u>11,199</u>	<u>63,403</u>	<u>48,127</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	237,397	73,836
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>237,397</u>	<u>73,836</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	3,306,649	352,638	12,553	1,720,086
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>3,306,649</u>	<u>352,638</u>	<u>12,553</u>	<u>1,720,086</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,413,431</u>	<u>\$ 363,837</u>	<u>\$ 313,353</u>	<u>\$ 1,842,049</u>

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015***

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy
\$ 1,040,332	\$ 68,468	\$ 467,200	\$ 400,521	\$ 10,037	\$ 69,065
2,204,901	0	0	0	0	0
523,588	0	0	0	0	114,843
0	1,180	0	0	0	0
20,823	23,760	0	0	44,876	7,963
0	0	0	0	0	0
0	0	0	0	0	0
2,282	846	0	0	0	0
<u>\$ 3,791,926</u>	<u>\$ 94,254</u>	<u>\$ 467,200</u>	<u>\$ 400,521</u>	<u>\$ 54,913</u>	<u>\$ 191,871</u>
\$ 37,815	\$ 0	\$ 9,327	\$ 8,534	\$ 0	\$ 131,177
64,482	15,209	0	20,838	2,465	0
0	0	0	0	0	0
198,146	0	0	0	0	0
0	0	0	0	9,026	0
10,106	0	0	0	0	0
<u>310,549</u>	<u>15,209</u>	<u>9,327</u>	<u>29,372</u>	<u>11,491</u>	<u>131,177</u>
0	0	0	0	22,438	9,645
0	0	0	0	0	113,161
0	0	0	0	22,438	122,806
2,282	846	0	0	0	0
3,479,095	78,199	457,873	371,149	20,984	0
0	0	0	0	0	0
0	0	0	0	0	(62,112)
<u>3,481,377</u>	<u>79,045</u>	<u>457,873</u>	<u>371,149</u>	<u>20,984</u>	<u>(62,112)</u>
<u>\$ 3,791,926</u>	<u>\$ 94,254</u>	<u>\$ 467,200</u>	<u>\$ 400,521</u>	<u>\$ 54,913</u>	<u>\$ 191,871</u>

(Continued)

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015***

	Community Based Corrections Act Grant	Super Cleanup	Emergency Management Agency	Enforcement and Education
Assets:				
Cash and Cash Equivalents	\$ 1,495	\$ 811,410	\$ 32,624	\$ 245,163
Investments	0	0	0	0
Receivables:				
Taxes	0	45,529	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	84,341	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 1,495	\$ 856,939	\$ 116,965	\$ 245,163
Liabilities:				
Accounts Payable	\$ 0	\$ 25,200	\$ 0	\$ 0
Accrued Wages and Benefits Payable	1,774	0	3,817	0
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Interfund Loans Payable	0	0	0	5,299
Compensated Absences Payable	0	0	0	0
Total Liabilities	1,774	25,200	3,817	5,299
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	72,266	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	0	0	72,266	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	0	0	40,882	239,864
Committed	0	831,739	0	0
Unassigned	(279)	0	0	0
Total Fund Balances	(279)	831,739	40,882	239,864
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,495	\$ 856,939	\$ 116,965	\$ 245,163

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015***

Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board
\$ 495,482	\$ 379,937	\$ 54,507	\$ 697,887	\$ 332,313	\$ 1,014,178
1,050,137	0	0	0	0	2,149,471
0	0	0	0	0	0
0	4,340	0	0	0	0
1,225,816	268,914	0	64,474	9,000	1,671,426
0	0	0	0	1,735,625	0
26,579	1,627	0	12,056	0	177,651
0	0	0	0	0	0
<u>\$ 2,798,014</u>	<u>\$ 654,818</u>	<u>\$ 54,507</u>	<u>\$ 774,417</u>	<u>\$ 2,076,938</u>	<u>\$ 5,012,726</u>
\$ 18,115	\$ 2,040	\$ 0	\$ 69,723	\$ 47,663	\$ 160,636
104,735	15,394	0	0	0	63,029
3,935	0	0	0	0	0
8,290	0	0	7,276	2,380	1,428
0	23,557	0	0	115,000	0
0	0	0	0	0	0
<u>135,075</u>	<u>40,991</u>	<u>0</u>	<u>76,999</u>	<u>165,043</u>	<u>225,093</u>
477,742	165,657	0	0	1,735,625	1,435,624
0	0	0	0	0	0
<u>477,742</u>	<u>165,657</u>	<u>0</u>	<u>0</u>	<u>1,735,625</u>	<u>1,435,624</u>
0	0	0	0	0	0
2,185,197	448,170	54,507	697,418	176,270	3,214,590
0	0	0	0	0	137,419
0	0	0	0	0	0
<u>2,185,197</u>	<u>448,170</u>	<u>54,507</u>	<u>697,418</u>	<u>176,270</u>	<u>3,352,009</u>
<u>\$ 2,798,014</u>	<u>\$ 654,818</u>	<u>\$ 54,507</u>	<u>\$ 774,417</u>	<u>\$ 2,076,938</u>	<u>\$ 5,012,726</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015**

	<u>Legal Research</u>	<u>One-Stop Shop</u>	<u>Law Enforcement</u>	<u>Court Computerization</u>
Assets:				
Cash and Cash Equivalents	\$ 144,486	\$ 97,422	\$ 263,466	\$ 620,410
Investments	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	4,713	0	0	16,218
Intergovernmental	0	0	61,120	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 149,199</u>	<u>\$ 97,422</u>	<u>\$ 324,586</u>	<u>\$ 636,628</u>
Liabilities:				
Accounts Payable	\$ 1,696	\$ 0	\$ 0	\$ 2,040
Accrued Wages and Benefits Payable	937	0	0	0
Intergovernmental Payable	0	0	1,662	0
Due to Other Funds	0	0	14,472	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>2,633</u>	<u>0</u>	<u>16,134</u>	<u>2,040</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	42,568	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>42,568</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	146,566	97,422	265,884	634,588
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>146,566</u>	<u>97,422</u>	<u>265,884</u>	<u>634,588</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 149,199</u>	<u>\$ 97,422</u>	<u>\$ 324,586</u>	<u>\$ 636,628</u>

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015**

Dispute Resolution	Court Security Grant	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution
\$ 166,385	\$ 116,235	\$ 200,664	\$ 363,517	\$ 1,567	\$ 636
0	0	0	0	0	0
0	0	0	0	0	0
6,270	1,881	0	7,758	0	0
0	0	20,261	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 172,655</u>	<u>\$ 118,116</u>	<u>\$ 220,925</u>	<u>\$ 371,275</u>	<u>\$ 1,567</u>	<u>\$ 636</u>
\$ 0	\$ 0	\$ 8,007	\$ 0	\$ 0	\$ 0
0	0	1,013	2,335	0	0
0	0	0	1,200	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	1,779	0	0	0
<u>0</u>	<u>0</u>	<u>10,799</u>	<u>3,535</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
172,655	118,116	210,126	367,740	1,567	0
0	0	0	0	0	636
0	0	0	0	0	0
<u>172,655</u>	<u>118,116</u>	<u>210,126</u>	<u>367,740</u>	<u>1,567</u>	<u>636</u>
<u>\$ 172,655</u>	<u>\$ 118,116</u>	<u>\$ 220,925</u>	<u>\$ 371,275</u>	<u>\$ 1,567</u>	<u>\$ 636</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015**

	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
Assets:			
Cash and Cash Equivalents	\$ 26,924	\$ 2,805	\$ 10,097,434
Investments	0	0	8,730,351
Receivables:			
Taxes	0	0	683,960
Accounts	0	0	90,663
Intergovernmental	0	0	4,050,906
Loans	0	0	1,735,625
Due from Other Funds	0	0	256,008
Prepaid Items	0	0	3,128
Total Assets	<u>\$ 26,924</u>	<u>\$ 2,805</u>	<u>\$ 25,648,075</u>
Liabilities:			
Accounts Payable	\$ 2,300	\$ 0	\$ 543,330
Accrued Wages and Benefits Payable	0	0	377,118
Intergovernmental Payable	0	0	8,808
Due to Other Funds	0	0	319,345
Interfund Loans Payable	0	0	192,882
Compensated Absences Payable	0	0	11,885
Total Liabilities	<u>2,300</u>	<u>0</u>	<u>1,453,368</u>
Deferred Inflows of Resources:			
Unavailable Amounts	0	0	4,272,798
Property Tax Levy for Next Fiscal Year	0	0	113,161
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>4,385,959</u>
Fund Balances:			
Nonspendable	0	0	3,128
Restricted	24,624	2,805	18,898,217
Committed	0	0	969,794
Unassigned	0	0	(62,391)
Total Fund Balances	<u>24,624</u>	<u>2,805</u>	<u>19,808,748</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 26,924</u>	<u>\$ 2,805</u>	<u>\$ 25,648,075</u>



MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015***

	Child Support Enforcement Agency	Dog and Kennel	Shelter / Domestic Violence	Youth Services Subsidy
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,162,768	0	195,488	815,997
Charges for Services	421,900	380,200	24,571	836,015
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	22,795	0	9,730
All Other Revenue	167,238	32,855	500	1,215
Total Revenue	<u>1,751,906</u>	<u>435,850</u>	<u>220,559</u>	<u>1,662,957</u>
Expenditures:				
Current:				
Public Safety	0	0	0	620,985
Health	0	306,551	0	0
Human Services	1,474,194	0	247,503	702,112
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Total Expenditures	<u>1,474,194</u>	<u>306,551</u>	<u>247,503</u>	<u>1,323,097</u>
Excess (Deficiency) of Revenues Over Expenditures	277,712	129,299	(26,944)	339,860
Other Financing Sources (Uses):				
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	277,712	129,299	(26,944)	339,860
Fund Balances at Beginning of Year	<u>3,028,937</u>	<u>223,339</u>	<u>39,497</u>	<u>1,380,226</u>
Fund Balances End of Year	<u>\$ 3,306,649</u>	<u>\$ 352,638</u>	<u>\$ 12,553</u>	<u>\$ 1,720,086</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015***

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy
\$ 3,188,109	\$ 0	\$ 0	\$ 0	\$ 0	\$ 112,633
0	350,106	0	0	89,750	16,039
257,391	68,556	369,045	758,881	0	0
0	0	0	5	0	0
0	0	0	0	0	0
68,538	1,787	15,716	0	0	0
<u>3,514,038</u>	<u>420,449</u>	<u>384,761</u>	<u>758,886</u>	<u>89,750</u>	<u>128,672</u>
4,666,141	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	132,962
0	0	0	0	0	0
0	449,054	325,908	835,905	89,969	0
<u>4,666,141</u>	<u>449,054</u>	<u>325,908</u>	<u>835,905</u>	<u>89,969</u>	<u>132,962</u>
(1,152,103)	(28,605)	58,853	(77,019)	(219)	(4,290)
<u>(390,776)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(390,776)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(1,542,879)	(28,605)	58,853	(77,019)	(219)	(4,290)
5,024,256	107,650	399,020	448,168	21,203	(57,822)
<u>\$ 3,481,377</u>	<u>\$ 79,045</u>	<u>\$ 457,873</u>	<u>\$ 371,149</u>	<u>\$ 20,984</u>	<u>\$ (62,112)</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, 2015***

	Community Based Corrections Act Grant	Super Cleanup	Emergency Management Agency	Enforcement and Education
Revenues:				
Taxes	\$ 0	\$ 277,227	\$ 0	\$ 0
Intergovernmental Revenues	36,000	0	148,096	12,772
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	18,391
All Other Revenue	0	0	87	0
Total Revenue	36,000	277,227	148,183	31,163
Expenditures:				
Current:				
Public Safety	0	0	155,155	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	0	74,140	0	0
General Government	35,267	0	0	7,016
Total Expenditures	35,267	74,140	155,155	7,016
Excess (Deficiency) of Revenues Over Expenditures	733	203,087	(6,972)	24,147
Other Financing Sources (Uses):				
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	733	203,087	(6,972)	24,147
Fund Balances at Beginning of Year	(1,012)	628,652	47,854	215,717
Fund Balances End of Year	\$ (279)	\$ 831,739	\$ 40,882	\$ 239,864

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015***

Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board
\$ 0	\$ 0	\$ 0	\$ 0	\$ 230	\$ 0
1,736,848	281,015	20,000	643,114	1,011,223	2,622,769
2,152,393	212,710	0	247,437	0	1,079,149
0	0	0	0	0	0
0	21,770	0	0	0	0
388	0	0	17,535	190,869	65,519
<u>3,889,629</u>	<u>515,495</u>	<u>20,000</u>	<u>908,086</u>	<u>1,202,322</u>	<u>3,767,437</u>
3,682,121	0	0	0	0	0
0	0	0	0	0	0
0	4,244	0	0	0	3,687,854
0	0	0	0	0	0
0	0	0	1,052,937	1,233,599	0
0	351,231	18,513	0	0	0
<u>3,682,121</u>	<u>355,475</u>	<u>18,513</u>	<u>1,052,937</u>	<u>1,233,599</u>	<u>3,687,854</u>
207,508	160,020	1,487	(144,851)	(31,277)	79,583
<u>(85,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(85,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
122,508	160,020	1,487	(144,851)	(31,277)	79,583
2,062,689	288,150	53,020	842,269	207,547	3,272,426
<u>\$ 2,185,197</u>	<u>\$ 448,170</u>	<u>\$ 54,507</u>	<u>\$ 697,418</u>	<u>\$ 176,270</u>	<u>\$ 3,352,009</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, 2015***

	<u>Legal Research</u>	<u>One-Stop Shop</u>	<u>Law Enforcement</u>	<u>Court Computerization</u>
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	64,391	25,008
Charges for Services	5,685	0	59,116	214,247
Licenses and Permits	0	0	0	0
Fines and Forfeitures	86,631	0	1,581	0
All Other Revenue	215	0	0	48
Total Revenue	<u>92,531</u>	<u>0</u>	<u>125,088</u>	<u>239,303</u>
Expenditures:				
Current:				
Public Safety	0	0	93,975	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	61,299	0	0	184,744
Total Expenditures	<u>61,299</u>	<u>0</u>	<u>93,975</u>	<u>184,744</u>
Excess (Deficiency) of Revenues Over Expenditures	31,232	0	31,113	54,559
Other Financing Sources (Uses):				
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	31,232	0	31,113	54,559
Fund Balances at Beginning of Year	<u>115,334</u>	<u>97,422</u>	<u>234,771</u>	<u>580,029</u>
Fund Balances End of Year	<u>\$ 146,566</u>	<u>\$ 97,422</u>	<u>\$ 265,884</u>	<u>\$ 634,588</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015***

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
75,556	0	145,455	0	0	0
0	0	0	96,822	0	0
0	0	0	0	0	0
83,252	28,084	0	0	0	0
0	0	0	0	0	17,585
<u>158,808</u>	<u>28,084</u>	<u>145,455</u>	<u>96,822</u>	<u>0</u>	<u>17,585</u>
0	0	125,881	0	0	0
0	0	0	0	0	0
0	0	17,152	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
104,474	18,477	0	117,511	0	17,451
<u>104,474</u>	<u>18,477</u>	<u>143,033</u>	<u>117,511</u>	<u>0</u>	<u>17,451</u>
54,334	9,607	2,422	(20,689)	0	134
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
54,334	9,607	2,422	(20,689)	0	134
118,321	108,509	207,704	388,429	1,567	502
<u>\$ 172,655</u>	<u>\$ 118,116</u>	<u>\$ 210,126</u>	<u>\$ 367,740</u>	<u>\$ 1,567</u>	<u>\$ 636</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, 2015***

	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
Revenues:			
Taxes	\$ 0	\$ 0	\$ 3,578,199
Intergovernmental Revenues	0	0	9,452,395
Charges for Services	0	0	7,184,118
Licenses and Permits	0	0	5
Fines and Forfeitures	0	0	272,234
All Other Revenue	0	0	580,095
Total Revenue	<u>0</u>	<u>0</u>	<u>21,067,046</u>
Expenditures:			
Current:			
Public Safety	0	439	9,344,697
Health	0	0	306,551
Human Services	2,300	0	6,135,359
Conservation and Recreation	0	0	132,962
Public Works	0	0	2,360,676
General Government	0	0	2,616,819
Total Expenditures	<u>2,300</u>	<u>439</u>	<u>20,897,064</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,300)	(439)	169,982
Other Financing Sources (Uses):			
Transfers Out	0	0	(475,776)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(475,776)</u>
Net Change in Fund Balance	(2,300)	(439)	(305,794)
Fund Balances at Beginning of Year	<u>26,924</u>	<u>3,244</u>	<u>20,114,542</u>
Fund Balances End of Year	<u>\$ 24,624</u>	<u>\$ 2,805</u>	<u>\$ 19,808,748</u>

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2015***

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Assets:			
Cash and Cash Equivalents	\$ 88,287	\$ 2,729	\$ 91,016
Total Assets	<u>\$ 88,287</u>	<u>\$ 2,729</u>	<u>\$ 91,016</u>
Liabilities:			
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:			
Restricted	88,287	2,729	91,016
Total Fund Balances	<u>88,287</u>	<u>2,729</u>	<u>91,016</u>
Total Liabilities and Fund Balances	<u>\$ 88,287</u>	<u>\$ 2,729</u>	<u>\$ 91,016</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2015***

	<u>General Obligation Debt</u>	<u>Special Assessment Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
Revenues:			
Total Revenue	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	617,000	0	617,000
Interest and Fiscal Charges	369,454	0	369,454
Total Expenditures	<u>986,454</u>	<u>0</u>	<u>986,454</u>
Excess (Deficiency) of Revenues Over Expenditures	(986,454)	0	(986,454)
Other Financing Sources (Uses):			
Transfers In	998,388	0	998,388
Total Other Financing Sources (Uses)	<u>998,388</u>	<u>0</u>	<u>998,388</u>
Net Change in Fund Balance	11,934	0	11,934
Fund Balances at Beginning of Year	76,353	2,729	79,082
Fund Balances End of Year	<u>\$ 88,287</u>	<u>\$ 2,729</u>	<u>\$ 91,016</u>

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015**

	Health Care Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Projects Funds
Assets:				
Cash and Cash Equivalents	\$ 871,035	\$ 68,498	\$ 0	\$ 939,533
Total Assets	<u>\$ 871,035</u>	<u>\$ 68,498</u>	<u>\$ 0</u>	<u>\$ 939,533</u>
Liabilities:				
Interfund Loans Payable	\$ 0	\$ 0	\$ 274	\$ 274
Advances from Other Funds	<u>0</u>	<u>0</u>	<u>91,715</u>	<u>91,715</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>91,989</u>	<u>91,989</u>
Fund Balances:				
Restricted	871,035	68,498	0	939,533
Unassigned	<u>0</u>	<u>0</u>	<u>(91,989)</u>	<u>(91,989)</u>
Total Fund Balances	<u>871,035</u>	<u>68,498</u>	<u>(91,989)</u>	<u>847,544</u>
Total Liabilities and Fund Balances	<u>\$ 871,035</u>	<u>\$ 68,498</u>	<u>\$ 0</u>	<u>\$ 939,533</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015***

	Sewer System Improvement	Health Care Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Project Funds
Revenues:					
All Other Revenues	\$ 0	\$ 0	\$ 0	\$ 13,159	\$ 13,159
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,159</u>	<u>13,159</u>
Expenditures:					
Capital Outlay	5,394	107,131	0	0	112,525
Debt Service:					
Interest and Fiscal Charges	0	0	0	2,757	2,757
Total Expenditures	<u>5,394</u>	<u>107,131</u>	<u>0</u>	<u>2,757</u>	<u>115,282</u>
Net Change in Fund Balance	(5,394)	(107,131)	0	10,402	(102,123)
Fund Balances at Beginning of Year	5,394	978,166	68,498	(102,391)	949,667
Fund Balances End of Year	<u>\$ 0</u>	<u>\$ 871,035</u>	<u>\$ 68,498</u>	<u>\$ (91,989)</u>	<u>\$ 847,544</u>

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, 2015***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 16,758,470	\$ 16,758,470	\$ 17,990,098	\$ 1,231,628
Intergovernmental Revenues	2,703,654	2,703,654	2,872,023	168,369
Charges for Services	2,785,140	2,785,140	3,165,816	380,676
Licenses and Permits	955,000	955,000	1,564,820	609,820
Investment Earnings	0	0	409,916	409,916
Fines and Forfeitures	932,074	932,074	900,449	(31,625)
All Other Revenues	173,209	173,209	426,562	253,353
Total Revenues	<u>24,307,547</u>	<u>24,307,547</u>	<u>27,329,684</u>	<u>3,022,137</u>
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services	6,972,098	6,902,098	6,865,532	36,566
Materials and Supplies	740,257	746,483	683,510	62,973
Contractual Services	971,832	1,341,949	1,245,167	96,782
Other Expenditures	1,000	1,000	700	300
Capital Outlay	244,900	180,900	167,646	13,254
Total Sheriff	<u>8,930,087</u>	<u>9,172,430</u>	<u>8,962,555</u>	<u>209,875</u>
Coroner:				
Personal Services	74,932	69,125	68,987	138
Contractual Services	81,204	104,011	87,649	16,362
Total Coroner	<u>156,136</u>	<u>173,136</u>	<u>156,636</u>	<u>16,500</u>
Adult Probation:				
Personal Services	142,553	146,025	132,472	13,553
Travel and Transportation	500	500	0	500
Materials and Supplies	7,450	7,402	1,680	5,722
Contractual Services	4,100	3,100	0	3,100
Total Adult Probation	<u>154,603</u>	<u>157,027</u>	<u>134,152</u>	<u>22,875</u>
Juvenile Probation:				
Personal Services	312,402	317,251	294,194	23,057
Travel and Transportation	4,500	4,500	3,937	563
Materials and Supplies	12,900	12,900	10,700	2,200
Contractual Services	278,900	289,956	275,975	13,981
Total Juvenile Probation	<u>608,702</u>	<u>624,607</u>	<u>584,806</u>	<u>39,801</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, 2015***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Emergency Management:				
Personal Services	43,963	45,720	35,241	10,479
Travel and Transportation	600	600	600	0
Contractual Services	93,543	92,710	90,384	2,326
Total Emergency Management	138,106	139,030	126,225	12,805
Building Regulations:				
Personal Services	1,136,590	1,086,245	1,020,450	65,795
Travel and Transportation	4,250	5,581	5,354	227
Materials and Supplies	28,650	42,496	29,539	12,957
Contractual Services	193,500	322,034	281,244	40,790
Other Expenditures	1,100	1,858	1,106	752
Capital Outlay	93,600	46,072	45,641	431
Total Building Regulations	1,457,690	1,504,286	1,383,334	120,952
Total Public Safety	11,445,324	11,770,516	11,347,708	422,808
Health:				
Health Department:				
Materials and Supplies	1,600	1,600	200	1,400
Contractual Services	217,869	217,869	214,588	3,281
Total Health	219,469	219,469	214,788	4,681
Human Services:				
Victim Witness:				
Contractual Services	79,680	79,680	79,680	0
Total Victim Witness	79,680	79,680	79,680	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	278,001	282,850	268,482	14,368
Travel and Transportation	10,600	10,730	7,225	3,505
Materials and Supplies	5,000	8,846	5,854	2,992
Contractual Services	602,560	670,679	402,709	267,970
Total Soldiers' Relief	896,161	973,105	684,270	288,835

(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, 2015***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Veterans' Services:				
Materials and Supplies	13,500	17,774	12,782	4,992
Contractual Services	28,500	35,237	27,203	8,034
Capital Outlay	<u>1,000</u>	<u>7,300</u>	<u>6,220</u>	<u>1,080</u>
Total Veterans' Services	43,000	60,311	46,205	14,106
Public Assistance:				
Contractual Services	<u>227,558</u>	<u>227,558</u>	<u>227,558</u>	<u>0</u>
Total Public Assistance	<u>227,558</u>	<u>227,558</u>	<u>227,558</u>	<u>0</u>
Total Human Services	<u>2,369,399</u>	<u>2,463,654</u>	<u>2,160,713</u>	<u>302,941</u>
Conservation and Recreation:				
Agriculture:				
Contractual Services	<u>411,653</u>	<u>411,653</u>	<u>410,585</u>	<u>1,068</u>
Total Conservation and Recreation	<u>411,653</u>	<u>411,653</u>	<u>410,585</u>	<u>1,068</u>
Public Works:				
Transit System:				
Personal Services	118,193	120,271	102,577	17,694
Contractual Services	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>	<u>0</u>
Total Public Works	<u>233,193</u>	<u>235,271</u>	<u>217,577</u>	<u>17,694</u>
General Government:				
Commissioners:				
Personal Services	651,010	692,347	687,918	4,429
Travel and Transportation	3,000	4,725	4,389	336
Materials and Supplies	11,000	9,106	8,136	970
Contractual Services	46,800	26,254	25,811	443
Capital Outlay	<u>3,500</u>	<u>14,391</u>	<u>14,391</u>	<u>0</u>
Total Commissioners	715,310	746,823	740,645	6,178
Auditor:				
Personal Services	605,229	613,311	592,766	20,545
Travel and Transportation	900	900	679	221
Materials and Supplies	11,220	12,316	6,733	5,583
Contractual Services	83,822	83,850	70,169	13,681
Other Expenditures	<u>35</u>	<u>35</u>	<u>0</u>	<u>35</u>
Total Auditor	701,206	710,412	670,347	40,065

(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, 2015***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Treasurer:				
Personal Services	211,058	221,006	218,196	2,810
Travel and Transportation	1,250	1,230	740	490
Materials and Supplies	3,500	4,932	4,230	702
Contractual Services	57,900	50,118	49,634	484
Total Treasurer	<u>273,708</u>	<u>277,286</u>	<u>272,800</u>	<u>4,486</u>
Prosecutor:				
Personal Services	887,963	898,778	751,533	147,245
Travel and Transportation	5,800	6,459	5,221	1,238
Materials and Supplies	9,175	11,896	8,846	3,050
Contractual Services	98,802	101,616	99,108	2,508
Total Prosecutor	<u>1,001,740</u>	<u>1,018,749</u>	<u>864,708</u>	<u>154,041</u>
Data Processing:				
Personal Services	580,545	590,474	547,413	43,061
Materials and Supplies	9,000	10,584	7,850	2,734
Contractual Services	242,765	273,154	258,634	14,520
Total Data Processing	<u>832,310</u>	<u>874,212</u>	<u>813,897</u>	<u>60,315</u>
Purchasing:				
Materials and Supplies	3,500	3,746	3,439	307
Contractual Services	235,000	227,009	224,959	2,050
Total Purchasing	<u>238,500</u>	<u>230,755</u>	<u>228,398</u>	<u>2,357</u>
Poll Workers:				
Personal Services	107,100	106,280	80,792	25,488
Total Poll Workers	<u>107,100</u>	<u>106,280</u>	<u>80,792</u>	<u>25,488</u>
Elections:				
Personal Services	253,996	272,943	261,727	11,216
Travel and Transportation	5,000	3,244	3,244	0
Materials and Supplies	44,500	41,329	27,063	14,266
Contractual Services	150,900	137,816	124,073	13,743
Capital Outlay	5,000	16,397	8,470	7,927
Total Elections	<u>459,396</u>	<u>471,729</u>	<u>424,577</u>	<u>47,152</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, 2015***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Recorder:				
Personal Services	281,453	284,570	250,540	34,030
Materials and Supplies	13,500	11,675	1,617	10,058
Contractual Services	0	2,785	237	2,548
Other Expenditures	0	20	20	0
Total Recorder	<u>294,953</u>	<u>299,050</u>	<u>252,414</u>	<u>46,636</u>
Microfilm:				
Personal Services	56,717	57,640	32,828	24,812
Material and Supplies	9,500	9,739	5,520	4,219
Contractual Services	3,800	3,800	1,061	2,739
Total Microfilm	<u>70,017</u>	<u>71,179</u>	<u>39,409</u>	<u>31,770</u>
Copiers:				
Materials and Supplies	35,000	30,000	28,356	1,644
Contractual Services	126,000	121,000	121,000	0
Total Copiers	<u>161,000</u>	<u>151,000</u>	<u>149,356</u>	<u>1,644</u>
Maintenance and Operations:				
Personal Services	557,400	560,982	539,341	21,641
Travel and Transportation	1,000	1,000	672	328
Materials and Supplies	179,500	170,220	139,289	30,931
Contractual Services	1,244,200	1,424,256	1,284,630	139,626
Capital Outlay	69,000	43,500	40,662	2,838
Total Maintenance and Operations	<u>2,051,100</u>	<u>2,199,958</u>	<u>2,004,594</u>	<u>195,364</u>
Annexations:				
Other Expenditures	0	98	98	0
Total Annexations	<u>0</u>	<u>98</u>	<u>98</u>	<u>0</u>
Contingencies:				
Contractual Services	575,000	336,480	20,682	315,798
Other Expenditures	0	150	150	0
Total Contingencies	<u>575,000</u>	<u>336,630</u>	<u>20,832</u>	<u>315,798</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, 2015***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Administration:				
Materials and Supplies	100	100	50	50
Contractual Services	646,400	643,538	534,898	108,640
Other Expenditures	1,000	8,471	8,471	0
Total Administration	<u>647,500</u>	<u>652,109</u>	<u>543,419</u>	<u>108,690</u>
Bureau of Inspection:				
Contractual Services	75,000	75,000	73,452	1,548
Total Bureau of Inspection	<u>75,000</u>	<u>75,000</u>	<u>73,452</u>	<u>1,548</u>
Court of Appeals:				
Contractual Services	32,000	32,000	28,136	3,864
Total Court of Appeals	<u>32,000</u>	<u>32,000</u>	<u>28,136</u>	<u>3,864</u>
Common Pleas Court:				
Personal Services	300,601	287,073	277,108	9,965
Travel and Transportation	300	300	0	300
Materials and Supplies	10,750	11,010	4,178	6,832
Contractual Services	125,700	100,066	57,266	42,800
Capital Outlay	10,000	14,393	4,393	10,000
Total Common Pleas Court	<u>447,351</u>	<u>412,842</u>	<u>342,945</u>	<u>69,897</u>
Probate Court:				
Personal Services	248,076	250,995	240,615	10,380
Travel and Transportation	3,000	2,760	780	1,980
Materials and Supplies	8,800	9,750	8,517	1,233
Contractual Services	31,600	32,777	28,354	4,423
Total Probate Court	<u>291,476</u>	<u>296,282</u>	<u>278,266</u>	<u>18,016</u>
Municipal Court:				
Personal Services	1,120,039	1,135,509	1,093,878	41,631
Travel and Transportation	10,401	9,101	8,381	720
Materials and Supplies	64,926	74,342	60,015	14,327
Contractual Services	211,557	230,298	225,891	4,407
Other Expenditures	820	830	10	820
Capital Outlay	35,000	29,121	28,146	975
Total Municipal Court	<u>1,442,743</u>	<u>1,479,201</u>	<u>1,416,321</u>	<u>62,880</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, 2015***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Jury Commission:				
Personal Services	89,203	90,830	77,793	13,037
Materials and Supplies	2,000	1,989	788	1,201
Total Jury Commission	<u>91,203</u>	<u>92,819</u>	<u>78,581</u>	<u>14,238</u>
Juvenile Court:				
Personal Services	632,974	633,716	572,787	60,929
Travel and Transportation	3,500	3,500	3,408	92
Materials and Supplies	8,400	15,950	14,805	1,145
Contractual Services	481,700	483,508	466,456	17,052
Total Juvenile Court	<u>1,126,574</u>	<u>1,136,674</u>	<u>1,057,456</u>	<u>79,218</u>
Municipal Court Prosecutor:				
Contractual Services	124,200	124,200	124,200	0
Total Municipal Court Prosecutor	<u>124,200</u>	<u>124,200</u>	<u>124,200</u>	<u>0</u>
Clerk of Courts:				
Personal Services	980,220	999,998	967,915	32,083
Materials and Supplies	37,000	35,000	23,237	11,763
Contractual Services	29,000	26,000	17,443	8,557
Total Clerk of Courts	<u>1,046,220</u>	<u>1,060,998</u>	<u>1,008,595</u>	<u>52,403</u>
Common Pleas Magistrate:				
Personal Services	306,408	363,009	362,845	164
Travel and Transportation	200	200	0	200
Materials and Supplies	3,750	4,859	3,341	1,518
Contractual Services	15,600	7,830	2,662	5,168
Total Common Pleas Magistrate	<u>325,958</u>	<u>375,898</u>	<u>368,848</u>	<u>7,050</u>
Public Defender:				
Contractual Services	158,400	158,400	158,400	0
Total Public Defender	<u>158,400</u>	<u>158,400</u>	<u>158,400</u>	<u>0</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, 2015***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
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
Engineer:				
Personal Services	292,800	296,833	283,303	13,530
Materials and Supplies	3,000	3,700	3,700	0
Contractual Services	7,500	10,473	9,030	1,443
Capital Outlay	24,000	21,027	13,027	8,000
Total Engineer	327,300	332,033	309,060	22,973
Total General Government	13,687,825	13,793,177	12,421,106	1,372,071
Total Expenditures	28,366,863	28,893,740	26,772,477	2,121,263
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(4,059,316)	(4,586,193)	557,207	5,143,400
Other Financing Sources (Uses):				
Transfers Out	(572,475)	(642,569)	(642,567)	2
Advances Out	(50,000)	(90,000)	(62,414)	27,586
Total Other Financing Sources (Uses)	(622,475)	(732,569)	(704,981)	27,588
Net Change in Fund Balance	(4,681,791)	(5,318,762)	(147,774)	5,170,988
Fund Balance at Beginning of Year	13,236,324	13,236,324	13,236,324	0
Prior Year Encumbrances	728,614	728,614	728,614	0
Fund Balance at End of Year	\$ 9,283,147	\$ 8,646,176	\$ 13,817,164	\$ 5,170,988

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, 2015***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 774,300	\$ 774,300	\$ 813,811	\$ 39,511
Intergovernmental Revenues	5,430,000	9,666,128	10,322,481	656,353
Charges for Services	1,050,100	1,631,152	1,526,354	(104,798)
Investment Earnings	600	600	2,894	2,294
Fines and Forfeitures	52,500	52,500	44,725	(7,775)
All Other Revenues	543,650	543,864	615,560	71,696
Total Revenues	7,851,150	12,668,544	13,325,825	657,281
Expenditures:				
Public Works:				
Engineering:				
Personal Services	2,635,500	2,614,228	2,423,374	190,854
Travel and Transportation	2,600	5,415	4,457	958
Materials and Supplies	2,307,550	2,969,910	2,192,350	777,560
Contractual Services	1,926,300	3,024,550	2,379,442	645,108
Other Expenditures	197,000	603,539	569,311	34,228
Capital Outlay	1,573,280	6,125,812	6,037,018	88,794
Total Expenditures	8,642,230	15,343,454	13,605,952	1,737,502
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(791,080)	(2,674,910)	(280,127)	2,394,783
Fund Balance at Beginning of Year	3,725,063	3,725,063	3,725,063	0
Prior Year Encumbrances	881,322	881,322	881,322	0
Fund Balance at End of Year	\$ 3,815,305	\$ 1,931,475	\$ 4,326,258	\$ 2,394,783

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, 2015***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,782,430	\$ 3,782,430	\$ 3,433,020	\$ (349,410)
Charges for Services	10,000	10,000	19,210	9,210
All Other Revenues	575,000	575,000	518,237	(56,763)
Total Revenues	4,367,430	4,367,430	3,970,467	(396,963)
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services	2,175,433	2,005,733	1,667,416	338,317
Travel and Transportation	100	100	0	100
Materials and Supplies	52,900	90,753	56,764	33,989
Contractual Services	1,323,000	1,694,850	1,526,484	168,366
Other Expenditures	800	700	116	584
Capital Outlay	0	19,000	18,002	998
Total Public Assistance	3,552,233	3,811,136	3,268,782	542,354
Job and Family Services:				
Travel and Transportation	192,000	503,303	459,337	43,966
Material and Supplies	6,590	1,136	996	140
Contractual Services	960,206	247,060	238,396	8,664
Total Job and Family Services	1,158,796	751,499	698,729	52,770
Total Expenditures	4,711,029	4,562,635	3,967,511	595,124
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(343,599)	(195,205)	2,956	198,161
Fund Balance at Beginning of Year				
Fund Balance at Beginning of Year	943,562	943,562	943,562	0
Prior Year Encumbrances	49,163	49,163	49,163	0
Fund Balance at End of Year	\$ 649,126	\$ 797,520	\$ 995,681	\$ 198,161

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, 2015***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 7,497,243	\$ 7,497,243	\$ 7,964,133	\$ 466,890
Intergovernmental Revenues	5,920,987	5,920,987	4,828,367	(1,092,620)
Charges for Services	433,714	433,714	487,901	54,187
Investment Earnings	36	36	180	144
All Other Revenues	24,936	24,936	28,561	3,625
Total Revenues	13,876,916	13,876,916	13,309,142	(567,774)
Expenditures:				
Health:				
Riverside School:				
Personal Services	7,376,750	7,371,360	6,511,729	859,631
Travel and Transportation	82,150	87,423	71,937	15,486
Materials and Supplies	308,050	356,820	302,730	54,090
Contractual Services	6,587,010	6,751,637	6,119,192	632,445
Other Expenditures	1,650	8,639	8,489	150
Capital Outlay	1,085,000	1,031,887	599,793	432,094
Total Riverside School	15,440,610	15,607,766	13,613,870	1,993,896
Gifts and Donations:				
Materials and Supplies	2,500	2,500	1,282	1,218
Contractual Services	11,000	11,000	9,023	1,977
Total Gifts and Donations	13,500	13,500	10,305	3,195
Total Expenditures	15,454,110	15,621,266	13,624,175	1,997,091
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(1,577,194)	(1,744,350)	(315,033)	1,429,317
Fund Balance at Beginning of Year				
Prior Year Encumbrances	193,931	193,931	193,931	0
Fund Balance at End of Year	\$ 6,374,628	\$ 6,207,472	\$ 7,636,789	\$ 1,429,317

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Capital Projects Fund – Permanent Improvement Fund
For the Year Ended December 31, 2015***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 225,000	\$ 275,263	\$ 50,263
Intergovernmental Revenues	0	160,816	160,816
Charges for Services	285,321	2,569,821	2,284,500
All Other Revenues	0	8,241	8,241
Total Revenues	510,321	3,014,141	2,503,820
Expenditures:			
Capital Outlay:			
Commissioners:			
Capital Outlay	10,194,338	10,067,086	127,252
Debt Service:			
Principal Retirement	5,000,000	5,000,000	0
Interest and Fiscal Charges	70,027	70,027	0
Total Expenditures	15,264,365	15,137,113	127,252
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,754,044)	(12,122,972)	2,631,072
Other Financing Sources (Uses):			
General Obligation Notes Issued	5,000,000	5,061,800	61,800
Transfers In	416,432	119,955	(296,477)
Total Other Financing Sources (Uses)	5,416,432	5,181,755	(234,677)
Net Change in Fund Balance	(9,337,612)	(6,941,217)	2,396,395
Fund Balance at Beginning of Year	300,609	300,609	0
Prior Year Encumbrances	5,782,822	5,782,822	0
Fund Balance at End of Year	\$ (3,254,181)	\$ (857,786)	\$ 2,396,395

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, 2015***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
CHILD SUPPORT ENFORCEMENT AGENCY FUND			
Revenues:			
Intergovernmental Revenues	\$ 1,235,000	\$ 1,197,768	\$ (37,232)
Charges for Services	375,000	414,425	39,425
All Other Revenues	27,000	166,894	139,894
Total Revenues	<u>1,637,000</u>	<u>1,779,087</u>	<u>142,087</u>
Expenditures:			
Human Services:			
Child Support Enforcement:			
Personal Services	1,044,425	957,651	86,774
Travel and Transportation	736	735	1
Materials and Supplies	5,300	4,167	1,133
Contractual Services	838,429	816,006	22,423
Other Expenditures	1,000	0	1,000
Total Expenditures	<u>1,889,890</u>	<u>1,778,559</u>	<u>111,331</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(252,890)	528	253,418
Fund Balance at Beginning of Year	2,988,692	2,988,692	0
Prior Year Encumbrances	157,154	157,154	0
Fund Balance at End of Year	<u>\$ 2,892,956</u>	<u>\$ 3,146,374</u>	<u>\$ 253,418</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, 2015***

DOG AND KENNEL FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 354,012	\$ 375,122	\$ 21,110
Fines and Forfeitures	22,000	22,795	795
All Other Revenues	8,000	32,855	24,855
Total Revenues	384,012	430,772	46,760
Expenditures:			
Health:			
Dog and Kennel:			
Personal Services	256,506	221,562	34,944
Travel and Transportation	1,750	542	1,208
Materials and Supplies	35,500	18,059	17,441
Contractual Services	97,235	73,969	23,266
Other Expenditures	900	262	638
Capital Outlay	22,000	0	22,000
Total Expenditures	413,891	314,394	99,497
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(29,879)	116,378	146,257
Fund Balance at Beginning of Year	235,963	235,963	0
Prior Year Encumbrances	2,199	2,199	0
Fund Balance at End of Year	\$ 208,283	\$ 354,540	\$ 146,257

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, 2015***

SHELTER/DOMESTIC VIOLENCE FUND			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 157,076	\$ 164,900	\$ 7,824
Charges for Services	26,000	23,515	(2,485)
All Other Revenues	500	500	0
Total Revenues	<u>183,576</u>	<u>188,915</u>	<u>5,339</u>
Expenditures:			
Human Services:			
Victim Witness Program:			
Personal Services	220,465	218,633	1,832
Contractual Services	1,500	922	578
Other Expenditures	26,000	22,679	3,321
Total Expenditures	<u>247,965</u>	<u>242,234</u>	<u>5,731</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(64,389)	(53,319)	11,070
Other Financing Sources (Uses):			
Advances In	40,000	40,000	0
Total Other Financing Sources (Uses)	<u>40,000</u>	<u>40,000</u>	<u>0</u>
Net Change in Fund Balance	(24,389)	(13,319)	11,070
Fund Balance at Beginning of Year	57,631	57,631	0
Fund Balance at End of Year	<u>\$ 33,242</u>	<u>\$ 44,312</u>	<u>\$ 11,070</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, 2015***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 842,486	\$ 801,666	\$ (40,820)
Charges for Services	832,085	796,801	(35,284)
Fines and Forfeitures	8,000	9,730	1,730
All Other Revenues	1,100	1,215	115
Total Revenues	1,683,671	1,609,412	(74,259)
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	313,268	302,939	10,329
Materials and Supplies	7,300	6,129	1,171
Contractual Services	445,034	367,498	77,536
Other Expenditures	2,000	2,000	0
Capital Outlay	27,000	23,094	3,906
Total Public Safety	794,602	701,660	92,942
Human Services:			
Miami County Youth Center:			
Personal Services	542,503	513,239	29,264
Travel and Transportation	500	15	485
Material and Supplies	77,175	46,040	31,135
Contractual Services	198,409	139,397	59,012
Other Expenditures	1,800	1,109	691
Capital Outlay	21,000	0	21,000
Total Human Services	841,387	699,800	141,587
Total Expenditures	1,635,989	1,401,460	234,529
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	47,682	207,952	160,270
Fund Balance at Beginning of Year	1,083,446	1,083,446	0
Prior Year Encumbrances	172,226	172,226	0
Fund Balance at End of Year	\$ 1,303,354	\$ 1,463,624	\$ 160,270

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, 2015***

E-911 EMERGENCY OPERATIONS FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 2,900,000	\$ 3,165,525	\$ 265,525
Charges for Services	279,800	266,534	(13,266)
All Other Revenues	60,000	66,952	6,952
Total Revenues	3,239,800	3,499,011	259,211
Expenditures:			
Public Safety:			
Communications Center:			
Personal Services	1,559,416	1,523,429	35,987
Travel and Transportation	2,000	1,851	149
Materials and Supplies	24,133	16,345	7,788
Contractual Services	3,867,637	3,764,510	103,127
Capital Outlay	51,780	45,814	5,966
Total Expenditures	5,504,966	5,351,949	153,017
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(2,265,166)	(1,852,938)	412,228
Other Financing Sources (Uses):			
Transfers Out	(391,018)	(390,776)	242
Total Other Financing Sources (Uses)	(391,018)	(390,776)	242
Net Change in Fund Balance	(2,656,184)	(2,243,714)	412,470
Fund Balance at Beginning of Year	4,583,458	4,583,458	0
Prior Year Encumbrances	53,750	53,750	0
Fund Balance at End of Year	\$ 1,981,024	\$ 2,393,494	\$ 412,470

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, 2015***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 321,700	\$ 356,400	\$ 34,700
Charges for Services	66,317	68,656	2,339
All Other Revenues	0	1,787	1,787
Total Revenues	388,017	426,843	38,826
Expenditures:			
General Government:			
Indigent Guardianship:			
Contractual Services	41,059	35,182	5,877
Total Indigent Guardianship	41,059	35,182	5,877
Public Defender:			
Personal Services	415,131	414,812	319
Travel and Transportation	1,000	927	73
Materials and Supplies	1,000	850	150
Contractual Services	6,066	5,106	960
Other Expenditures	342	342	0
Total Public Defender	423,539	422,037	1,502
Total Expenditures	464,598	457,219	7,379
Excess (Deficiency) of Revenues Over (Under) Expenditures	(76,581)	(30,376)	46,205
Fund Balance at Beginning of Year	84,138	84,138	0
Prior Year Encumbrances	6,294	6,294	0
Fund Balance at End of Year	\$ 13,851	\$ 60,056	\$ 46,205

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, 2015***

DELINQUENT TAX COLLECTION FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 439,974	\$ 369,045	\$ (70,929)
All Other Revenues	0	15,716	15,716
Total Revenues	439,974	384,761	(55,213)
Expenditures:			
General Government:			
Treasurer:			
Personal Services	68,407	67,296	1,111
Travel and Transportation	250	44	206
Materials and Supplies	3,200	2,770	430
Contractual Services	193,475	192,542	933
Capital Outlay	1,810	0	1,810
Total Treasurer	267,142	262,652	4,490
Prosecutor:			
Personal Services	137,474	54,065	83,409
Contractual Services	18,710	16,088	2,622
Total Prosecutor	156,184	70,153	86,031
Total Expenditures	423,326	332,805	90,521
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,648	51,956	35,308
Fund Balance at Beginning of Year	402,081	402,081	0
Prior Year Encumbrances	3,234	3,234	0
Fund Balance at End of Year	\$ 421,963	\$ 457,271	\$ 35,308

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, 2015***

REAL ESTATE APPRAISAL FUND			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Charges for Services	\$ 1,000,000	\$ 758,881	\$ (241,119)
Licenses and Permits	100	5	(95)
Total Revenues	<u>1,000,100</u>	<u>758,886</u>	<u>(241,214)</u>
Expenditures:			
General Government:			
Auditor:			
Personal Services	660,714	618,225	42,489
Travel and Transportation	2,600	50	2,550
Materials and Supplies	11,700	5,172	6,528
Contractual Services	358,735	316,013	42,722
Other Expenditures	200	0	200
Capital Outlay	<u>22,850</u>	<u>0</u>	<u>22,850</u>
Total Expenditures	<u>1,056,799</u>	<u>939,460</u>	<u>117,339</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(56,699)	(180,574)	(123,875)
Fund Balance at Beginning of Year	319,978	319,978	0
Prior Year Encumbrances	<u>150,684</u>	<u>150,684</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 413,963</u>	<u>\$ 290,088</u>	<u>\$ (123,875)</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, 2015***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
PRE-TRIAL SERVICES FUND			
Revenues:			
Intergovernmental Revenues	\$ 89,750	\$ 89,750	\$ 0
Total Revenues	<u>89,750</u>	<u>89,750</u>	<u>0</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	89,730	89,730	0
Other Expenditures	<u>778</u>	<u>778</u>	<u>0</u>
Total Expenditures	<u>90,508</u>	<u>90,508</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(758)	(758)	0
Fund Balance at Beginning of Year	<u>10,795</u>	<u>10,795</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 10,037</u>	<u>\$ 10,037</u>	<u>\$ 0</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015***

COUNTY CONSERVANCY FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 111,955	\$ 112,633	\$ 678
Intergovernmental Revenues	11,606	16,039	4,433
Total Revenues	123,561	128,672	5,111
Expenditures:			
Conservation and Recreation:			
Auditor:			
Contractual Services	134,177	132,962	1,215
Total Expenditures	134,177	132,962	1,215
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(10,616)	(4,290)	6,326
Fund Balance at Beginning of Year	73,355	73,355	0
Fund Balance at End of Year	\$ 62,739	\$ 69,065	\$ 6,326

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, 2015***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
COMMUNITY BASED CORRECTIONS ACT GRANT FUND			
Revenues:			
Intergovernmental Revenues	\$ 36,000	\$ 36,000	\$ 0
Total Revenues	<u>36,000</u>	<u>36,000</u>	<u>0</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Personal Services	<u>36,388</u>	<u>34,895</u>	<u>1,493</u>
Total Expenditures	<u>36,388</u>	<u>34,895</u>	<u>1,493</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(388)	1,105	1,493
Fund Balance at Beginning of Year	<u>390</u>	<u>390</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2</u>	<u>\$ 1,495</u>	<u>\$ 1,493</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, 2015***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
SUPER CLEANUP FUND			
Revenues:			
Taxes	\$ 200,000	\$ 275,264	\$ 75,264
Total Revenues	<u>200,000</u>	<u>275,264</u>	<u>75,264</u>
Expenditures:			
Public Works:			
Transfer Station:			
Materials and Supplies	169	169	0
Contractual Services	<u>159,273</u>	<u>120,988</u>	<u>38,285</u>
Total Expenditures	<u>159,442</u>	<u>121,157</u>	<u>38,285</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	40,558	154,107	113,549
Fund Balance at Beginning of Year	555,401	555,401	0
Prior Year Encumbrances	<u>29,685</u>	<u>29,685</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 625,644</u>	<u>\$ 739,193</u>	<u>\$ 113,549</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, 2015***

EMERGENCY MANAGEMENT AGENCY FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 239,168	\$ 146,841	\$ (92,327)
All Other Revenues	0	87	87
Total Revenues	239,168	146,928	(92,240)
Expenditures:			
Public Safety:			
Emergency Management:			
Personal Services	101,449	98,635	2,814
Travel and Transportation	2,134	1,034	1,100
Materials and Supplies	4,212	3,762	450
Contractual Services	79,488	54,813	24,675
Total Expenditures	187,283	158,244	29,039
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	51,885	(11,316)	(63,201)
Fund Balance at Beginning of Year	40,356	40,356	0
Prior Year Encumbrances	190	190	0
Fund Balance at End of Year	\$ 92,431	\$ 29,230	\$ (63,201)

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, 2015***

ENFORCEMENT AND EDUCATION FUND			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 15,200	\$ 12,772	\$ (2,428)
Fines and Forfeitures	18,050	18,391	341
Total Revenues	<u>33,250</u>	<u>31,163</u>	<u>(2,087)</u>
Expenditures:			
General Government:			
Municipal Court:			
Contractual Services	39,647	17,120	22,527
Total Expenditures	<u>39,647</u>	<u>17,120</u>	<u>22,527</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,397)	14,043	20,440
Fund Balance at Beginning of Year	208,039	208,039	0
Prior Year Encumbrances	12,977	12,977	0
Fund Balance at End of Year	<u>\$ 214,619</u>	<u>\$ 235,059</u>	<u>\$ 20,440</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, 2015***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
JUVENILE DETENTION/REHABILITATION CENTER FUND			
Revenues:			
Intergovernmental Revenues	\$ 1,972,828	\$ 1,649,501	\$ (323,327)
Charges for Services	2,282,650	2,277,969	(4,681)
All Other Revenues	250	388	138
Total Revenues	4,255,728	3,927,858	(327,870)
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	1,393,528	1,328,779	64,749
Materials and Supplies	74,925	73,366	1,559
Contractual Services	305,203	295,572	9,631
Capital Outlay	3,000	2,610	390
Total Juvenile Court	1,776,656	1,700,327	76,329
West Central Rehabilitation:			
Personal Services	1,739,311	1,571,162	168,149
Travel and Transportation	6,500	3,818	2,682
Materials and Supplies	273,909	200,741	73,168
Contractual Services	375,254	302,881	72,373
Capital Outlay	10,500	6,156	4,344
Total West Central Rehabilitation	2,405,474	2,084,758	320,716
Total Expenditures	4,182,130	3,785,085	397,045
Excess (Deficiency) of Revenues Over (Under) Expenditures	73,598	142,773	69,175
Other Financing Sources (Uses):			
Transfers Out	(85,000)	(85,000)	0
Total Other Financing Sources (Uses)	(85,000)	(85,000)	0
Net Change in Fund Balance	(11,402)	57,773	69,175
Fund Balance at Beginning of Year	1,271,324	1,271,324	0
Prior Year Encumbrances	106,796	106,796	0
Fund Balance at End of Year	\$ 1,366,718	\$ 1,435,893	\$ 69,175

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, 2015***

COUNTY PROBATION SERVICES FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 213,273	\$ 213,276	\$ 3
Charges for Services	220,000	212,073	(7,927)
Fines and Forfeitures	19,000	21,680	2,680
All Other Revenues	6,667	0	(6,667)
Total Revenues	458,940	447,029	(11,911)
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	332,175	293,670	38,505
Travel and Transportation	1,196	1,000	196
Materials and Supplies	15,060	12,818	2,242
Contractual Services	28,575	25,575	3,000
Other Expenditures	8,398	5,223	3,175
Capital Outlay	15,138	15,138	0
Total Expenditures	400,542	353,424	47,118
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	58,398	93,605	35,207
Other Financing Sources (Uses):			
Advances In	22,414	22,414	0
Advances Out	(22,414)	0	22,414
Total Other Financing Sources (Uses)	0	22,414	22,414
Net Change in Fund Balance	58,398	116,019	57,621
Fund Balance at Beginning of Year	246,007	246,007	0
Prior Year Encumbrances	11,667	11,667	0
Fund Balance at End of Year	\$ 316,072	\$ 373,693	\$ 57,621

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, 2015***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
RECYCLE GRANT FUND			
Revenues:			
Intergovernmental Revenues	\$ 20,000	\$ 20,000	\$ 0
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	15,748	15,330	418
Materials and Supplies	4,193	2,301	1,892
Contractual Services	<u>4,555</u>	<u>2,747</u>	<u>1,808</u>
Total Expenditures	<u>24,496</u>	<u>20,378</u>	<u>4,118</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,496)	(378)	4,118
Fund Balance at Beginning of Year	53,335	53,335	0
Prior Year Encumbrances	124	124	0
Fund Balance at End of Year	<u>\$ 48,963</u>	<u>\$ 53,081</u>	<u>\$ 4,118</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, 2015***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
URBAN MASS TRANSPORTATION FUND			
Revenues:			
Intergovernmental Revenues	\$ 609,000	\$ 574,872	\$ (34,128)
Charges for Services	280,000	256,171	(23,829)
All Other Revenues	20,000	21,303	1,303
Total Revenues	<u>909,000</u>	<u>852,346</u>	<u>(56,654)</u>
Expenditures:			
Public Works:			
Materials and Supplies	217,500	121,265	96,235
Contractual Services	857,467	828,054	29,413
Capital Outlay	261,587	224,685	36,902
Total Expenditures	<u>1,336,554</u>	<u>1,174,004</u>	<u>162,550</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(427,554)	(321,658)	105,896
Fund Balance at Beginning of Year	791,145	791,145	0
Prior Year Encumbrances	109,612	109,612	0
Fund Balance at End of Year	<u>\$ 473,203</u>	<u>\$ 579,099</u>	<u>\$ 105,896</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, 2015***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COMMUNITY DEVELOPMENT BLOCK GRANT FUND			
Revenues:			
Taxes	\$ 0	\$ 230	\$ 230
Intergovernmental Revenues	1,439,252	1,083,469	(355,783)
All Other Revenues	64,298	190,869	126,571
Total Revenues	1,503,550	1,274,568	(228,982)
Expenditures:			
Public Works:			
Commissioners:			
Travel and Transportation	5,027	5,027	0
Materials and Supplies	9,252	5,288	3,964
Contractual Services	683,963	643,350	40,613
Other Expenditures	213,038	213,038	0
Total Commissioners	911,280	866,703	44,577
Community Development:			
Contractual Services	3,072	3,072	0
Other Expenditures	375,791	375,728	63
Total Community Development	378,863	378,800	63
Total Expenditures	1,290,143	1,245,503	44,640
Excess (Deficiency) of Revenues Over (Under) Expenditures	213,407	29,065	(184,342)
Other Financing Sources (Uses):			
Advances In	25,000	0	(25,000)
Advances Out	(25,000)	0	25,000
Total Other Financing Sources (Uses)	0	0	0
Net Change in Fund Balance	213,407	29,065	(184,342)
Fund Balance at Beginning of Year	293,248	293,248	0
Fund Balance at End of Year	\$ 506,655	\$ 322,313	\$ (184,342)

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, 2015***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILDREN'S SERVICES BOARD FUND			
Revenues:			
Intergovernmental Revenues	\$ 2,473,855	\$ 2,967,915	\$ 494,060
Charges for Services	200,000	1,029,574	829,574
All Other Revenues	35,754	65,519	29,765
Total Revenues	2,709,609	4,063,008	1,353,399
Expenditures:			
Human Services:			
Children's Services:			
Personal Services	1,680,579	1,665,092	15,487
Travel and Transportation	14,679	9,957	4,722
Materials and Supplies	65,012	60,225	4,787
Contractual Services	1,967,978	1,866,443	101,535
Other Expenditures	93,453	93,203	250
Capital Outlay	200	200	0
Total Children's Services	3,821,901	3,695,120	126,781
Children's Home Farm:			
Contractual Services	17,212	17,212	0
Total Children's Home Farm	17,212	17,212	0
Total Expenditures	3,839,113	3,712,332	126,781
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,129,504)	350,676	1,480,180
Fund Balance at Beginning of Year	2,571,226	2,571,226	0
Prior Year Encumbrances	177,838	177,838	0
Fund Balance at End of Year	\$ 1,619,560	\$ 3,099,740	\$ 1,480,180

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, 2015***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
LEGAL RESEARCH FUND			
Revenues:			
Charges for Services	\$ 6,256	\$ 5,685	\$ (571)
Fines and Forfeitures	95,200	86,321	(8,879)
All Other Revenues	0	215	215
Total Revenues	<u>101,456</u>	<u>92,221</u>	<u>(9,235)</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Contractual Services	<u>2,200</u>	<u>2,200</u>	<u>0</u>
Total Common Pleas Court	2,200	2,200	0
Juvenile Court:			
Materials and Supplies	500	276	224
Contractual Services	<u>3,500</u>	<u>3,500</u>	<u>0</u>
Total Juvenile Court	4,000	3,776	224
Probate Court:			
Contractual Services	<u>4,000</u>	<u>4,000</u>	<u>0</u>
Total Probate Court	4,000	4,000	0
Law Library:			
Personal Services	34,865	26,780	8,085
Travel and Transportation	500	319	181
Materials and Supplies	900	871	29
Contractual Services	40,340	31,834	8,506
Other Expenditures	<u>1,900</u>	<u>1,171</u>	<u>729</u>
Total Law Library	78,505	60,975	17,530
Total Expenditures	<u>88,705</u>	<u>70,951</u>	<u>17,754</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,751	21,270	8,519
Fund Balance at Beginning of Year	113,885	113,885	0
Fund Balance at End of Year	<u>\$ 126,636</u>	<u>\$ 135,155</u>	<u>\$ 8,519</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, 2015***

ONE-STOP SHOP FUND			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>97,422</u>	<u>97,422</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 97,422</u></u>	<u><u>\$ 97,422</u></u>	<u><u>\$ 0</u></u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
LAW ENFORCEMENT FUND			
Revenues:			
Intergovernmental Revenues	\$ 59,199	\$ 54,113	\$ (5,086)
Charges for Services	50,000	59,116	9,116
Fines and Forfeitures	2,000	1,581	(419)
Total Revenues	<u>111,199</u>	<u>114,810</u>	<u>3,611</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	4,300	1,377	2,923
Contractual Services	89,129	85,139	3,990
Other Expenditures	10	0	10
Capital Outlay	7,300	5,750	1,550
Total Expenditures	<u>100,739</u>	<u>92,266</u>	<u>8,473</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,460	22,544	12,084
Fund Balance at Beginning of Year	230,101	230,101	0
Prior Year Encumbrances	2,316	2,316	0
Fund Balance at End of Year	<u>\$ 242,877</u>	<u>\$ 254,961</u>	<u>\$ 12,084</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, 2015***

CERTIFICATE OF TITLE ADMINISTRATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 500,000	\$ 643,705	\$ 143,705
Total Revenues	500,000	643,705	143,705
Expenditures:			
General Government:			
Clerk of Courts:			
Personal Services	345,709	313,212	32,497
Travel and Transportation	1,500	36	1,464
Materials and Supplies	16,000	4,685	11,315
Contractual Services	70,150	45,980	24,170
Capital Outlay	7,000	0	7,000
Total Expenditures	440,359	363,913	76,446
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	59,641	279,792	220,151
Other Financing Sources (Uses):			
Transfers Out	(50,000)	0	50,000
Total Other Financing Sources (Uses)	(50,000)	0	50,000
Net Change in Fund Balance	9,641	279,792	270,151
Fund Balance at Beginning of Year	775,085	775,085	0
Fund Balance at End of Year	\$ 784,726	\$ 1,054,877	\$ 270,151

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, 2015***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COUNTY RECORDER EQUIPMENT FUND			
Revenues:			
Charges for Services	\$ 50,000	\$ 62,096	\$ 12,096
Total Revenues	<u>50,000</u>	<u>62,096</u>	<u>12,096</u>
Expenditures:			
General Government:			
Recorder:			
Travel and Transportation	1,174	502	672
Materials and Supplies	6,064	1,671	4,393
Contractual Services	47,291	16,698	30,593
Capital Outlay	113,223	111,209	2,014
Total Expenditures	<u>167,752</u>	<u>130,080</u>	<u>37,672</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(117,752)	(67,984)	49,768
Fund Balance at Beginning of Year	144,805	144,805	0
Prior Year Encumbrances	94,091	94,091	0
Fund Balance at End of Year	<u>\$ 121,144</u>	<u>\$ 170,912</u>	<u>\$ 49,768</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, 2015***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 25,008	\$ 25,008
Charges for Services	209,405	212,242	2,837
All Other Revenues	0	48	48
Total Revenues	<u>209,405</u>	<u>237,298</u>	<u>27,893</u>
Expenditures:			
General Government:			
Municipal Court:			
Materials and Supplies	25,500	16,598	8,902
Contractual Services	117,417	102,959	14,458
Capital Outlay	89,690	64,114	25,576
Total Municipal Court	<u>232,607</u>	<u>183,671</u>	<u>48,936</u>
Common Pleas Court:			
Contractual Services	43,636	38,281	5,355
Capital Outlay	1,748	0	1,748
Total Common Pleas Court	<u>45,384</u>	<u>38,281</u>	<u>7,103</u>
Probate Court:			
Materials and Supplies	1,500	0	1,500
Contractual Services	6,500	4,250	2,250
Capital Outlay	2,000	0	2,000
Total Probate Court	<u>10,000</u>	<u>4,250</u>	<u>5,750</u>
Juvenile Court:			
Personal Services	5,510	4,113	1,397
Materials and Supplies	1,915	0	1,915
Contractual Services	3,500	2,500	1,000
Capital Outlay	1,000	0	1,000
Total Juvenile Court	<u>11,925</u>	<u>6,613</u>	<u>5,312</u>
Total Expenditures	<u>299,916</u>	<u>232,815</u>	<u>67,101</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,511)	4,483	94,994
Fund Balance at Beginning of Year	534,609	534,609	0
Prior Year Encumbrances	60,269	60,269	0
Fund Balance at End of Year	<u>\$ 504,367</u>	<u>\$ 599,361</u>	<u>\$ 94,994</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, 2015***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DISPUTE RESOLUTION FUND			
Revenues:			
Intergovernmental Revenues	\$ 70,560	\$ 75,556	\$ 4,996
Fines and Forfeitures	75,816	82,080	6,264
Total Revenues	<u>146,376</u>	<u>157,636</u>	<u>11,260</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	101,090	95,735	5,355
Total Municipal Court	<u>101,090</u>	<u>95,735</u>	<u>5,355</u>
Juvenile Court:			
Materials and Supplies	3,500	940	2,560
Contractual Services	6,395	6,248	147
Capital Outlay	5,000	4,995	5
Total Juvenile Court	<u>14,895</u>	<u>12,183</u>	<u>2,712</u>
Total Expenditures	<u>115,985</u>	<u>107,918</u>	<u>8,067</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,391	49,718	19,327
Fund Balance at Beginning of Year	116,667	116,667	0
Fund Balance at End of Year	<u>\$ 147,058</u>	<u>\$ 166,385</u>	<u>\$ 19,327</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, 2015***

COMMISSARY FUND			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Charges for Services	\$ 120,000	\$ 114,077	\$ (5,923)
Total Revenues	<u>120,000</u>	<u>114,077</u>	<u>(5,923)</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	32,462	24,988	7,474
Contractual Services	102,915	102,915	0
Other Expenditures	<u>2,245</u>	<u>2,138</u>	<u>107</u>
Total Expenditures	<u>137,622</u>	<u>130,041</u>	<u>7,581</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,622)	(15,964)	1,658
Fund Balance at Beginning of Year	160,634	160,634	0
Prior Year Encumbrances	<u>16,875</u>	<u>16,875</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 159,887</u>	<u>\$ 161,545</u>	<u>\$ 1,658</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, 2015***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 27,729	\$ 28,494	\$ 765
Total Revenues	<u>27,729</u>	<u>28,494</u>	<u>765</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Personal Services	41,225	507	40,718
Materials and Supplies	1,232	0	1,232
Contractual Services	23,590	19,497	4,093
Capital Outlay	10,000	0	10,000
Total Expenditures	<u>76,047</u>	<u>20,004</u>	<u>56,043</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,318)	8,490	56,808
Fund Balance at Beginning of Year	106,649	106,649	0
Fund Balance at End of Year	<u>\$ 58,331</u>	<u>\$ 115,139</u>	<u>\$ 56,808</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, 2015***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
FOOD SERVICES FUND			
Revenues:			
Intergovernmental Revenues	\$ 154,100	\$ 143,179	\$ (10,921)
Total Revenues	<u>154,100</u>	<u>143,179</u>	<u>(10,921)</u>
Expenditures:			
Public Safety:			
West Central Rehabilitation:			
Personal Services	20,641	19,299	1,342
Materials and Supplies	<u>145,909</u>	<u>138,629</u>	<u>7,280</u>
Total Public Safety	<u>166,550</u>	<u>157,928</u>	<u>8,622</u>
Human Services:			
Miami County Youth Center:			
Materials and Supplies	<u>18,000</u>	<u>17,152</u>	<u>848</u>
Total Human Services	<u>18,000</u>	<u>17,152</u>	<u>848</u>
Total Expenditures	<u>184,550</u>	<u>175,080</u>	<u>9,470</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(30,450)	(31,901)	(1,451)
Fund Balance at Beginning of Year	152,882	152,882	0
Prior Year Encumbrances	<u>47,663</u>	<u>47,663</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 170,095</u>	<u>\$ 168,644</u>	<u>\$ (1,451)</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, 2015***

COMMON PLEAS COURT - SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 150,000	\$ 96,256	\$ (53,744)
Total Revenues	150,000	96,256	(53,744)
Expenditures:			
General Government:			
Common Pleas Court:			
Personal Services	55,147	55,011	136
Travel and Transportation	6,412	2,101	4,311
Materials and Supplies	2,500	857	1,643
Contractual Services	85,639	64,563	21,076
Capital Outlay	12,828	2,828	10,000
Total Expenditures	162,526	125,360	37,166
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(12,526)	(29,104)	(16,578)
Fund Balance at Beginning of Year	368,891	368,891	0
Prior Year Encumbrances	18,464	18,464	0
Fund Balance at End of Year	\$ 374,829	\$ 358,251	\$ (16,578)

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, 2015***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>1,567</u>	<u>1,567</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 1,567</u></u>	<u><u>\$ 1,567</u></u>	<u><u>\$ 0</u></u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 40,000	\$ 17,585	\$ (22,415)
Total Revenues	<u>40,000</u>	<u>17,585</u>	<u>(22,415)</u>
Expenditures:			
General Government:			
Municipal Court:			
Contractual Services	17,546	17,492	54
Total Expenditures	<u>17,546</u>	<u>17,492</u>	<u>54</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,454	93	(22,361)
Fund Balance at Beginning of Year	502	502	0
Fund Balance at End of Year	<u>\$ 22,956</u>	<u>\$ 595</u>	<u>\$ (22,361)</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, 2015***

CHILDREN'S SERVICES TRUST FUND			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Human Services:			
Children's Services:			
Contractual Services	3,250	3,250	0
Total Expenditures	<u>3,250</u>	<u>3,250</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,250)	(3,250)	0
Fund Balance at Beginning of Year	26,524	26,524	0
Prior Year Encumbrances	750	750	0
Fund Balance at End of Year	<u>\$ 24,024</u>	<u>\$ 24,024</u>	<u>\$ 0</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015***

D.A.R.E. TRUST FUND			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	1,500	439	1,061
Total Expenditures	<u>1,500</u>	<u>439</u>	<u>1,061</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(1,500)	(439)	1,061
Fund Balance at Beginning of Year	3,244	3,244	0
Fund Balance at End of Year	<u>\$ 1,744</u>	<u>\$ 2,805</u>	<u>\$ 1,061</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, 2015***

GENERAL OBLIGATION DEBT FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	617,000	617,000	0
Interest and Fiscal Charges	452,502	375,813	76,689
Total Expenditures	1,069,502	992,813	76,689
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(1,069,502)	(992,813)	76,689
Other Financing Sources (Uses):			
Transfers In	1,081,161	998,388	(82,773)
Total Other Financing Sources (Uses)	1,081,161	998,388	(82,773)
Net Change in Fund Balance	11,659	5,575	(6,084)
Fund Balance at Beginning of Year	76,353	76,353	0
Fund Balance at End of Year	\$ 88,012	\$ 81,928	\$ (6,084)

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, 2015***

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

MIAMI COUNTY, OHIO

***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, 2015***

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

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015***

HEALTH CARE IMPROVEMENT FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Capital Outlay:			
Capital Outlay	107,131	107,131	0
Total Expenditures	107,131	107,131	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(107,131)	(107,131)	0
Fund Balance at Beginning of Year	787,320	787,320	0
Prior Year Encumbrances	190,846	190,846	0
Fund Balance at End of Year	\$ 871,035	\$ 871,035	\$ 0

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, 2015***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>68,498</u>	<u>68,498</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 68,498</u></u>	<u><u>\$ 68,498</u></u>	<u><u>\$ 0</u></u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
DITCH CONSTRUCTION FUND			
Revenues:			
All Other Revenues	15,200	13,159	(2,041)
Total Revenues	<u>\$ 15,200</u>	<u>\$ 13,159</u>	<u>\$ (2,041)</u>
Expenditures:			
Debt Service:			
Interest and Fiscal Charges	2,757	2,757	0
Total Expenditures	<u>2,757</u>	<u>2,757</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,443	10,402	(2,041)
Other Financing Sources (Uses):			
Advances Out	(10,683)	(10,683)	0
Total Other Financing Sources (Uses)	<u>(10,683)</u>	<u>(10,683)</u>	<u>0</u>
Net Change in Fund Balance	1,760	(281)	(2,041)
Fund Balance at Beginning of Year	7	7	0
Fund Balance at End of Year	<u>\$ 1,767</u>	<u>\$ (274)</u>	<u>\$ (2,041)</u>

Fiduciary Funds

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

Agency Funds

Payroll Deductions Fund

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

Workers' Compensation Fund

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

Local Government Fund

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

Auto Registration Fund

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

Township Gas Fund

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

Cigarette Tax Fund

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

Special Emergency Planning Fund

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

Inheritance Tax Fund

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

(Continued)

Agency Funds

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, 2015**

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Payroll Deductions Fund				
Assets:				
Cash and Cash Equivalents	\$275,197	\$8,872,478	(\$8,515,649)	\$632,026
Total Assets	<u>\$275,197</u>	<u>\$8,872,478</u>	<u>(\$8,515,649)</u>	<u>\$632,026</u>
Liabilities:				
Due To Others	\$275,197	\$8,872,478	(\$8,515,649)	\$632,026
Total Liabilities	<u>\$275,197</u>	<u>\$8,872,478</u>	<u>(\$8,515,649)</u>	<u>\$632,026</u>
Workers' Compensation Fund				
Assets:				
Cash and Cash Equivalents	\$1,856,966	\$561,135	(\$237,448)	\$2,180,653
Total Assets	<u>\$1,856,966</u>	<u>\$561,135</u>	<u>(\$237,448)</u>	<u>\$2,180,653</u>
Liabilities:				
Due To Others	\$1,856,966	\$561,135	(\$237,448)	\$2,180,653
Total Liabilities	<u>\$1,856,966</u>	<u>\$561,135</u>	<u>(\$237,448)</u>	<u>\$2,180,653</u>
Local Government Fund				
Assets:				
Cash and Cash Equivalents	\$357	\$6,234,838	(\$6,234,838)	\$357
Total Assets	<u>\$357</u>	<u>\$6,234,838</u>	<u>(\$6,234,838)</u>	<u>\$357</u>
Liabilities:				
Due To Others	\$357	\$6,234,838	(\$6,234,838)	\$357
Total Liabilities	<u>\$357</u>	<u>\$6,234,838</u>	<u>(\$6,234,838)</u>	<u>\$357</u>
Auto Registration Fund				
Assets:				
Cash and Cash Equivalents	\$78,663	\$4,379,254	(\$4,379,254)	\$78,663
Total Assets	<u>\$78,663</u>	<u>\$4,379,254</u>	<u>(\$4,379,254)</u>	<u>\$78,663</u>
Liabilities:				
Intergovernmental Payables	\$78,663	\$4,379,254	(\$4,379,254)	\$78,663
Total Liabilities	<u>\$78,663</u>	<u>\$4,379,254</u>	<u>(\$4,379,254)</u>	<u>\$78,663</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2015**

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Township Gas Fund				
Assets:				
Cash and Cash Equivalents	\$4,993	\$1,055,802	(\$1,055,802)	\$4,993
Total Assets	<u>\$4,993</u>	<u>\$1,055,802</u>	<u>(\$1,055,802)</u>	<u>\$4,993</u>
Liabilities:				
Accrued Liabilities	\$4,993	\$1,055,802	(\$1,055,802)	\$4,993
Total Liabilities	<u>\$4,993</u>	<u>\$1,055,802</u>	<u>(\$1,055,802)</u>	<u>\$4,993</u>
Cigarette Tax Fund				
Assets:				
Cash and Cash Equivalents	\$255	\$12,003	(\$12,120)	\$138
Total Assets	<u>\$255</u>	<u>\$12,003</u>	<u>(\$12,120)</u>	<u>\$138</u>
Liabilities:				
Due To Others	\$255	\$12,003	(\$12,120)	\$138
Total Liabilities	<u>\$255</u>	<u>\$12,003</u>	<u>(\$12,120)</u>	<u>\$138</u>
Special Emergency Planning Fund				
Assets:				
Cash and Cash Equivalents	\$56,037	\$23,851	(\$24,484)	\$55,404
Total Assets	<u>\$56,037</u>	<u>\$23,851</u>	<u>(\$24,484)</u>	<u>\$55,404</u>
Liabilities:				
Due To Others	\$56,037	\$23,851	(\$24,484)	\$55,404
Total Liabilities	<u>\$56,037</u>	<u>\$23,851</u>	<u>(\$24,484)</u>	<u>\$55,404</u>
Inheritance Tax Fund				
Assets:				
Cash and Cash Equivalents	\$285,166	\$8,811	(\$4,570)	\$289,407
Total Assets	<u>\$285,166</u>	<u>\$8,811</u>	<u>(\$4,570)</u>	<u>\$289,407</u>
Liabilities:				
Due To Others	\$285,166	\$8,811	(\$4,570)	\$289,407
Total Liabilities	<u>\$285,166</u>	<u>\$8,811</u>	<u>(\$4,570)</u>	<u>\$289,407</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2015**

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Undivided Tax Settlement Fund				
Assets:				
Cash and Cash Equivalents	\$886,264	\$101,171,362	(\$101,404,716)	\$652,910
Investments	1,759,155	1,381,570	(1,759,155)	1,381,570
Taxes Receivable	74,741,073	77,880,341	(74,741,073)	77,880,341
Total Assets	\$77,386,492	\$180,433,273	(\$177,904,944)	\$79,914,821
Liabilities:				
Due To Others	\$77,386,492	\$180,433,273	(\$177,904,944)	\$79,914,821
Total Liabilities	\$77,386,492	\$180,433,273	(\$177,904,944)	\$79,914,821
Special Assessment Collection Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$3,439,111	(\$3,439,111)	\$0
Special Assessments Receivable	4,561,072	4,902,569	(4,561,072)	4,902,569
Total Assets	\$4,561,072	\$8,341,680	(\$8,000,183)	\$4,902,569
Liabilities:				
Due To Others	\$4,561,072	\$8,341,680	(\$8,000,183)	\$4,902,569
Total Liabilities	\$4,561,072	\$8,341,680	(\$8,000,183)	\$4,902,569
Tri-County Board Fund				
Assets:				
Cash and Cash Equivalents	\$1,913,866	\$1,249,945	(\$923,460)	\$2,240,351
Investments	3,798,853	4,740,625	(3,798,853)	4,740,625
Taxes Receivable	1,965,500	1,987,481	(1,965,500)	1,987,481
Total Assets	\$7,678,219	\$7,978,051	(\$6,687,813)	\$8,968,457
Liabilities:				
Due To Others	\$7,678,219	\$7,978,051	(\$6,687,813)	\$8,968,457
Total Liabilities	\$7,678,219	\$7,978,051	(\$6,687,813)	\$8,968,457

(Continued)

MIAMI COUNTY, OHIO

***Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2015***

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
County Court Agency Fund				
Assets:				
Cash and Cash Equivalents	\$245,230	\$3,072,010	(\$3,070,111)	\$247,129
Accounts Receivable	712,164	624,009	(712,164)	624,009
Total Assets	\$957,394	\$3,696,019	(\$3,782,275)	\$871,138
Liabilities:				
Due To Others	\$957,394	\$3,696,019	(\$3,782,275)	\$871,138
Total Liabilities	\$957,394	\$3,696,019	(\$3,782,275)	\$871,138
General County Agency Fund				
Assets:				
Cash and Cash Equivalents	\$1,145,732	\$24,237,876	(\$24,168,770)	\$1,214,838
Total Assets	\$1,145,732	\$24,237,876	(\$24,168,770)	\$1,214,838
Liabilities:				
Due To Others	\$1,145,732	\$24,237,876	(\$24,168,770)	\$1,214,838
Total Liabilities	\$1,145,732	\$24,237,876	(\$24,168,770)	\$1,214,838
Other County Agencies Fund				
Assets:				
Cash and Cash Equivalents	\$2,413,720	\$1,577,436	(\$1,561,532)	\$2,429,624
Investments	4,791,021	5,141,131	(4,791,021)	5,141,131
Taxes Receivable	2,753,543	2,781,603	(2,753,543)	2,781,603
Total Assets	\$9,958,284	\$9,500,170	(\$9,106,096)	\$10,352,358
Liabilities:				
Due To Others	\$9,958,284	\$9,500,170	(\$9,106,096)	\$10,352,358
Total Liabilities	\$9,958,284	\$9,500,170	(\$9,106,096)	\$10,352,358
Hotel and Motel Lodging Tax Fund				
Assets:				
Cash and Cash Equivalents	\$988	\$441,819	(\$441,819)	\$988
Total Assets	\$988	\$441,819	(\$441,819)	\$988
Liabilities:				
Due To Others	\$988	\$441,819	(\$441,819)	\$988
Total Liabilities	\$988	\$441,819	(\$441,819)	\$988

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2015**

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
State Board of Building Standards Fund				
Assets:				
Cash and Cash Equivalents	\$9,410	\$39,090	(\$45,649)	\$2,851
Total Assets	\$9,410	\$39,090	(\$45,649)	\$2,851
Liabilities:				
Due To Others	\$9,410	\$39,090	(\$45,649)	\$2,851
Total Liabilities	\$9,410	\$39,090	(\$45,649)	\$2,851
 Total - All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$9,172,844	\$156,376,821	(\$155,519,333)	\$10,030,332
Investments	10,349,029	11,263,326	(10,349,029)	11,263,326
Taxes Receivable	79,460,116	82,649,425	(79,460,116)	82,649,425
Accounts Receivable	712,164	624,009	(712,164)	624,009
Special Assessments Receivable	4,561,072	4,902,569	(4,561,072)	4,902,569
Total Assets	\$104,255,225	\$255,816,150	(\$250,601,714)	\$109,469,661
Liabilities:				
Intergovernmental Payables	\$78,663	\$4,379,254	(\$4,379,254)	\$78,663
Due to Others	104,171,569	250,381,094	(245,166,658)	109,386,005
Accrued Liabilities	4,993	1,055,802	(1,055,802)	4,993
Total Liabilities	\$104,255,225	\$255,816,150	(\$250,601,714)	\$109,469,661

STATISTICAL





STATISTICAL TABLES

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

Contents

Financial Trends	S 2 – S 13
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
Revenue Capacity	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.	
Debt Capacity	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.	
Economic and Demographic Information	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.	
Operating Information	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.	
Sources Note:	
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)*

	2006	2007	2008	2009
Governmental Activities:			*	
Net Investment in Capital Assets	\$76,641,124	\$78,520,372	\$78,053,727	\$75,816,438
Restricted	35,965,761	36,922,276	27,605,258	28,447,736
Unrestricted	18,028,477	18,028,324	17,063,147	18,177,572
Total Governmental Activities Net Position	<u>\$130,635,362</u>	<u>\$133,470,972</u>	<u>\$122,722,132</u>	<u>\$122,441,746</u>
Business-type Activities:				
Net Investment in Capital Assets	\$5,467,311	\$4,812,358	\$5,094,224	\$7,277,791
Unrestricted	1,649,492	2,460,862	3,152,627	1,684,946
Total Business-type Activities Net Position	<u>\$7,116,803</u>	<u>\$7,273,220</u>	<u>\$8,246,851</u>	<u>\$8,962,737</u>
Primary Government:				
Net Investment in Capital Assets	\$82,108,435	\$83,332,730	\$83,147,951	\$83,094,229
Restricted	35,965,761	36,922,276	27,605,258	28,447,736
Unrestricted	19,677,969	20,489,186	20,215,774	19,862,518
Total Primary Government Net Position	<u>\$137,752,165</u>	<u>\$140,744,192</u>	<u>\$130,968,983</u>	<u>\$131,404,483</u>

Source: County Auditor's Office

* - Restated

Miami County, Ohio

2010	2011	2012	2013	2014	2015
*				*	
\$80,495,795	\$76,873,751	\$85,184,865	\$84,623,128	\$86,005,206	\$94,514,598
27,924,768	29,506,150	41,635,181	48,622,838	52,747,621	48,232,112
14,393,118	19,033,723	10,991,479	13,699,188	(7,600,496)	(5,071,531)
<u>\$122,813,681</u>	<u>\$125,413,624</u>	<u>\$137,811,525</u>	<u>\$146,945,154</u>	<u>\$131,152,331</u>	<u>\$137,675,179</u>
	*			*	
\$12,746,045	\$16,374,119	\$23,385,478	\$23,150,045	\$23,324,831	\$23,137,161
2,225,637	3,318,358	4,021,911	5,290,439	5,562,414	7,298,491
<u>\$14,971,682</u>	<u>\$19,692,477</u>	<u>\$27,407,389</u>	<u>\$28,440,484</u>	<u>\$28,887,245</u>	<u>\$30,435,652</u>
\$93,241,840	\$93,247,870	\$108,570,343	\$107,773,173	\$109,330,037	\$117,651,759
27,924,768	29,506,150	41,635,181	48,622,838	52,747,621	48,232,112
16,618,755	22,352,081	15,013,390	18,989,627	(2,038,082)	2,226,960
<u>\$137,785,363</u>	<u>\$145,106,101</u>	<u>\$165,218,914</u>	<u>\$175,385,638</u>	<u>\$160,039,576</u>	<u>\$168,110,831</u>

Miami County, Ohio

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

	2006	2007	2008
Expenses			
Governmental Activities:			
Public Safety	\$15,531,350	\$17,712,859	\$19,526,936
Health	10,841,602	13,284,599	13,501,156
Human Services	12,156,374	13,434,394	15,692,390
Conservation and Recreation	591,531	536,828	612,086
Public Works	8,423,518	9,935,429	10,150,601
General Government	13,115,474	14,866,755	15,398,717
Interest and Fiscal Charges	275,322	256,451	237,609
<i>Total Governmental Activities Expenses</i>	<u>60,935,171</u>	<u>70,027,315</u>	<u>75,119,495</u>
Business-type Activities:			
Water	1,218,332	1,580,027	1,341,121
Sewer	1,860,644	1,662,836	1,642,150
Transfer Station	5,095,970	4,664,059	5,145,223
Sheriff Police Rotary	147,824	301,094	415,074
<i>Total Business-type Activities Expenses</i>	<u>8,322,770</u>	<u>8,208,016</u>	<u>8,543,568</u>
<i>Total Primary Government Expenses</i>	<u>\$69,257,941</u>	<u>\$78,235,331</u>	<u>\$83,663,063</u>
Program Revenues			
Governmental Activities:			
Charges for Services			
Public Safety	\$5,645,336	\$5,616,612	\$5,236,592
Health	531,346	512,707	537,483
Human Services	2,392,696	2,309,418	2,738,276
Public Works	889,412	996,836	1,568,107
General Government	6,581,588	6,649,206	6,440,503
Operating Grants and Contributions	16,479,006	17,640,571	19,217,099
Capital Grants and Contributions	2,216,325	7,051,583	5,381,366
<i>Total Governmental Activities Program Revenues</i>	<u>34,735,709</u>	<u>40,776,933</u>	<u>41,119,426</u>

Miami County, Ohio

2009	2010	2011	2012	2013	2014	2015
\$19,547,540	\$18,139,014	\$16,418,718	\$15,692,704	\$16,819,974	\$18,205,049	\$20,363,663
14,234,058	14,011,503	13,390,803	15,901,185	16,571,844	16,925,372	16,775,153
14,987,085	12,761,984	12,390,060	11,075,877	11,228,512	11,598,335	12,255,315
602,603	538,551	542,840	605,984	546,876	609,658	543,547
10,809,904	11,840,755	14,052,691	8,397,223	11,004,745	8,455,479	15,206,194
15,246,637	12,851,916	14,671,764	14,678,303	14,297,379	14,860,827	15,569,575
250,342	351,205	496,312	320,406	372,758	404,156	382,933
<u>75,678,169</u>	<u>70,494,928</u>	<u>71,963,188</u>	<u>66,671,682</u>	<u>70,842,088</u>	<u>71,058,876</u>	<u>81,096,380</u>
1,469,710	1,465,738	1,716,456	1,462,077	1,420,753	1,361,687	1,635,761
2,282,710	2,463,509	3,038,304	2,491,626	2,671,319	2,415,864	2,650,494
4,482,949	5,140,902	5,328,031	5,378,338	4,924,796	4,136,491	3,915,890
419,668	409,201	421,552	332,117	327,898	259,978	231,113
<u>8,655,037</u>	<u>9,479,350</u>	<u>10,504,343</u>	<u>9,664,158</u>	<u>9,344,766</u>	<u>8,174,020</u>	<u>8,433,258</u>
<u>\$84,333,206</u>	<u>\$79,974,278</u>	<u>\$82,467,531</u>	<u>\$76,335,840</u>	<u>\$80,186,854</u>	<u>\$79,232,896</u>	<u>\$89,529,638</u>
\$5,248,129	\$6,311,731	\$4,169,361	\$5,060,027	\$4,788,928	\$5,199,014	\$7,551,895
542,738	682,346	671,843	633,780	932,803	959,397	1,078,285
2,186,559	2,130,811	2,067,902	1,738,403	2,102,213	2,463,601	2,663,718
1,688,791	2,501,104	2,279,469	1,114,844	1,579,475	2,024,401	2,560,828
5,380,347	6,015,375	5,948,000	6,073,523	5,478,067	6,377,138	6,627,523
21,544,583	15,142,033	16,371,227	17,690,268	21,332,101	18,045,777	19,506,422
9,717,152	6,327,060	11,496,687	13,108,196	8,977,920	8,300,509	12,147,520
<u>46,308,299</u>	<u>39,110,460</u>	<u>43,004,489</u>	<u>45,419,041</u>	<u>45,191,507</u>	<u>43,369,837</u>	<u>52,136,191</u>

(Continued)

Miami County, Ohio

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

	2006	2007	2008
Business-type Activities:			
Charges for Services			
Water	862,526	1,252,273	1,234,564
Sewer	1,590,212	1,282,360	1,826,296
Transfer Station	4,866,833	5,095,856	5,388,401
Sheriff Police Rotary	206,534	331,537	440,144
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions	255,135	619,456	630,225
<i>Total Business-type Activities Program Revenues</i>	7,781,240	8,581,482	9,519,630
<i>Total Primary Government Program Revenues</i>	42,516,949	49,358,415	50,639,056
Net (Expense)/Revenue			
Governmental Activities	(26,199,462)	(29,250,382)	(34,000,069)
Business-type Activities	(541,530)	373,466	976,062
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$26,740,992)	(\$28,876,916)	(\$33,024,007)
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes	\$12,032,427	\$12,041,927	\$12,025,273
Sales Taxes	10,415,445	10,799,612	10,903,586
Intergovernmental, Unrestricted	4,093,762	4,549,470	4,597,786
Investment Earnings	3,384,196	3,534,795	2,586,035
Miscellaneous	787,847	899,188	754,691
Transfers	0	261,000	0
<i>Total Governmental Activities</i>	30,713,677	32,085,992	30,867,371
Business-type Activities:			
Investment Earnings	51,863	43,951	(2,431)
Transfers	0	(261,000)	0
<i>Total Business-type Activities</i>	51,863	(217,049)	(2,431)
<i>Total Primary Government</i>	\$30,765,540	\$31,868,943	\$30,864,940
Change in Net Position			
Governmental Activities	\$4,514,215	\$2,835,610	(\$3,132,698)
Business-type Activities	(489,667)	156,417	973,631
<i>Total Primary Government Change in Net Position</i>	\$4,024,548	\$2,992,027	(\$2,159,067)

Source: County Auditor's Office

Miami County, Ohio

2009	2010	2011	2012	2013	2014	2015
1,400,272	1,514,081	1,635,328	1,863,830	1,767,248	1,719,875	1,754,925
1,837,662	2,277,358	2,210,553	2,316,751	2,267,529	2,058,286	2,037,702
4,724,944	4,931,863	5,306,795	5,246,512	5,177,900	5,049,832	5,431,706
453,597	450,831	436,890	353,477	362,366	308,211	281,546
0	2,000	0	0	0	0	0
954,448	6,312,162	3,982,755	7,598,500	802,818	496,824	475,786
9,370,923	15,488,295	13,572,321	17,379,070	10,377,861	9,633,028	9,981,665
55,679,222	54,598,755	56,576,810	62,798,111	55,569,368	53,002,865	62,117,856
(29,369,870)	(31,384,468)	(28,958,699)	(21,252,641)	(25,650,581)	(27,689,039)	(28,960,189)
715,886	6,008,945	3,067,978	7,714,912	1,033,095	1,459,008	1,548,407
<u>(\$28,653,984)</u>	<u>(\$25,375,523)</u>	<u>(\$25,890,721)</u>	<u>(\$13,537,729)</u>	<u>(\$24,617,486)</u>	<u>(\$26,230,031)</u>	<u>(\$27,411,782)</u>
\$11,543,867	\$11,660,153	\$11,630,674	\$12,870,358	\$12,673,082	\$13,026,616	\$13,398,330
10,212,579	13,068,296	13,898,866	14,992,078	15,653,671	16,400,267	17,321,797
5,566,441	5,582,505	4,645,087	4,105,750	4,678,415	4,616,868	4,040,688
1,050,564	399,929	467,556	374,294	81,793	430,043	428,712
716,033	657,784	916,459	1,308,062	1,697,249	282,993	293,510
0	0	0	0	0	0	0
29,089,484	31,368,667	31,558,642	33,650,542	34,784,210	34,756,787	35,483,037
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$29,089,484</u>	<u>\$31,368,667</u>	<u>\$31,558,642</u>	<u>\$33,650,542</u>	<u>\$34,784,210</u>	<u>\$34,756,787</u>	<u>\$35,483,037</u>
(280,386)	(\$15,801)	\$2,599,943	\$12,397,901	\$9,133,629	\$7,067,748	\$6,522,848
715,886	6,008,945	3,067,978	7,714,912	1,033,095	1,459,008	1,548,407
<u>\$435,500</u>	<u>\$5,993,144</u>	<u>\$5,667,921</u>	<u>\$20,112,813</u>	<u>\$10,166,724</u>	<u>\$8,526,756</u>	<u>\$8,071,255</u>

Miami County, Ohio

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

	2006	2007	2008	2009
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	894,445	576,108	1,283,243	1,569,366
Unreserved	15,754,138	16,022,522	13,782,335	9,836,526
<i>Total General Fund</i>	<u>16,648,583</u>	<u>16,598,630</u>	<u>15,065,578</u>	<u>11,405,892</u>
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Unassigned	0	0	0	0
Reserved	3,368,175	3,251,450	3,469,785	6,295,585
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	23,224,956	22,667,534	22,832,667	22,745,377
Capital Projects Funds	3,623,891	3,794,010	3,285,072	(2,106,161)
Total All Other Governmental Funds	<u>30,217,022</u>	<u>29,712,994</u>	<u>29,587,524</u>	<u>26,934,801</u>
<i>Total Governmental Funds</i>	<u>\$46,865,605</u>	<u>\$46,311,624</u>	<u>\$44,653,102</u>	<u>\$38,340,693</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

2010	2011	2012	2013	2014	2015
\$0	\$608,364	\$592,566	\$655,377	\$672,996	\$709,915
0	619,924	1,072,498	5,220,127	5,343,137	6,639,272
0	13,530,557	14,887,562	11,283,760	11,942,338	11,999,113
1,457,500	0	0	0	0	0
10,759,197	0	0	0	0	0
<u>12,216,697</u>	<u>14,758,845</u>	<u>16,552,626</u>	<u>17,159,264</u>	<u>17,958,471</u>	<u>19,348,300</u>
0	362,752	287,289	370,333	550,419	611,913
0	28,737,844	30,327,389	34,628,641	36,690,421	36,677,310
0	301,552	484,169	525,829	766,033	969,794
0	(71,394)	(3,764,797)	(113,764)	(161,225)	(4,672,318)
6,540,518	0	0	0	0	0
21,013,612	0	0	0	0	0
1,774,822	0	0	0	0	0
<u>29,328,952</u>	<u>29,330,754</u>	<u>27,334,050</u>	<u>35,411,039</u>	<u>37,845,648</u>	<u>33,586,699</u>
<u>\$41,545,649</u>	<u>\$44,089,599</u>	<u>\$43,886,676</u>	<u>\$52,570,303</u>	<u>\$55,804,119</u>	<u>\$52,934,999</u>

Miami County, Ohio

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

	2006	2007	2008	2009
Revenues:				
Taxes	\$22,464,867	\$22,861,955	\$22,934,316	\$21,716,888
Intergovernmental Revenues	27,391,229	27,826,871	31,213,247	32,292,173
Charges for Services	13,167,486	13,116,307	13,621,453	12,730,797
Licenses and Permits	831,512	677,437	887,866	618,133
Investment Earnings	3,284,614	3,754,229	2,553,524	1,036,191
Fines and Forfeitures	1,683,942	1,577,088	1,651,543	1,533,246
All Other Revenue	1,132,191	1,185,525	961,104	1,224,378
Total Revenue	69,955,841	70,999,412	73,823,053	71,151,806
Expenditures:				
Current:				
Public Safety	17,106,536	17,968,563	19,119,238	18,600,299
Health	12,164,068	13,923,150	13,461,964	13,801,169
Human Services	13,714,744	14,184,550	15,857,126	14,748,863
Conservation and Recreation	591,531	536,828	612,086	602,603
Public Works	8,912,625	9,329,376	9,994,405	10,217,135
General Government	14,194,800	14,921,902	14,993,615	14,576,070
Capital Outlay	403,473	141,335	853,981	4,068,048
Debt Service:				
Principal Retirement	575,550	597,728	488,185	504,400
Interest and Fiscal Charges	277,989	259,302	239,051	251,900
Total Expenditures	67,941,316	71,862,734	75,619,651	77,370,487
Excess (Deficiency) of Revenues Over Expenditures	2,014,525	(863,322)	(1,796,598)	(6,218,681)

Miami County, Ohio

2010	2011	2012	2013	2014	2015
\$24,642,365	\$25,492,122	\$27,828,466	\$28,408,050	\$29,710,252	\$30,719,128
30,947,595	30,090,830	28,084,064	32,371,448	30,505,093	35,499,146
14,402,523	11,851,532	12,128,557	12,603,491	12,465,900	16,070,718
816,818	787,109	1,079,176	1,062,559	1,468,834	1,563,757
564,401	498,547	378,514	93,228	430,043	428,712
1,431,709	1,307,434	1,321,412	1,254,510	1,189,452	1,233,002
1,060,312	1,894,260	1,244,690	1,385,518	2,365,447	2,135,518
<u>73,865,723</u>	<u>71,921,834</u>	<u>72,064,879</u>	<u>77,178,804</u>	<u>78,135,021</u>	<u>87,649,981</u>
17,690,873	15,544,939	15,725,885	17,040,768	17,924,264	20,449,769
13,918,324	12,853,797	15,969,575	16,939,084	17,010,565	16,808,097
12,609,589	12,039,941	11,271,869	11,423,078	11,545,539	12,223,554
538,551	542,840	605,984	546,876	609,658	543,547
11,997,282	13,213,684	7,388,860	10,785,487	11,394,608	15,829,063
13,643,226	13,524,986	14,069,902	14,081,283	14,347,335	14,918,028
3,982,949	1,456,394	6,424,365	1,436,435	1,256,269	8,804,051
516,886	423,179	375,871	583,700	592,850	617,000
375,980	308,840	334,673	464,028	405,508	384,240
<u>75,273,660</u>	<u>69,908,600</u>	<u>72,166,984</u>	<u>73,300,739</u>	<u>75,086,596</u>	<u>90,577,349</u>
(1,407,937)	2,013,234	(102,105)	3,878,065	3,048,425	(2,927,368)

(Continued)

Miami County, Ohio

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

	2006	2007	2008	2009
Other Financing Sources (Uses):				
Other Financing Sources - Capital Leases	26,240	99,508	0	0
Refunding General Obligation Bonds	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Premium on Refunding G.O. Bonds	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	1,382,344	1,352,867	729,814	976,550
Transfers Out	(1,382,344)	(1,091,867)	(729,814)	(976,550)
Total Other Financing Sources (Uses)	<u>26,240</u>	<u>360,508</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>\$2,040,765</u>	<u>(\$502,814)</u>	<u>(\$1,796,598)</u>	<u>(\$6,218,681)</u>
Debt Service as a Percentage of Noncapital Expenditures	1.42%	1.27%	0.99%	1.05%

Source: County Auditor's Office

Miami County, Ohio

2010	2011	2012	2013	2014	2015
0	0	0	0	0	0
0	3,730,850	0	0	0	0
4,570,000	0	0	4,620,000	0	0
0	106,770	0	0	0	0
40,979	0	0	103,106	0	0
0	(3,785,568)	0	0	0	0
714,551	705,846	971,850	929,307	1,976,516	1,118,343
(714,551)	(705,846)	(971,850)	(929,307)	(1,976,516)	(1,118,343)
<u>4,610,979</u>	<u>52,052</u>	<u>0</u>	<u>4,723,106</u>	<u>0</u>	<u>0</u>
<u>\$3,203,042</u>	<u>\$2,065,286</u>	<u>(\$102,105)</u>	<u>\$8,601,171</u>	<u>\$3,048,425</u>	<u>(\$2,927,368)</u>

1.31%

1.10%

1.22%

1.48%

1.43%

1.26%

Miami County, Ohio

*Assessed Valuations and Estimated True Values of Taxable Property
(per \$1,000 of assessed value)
Last Ten Years*

Tax year	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Real Property				
Assessed	\$1,860,507	\$2,054,076	\$2,075,563	\$2,104,198
Actual	5,315,734	5,868,789	5,930,180	6,011,994
Public Utility				
Assessed	60,255	53,199	54,562	53,868
Actual	172,157	151,997	155,891	153,909
Tangible Personal Property				
Assessed	200,084	131,018	64,837	0
Actual	1,067,115	1,048,144	1,037,392	0
Total				
Assessed	2,120,846	2,238,293	2,194,962	2,158,066
Actual	6,555,006	7,068,930	7,123,463	6,165,903
Assessed Value as a Percentage of Actual Value				
	32.35%	31.66%	30.81%	35.00%
Total Direct Tax Rate				
	8.81	8.80	8.81	8.81

Source: County Auditor's Office

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

Miami County, Ohio

2010	2011	2012	2013	2014	2015
\$2,103,557	\$2,110,201	\$2,112,239	\$2,046,764	\$2,061,141	\$2,080,187
6,010,163	6,029,146	6,034,969	5,847,897	5,888,974	5,943,391
56,115	57,423	61,065	66,912	69,124	71,269
160,329	164,066	174,471	191,177	197,497	203,626
0	0	0	0	0	0
0	0	0	0	0	0
2,159,672	2,167,624	2,173,304	2,113,676	2,130,265	2,151,456
6,170,491	6,193,211	6,209,440	6,039,074	6,086,471	6,147,017
35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
8.81	8.81	8.75	8.81	8.81	8.81

Miami County, Ohio

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Direct County Rates				
General Fund	2.40	2.40	2.40	2.40
Park Levy	1.10	1.10	1.10	1.10
Special Bridge	0.45	0.45	0.45	0.45
Riverside School	4.20	4.20	4.20	4.20
Tri-County Mental Health	0.60	0.60	0.60	0.60
Conservancy	0.06	0.05	0.06	0.06
Total	<u>8.81</u>	<u>8.80</u>	<u>8.81</u>	<u>8.81</u>
Overlapping Rates				
Corporations	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53
Townships	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40
School Districts	29.87 - 66.80	29.50 - 70.05	29.50 - 70.05	29.15 - 70.05
Joint Vocational School Districts	2.58 - 5.45	2.58 - 5.35	2.58 - 5.18	2.58 - 5.36

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

2010	2011	2012	2013	2014	2015
2.40	2.40	2.34	2.40	2.40	2.40
1.10	1.10	1.10	1.10	1.10	1.10
0.45	0.45	0.45	0.45	0.45	0.45
4.20	4.20	4.20	4.20	4.20	4.20
0.60	0.60	0.60	0.60	0.60	0.60
0.06	0.06	0.06	0.06	0.06	0.06
8.81	8.81	8.75	8.81	8.81	8.81
1.40 - 18.53	1.40 - 18.53	.70 - 18.53	1.40-18.53	1.40 - 18.53	.55 - 18.53
.40 - 9.40	.40 - 9.40	0 - 9.40	1.10 - 9.40	1.10 - 9.40	0 - 9.40
29.15 - 70.05	29.15 - 70.05	29.07 - 75.95	28.90 - 75.95	28.65 - 75.95	28.42 - 75.95
2.58 - 5.32	2.58 - 5.32	2.58 - 5.30	2.58 - 5.32	2.58 - 5.30	2.58 - 5.30

Miami County, Ohio

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

		2015		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power & Light	Utilities	\$54,709,440	1	2.63%
Meijer Distribution Inc	Warehouse	14,421,230	2	0.69%
Vectren Energy Delivery	Utilities	9,814,210	3	0.47%
Piqua Board of Education	Schools	8,484,430	4	0.41%
American Honda Motor	Manufacturing	6,955,690	5	0.33%
Upper Valley Medical Center	Hospital	6,321,670	6	0.30%
Pioneer Rural Electric	Utilities	6,274,410	7	0.30%
F & P America Mfg. Inc	Manufacturing	4,265,920	8	0.21%
Menard Inc	Retail	4,076,600	9	0.20%
Health Care Reit Inc	Health Care	3,868,320	10	0.19%
Subtotal		119,191,920		5.73%
All Others		1,960,995,080		94.27%
Total		<u>\$2,080,187,000</u>		<u>100.00%</u>
		2006		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power and Light Company	Utilities	\$38,890,980	1	2.09%
Midamco	Retail	8,819,110	2	0.47%
American Honda Motor	Manufacturing	8,750,000	3	0.47%
Verizon North Inc.	Utilities	5,951,340	4	0.32%
Fifth Third Bank	Banking	5,607,370	5	0.30%
ITW/Hobart Brothers Company	Manufacturing	4,965,410	6	0.27%
Vectren Energy Delivery	Utilities	4,824,770	7	0.26%
Pioneer Rural Electric	Utilities	4,440,290	8	0.24%
Upper Valley Medical Center	Health Care	4,416,060	9	0.24%
Towne Park LLC	Development Company	4,356,040	10	0.23%
Subtotal		91,021,370		4.89%
All Others		1,769,485,630		95.11%
Total		<u>\$1,860,507,000</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings



Miami County, Ohio

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

Collection Year	<u>2006</u>	<u>2007</u>	<u>2008</u>
Total Tax Levy (1)	\$16,616,509	\$17,319,900	\$16,817,019
Collections within the Fiscal Year of the Levy			
Current Tax Collections	16,203,212	16,861,590	16,330,796
Percent of Levy Collected	97.51%	97.35%	97.11%
Delinquent Tax Collections	<u>623,936</u>	<u>493,813</u>	<u>1,093,485</u>
Total Tax Collections (2)	16,827,148	17,355,403	17,424,281
Percent of Total Tax Collections To Tax Levy	101.27%	100.20%	103.61%
Accumulated Outstanding Delinquent Taxes	967,892	1,186,677	1,458,507
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	5.82%	6.85%	8.67%

Note:

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

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

Source: County Auditor's Office

Miami County, Ohio

2009	2010	2011	2012	2013	2014	2015
\$16,271,945	\$17,091,793	\$17,248,629	\$19,239,431	\$19,262,043	\$19,479,421	\$19,727,992
15,844,376	16,614,668	16,815,236	18,779,671	18,808,282	19,028,693	19,254,911
97.37%	97.21%	97.49%	97.61%	97.64%	97.69%	97.60%
481,486	454,667	461,353	458,971	444,413	536,816	582,369
16,325,862	17,069,335	17,276,589	19,238,642	19,252,695	19,565,509	19,837,280
100.33%	99.87%	100.16%	100.00%	99.95%	100.44%	100.55%
881,820	910,935	920,963	1,015,772	995,414	951,379	860,102
5.42%	5.33%	5.34%	5.28%	5.17%	4.88%	4.36%

Miami County, Ohio

Taxable Sales By Industry (Category) Last Ten Years

	2006	2007	2008	2009
Sales Tax Payments	\$3,226,079	\$3,270,156	\$3,364,045	\$2,926,985
Direct Pay Tax Return Payments	274,567	385,540	442,275	294,993
Seller's Use Tax Return Payments	695,175	798,282	910,110	774,112
Consumer's Use Tax Return Payments	285,595	288,787	284,375	162,733
Motor Vehicle Tax Payments	1,639,974	1,691,254	1,578,728	1,406,095
Non-Resident Motor Vehicle Tax	N/A	2,293	24,087	13,391
Watercraft and Outboard Motors	27,620	26,760	22,307	18,739
Department of Liquor Control	26,531	28,530	30,863	31,852
Sales Tax on Motor Vehicle Fuel Refunds	3,098	2,354	4,199	3,849
Sales/Use Tax Voluntary Payments	4,992	5,664	9,254	5,376
Certified Assessment Payments	0	0	0	0
Statewide Master Numbers	4,318,793	4,333,283	4,411,571	4,276,822
Sales/Use Tax Assessment Payments	42,767	13,372	52,396	125,969
Streamlined Sales Tax Payments	N/A	1,010	3,153	4,890
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	(389)	0
Less 1% Administrative Rotary Fund	(105,377)	(108,378)	(111,181)	(99,871)
Sales/Use Tax Refunds Approved	(47,507)	(9,459)	(19,269)	(58,738)
Total	\$10,392,307	\$10,729,448	\$11,006,524	\$9,887,197
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%

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

Source: State Department of Taxation

Miami County, Ohio

2010	2011	2012	2013	2014	2015
\$3,689,071	\$4,139,377	\$4,343,084	\$4,618,687	\$4,780,560	\$2,898,672
680,578	678,571	979,056	1,017,411	1,143,488	1,339,520
997,562	1,151,794	1,197,025	1,387,780	1,491,666	1,666,752
280,535	322,199	331,917	378,298	382,612	450,002
1,759,562	1,986,967	2,189,811	2,429,481	2,535,010	2,692,285
23,433	34,242	37,492	48,821	51,080	70,790
30,252	20,434	25,485	29,024	32,674	31,799
40,655	42,136	43,977	46,730	48,357	54,319
1,707	3,378	4,294	4,432	5,008	4,117
10,523	7,939	12,084	18,188	36,722	32,667
0	0	0	0	0	83,159
5,420,346	5,494,965	5,701,430	5,719,148	5,792,724	6,084,831
76,003	94,439	95,173	88,435	52,495	49,358
5,700	6,942	7,376	6,627	5,273	16,057
0	0	0	0	0	1,896,157
0	0	0	0	929	33
0	0	0	0	11,350	18,086
0	23	8,192	46,094	(140)	0
(129,516)	(139,418)	(149,178)	(158,164)	(163,468)	(173,734)
(64,258)	(41,561)	(58,534)	(22,707)	(23,016)	(15,239)
<u>\$12,822,153</u>	<u>\$13,802,427</u>	<u>\$14,768,683</u>	<u>\$15,658,285</u>	<u>\$16,183,325</u>	<u>\$17,199,630</u>
1.25%	1.25%	1.25%	1.25%	1.25%	1.25%

Miami County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2006	2007	2008	2009
Governmental Activities ⁽¹⁾			(4)	
General Obligation Bonds Payable	\$5,985,000	\$5,445,000	\$4,995,000	\$4,530,000
Superfund Site Liability	2,080,553	1,899,771	9,267,390	8,765,900
Capital Leases	110,541	152,321	114,136	74,736
Business-type Activities ⁽¹⁾				
General Obligation Bonds Payable	\$6,150,000	\$6,410,000	\$9,515,000	\$8,865,000
OPWC Loans Payable	911,800	847,200	1,007,600	931,750
OWDA Loans Payable	0	0	945,347	1,171,436
Total Primary Government	<u>\$15,237,894</u>	<u>\$14,754,292</u>	<u>\$25,844,473</u>	<u>\$24,338,822</u>
Population ⁽²⁾				
Miami County	98,868	98,868	98,868	98,868
Outstanding Debt Per Capita	\$154	\$149	\$261	\$246
Income ⁽³⁾				
Personal (in thousands)	3,173,366	3,281,330	3,418,163	3,331,852
Percentage of Personal Income	0.48%	0.45%	0.76%	0.73%

Sources:

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

Miami County, Ohio

2010	2011	2012	2013	2014	2015
\$8,620,000	\$8,452,850	\$8,089,650	\$12,125,950	\$11,533,100	\$10,916,100
8,264,410	7,762,920	7,261,430	6,759,940	6,258,450	5,756,960
37,850	12,671	0	0	0	0
	(5)				
\$8,190,000	\$8,317,150	\$7,750,350	\$7,164,050	\$6,551,899	\$5,928,899
855,900	930,050	854,200	770,850	729,175	623,750
2,655,212	3,134,611	3,984,639	6,051,272	5,953,593	5,907,436
<u>\$28,623,372</u>	<u>\$28,610,252</u>	<u>\$27,940,269</u>	<u>\$32,872,062</u>	<u>\$31,026,217</u>	<u>\$29,133,145</u>
102,506	102,506	102,506	102,506	102,506	102,506
\$279	\$279	\$273	\$321	\$303	\$284
3,593,040	3,794,875	4,016,288	4,140,935	4,131,094	4,131,094
0.80%	0.75%	0.70%	0.79%	0.75%	0.71%

Miami County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2006	2007	2008	2009
Population ⁽¹⁾	98,868	98,868	98,868	98,868
Assessed Value ⁽²⁾	\$2,120,846	\$2,238,293	\$2,194,962	\$2,158,066
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$5,985,000	\$5,445,000	\$4,995,000	\$4,530,000
Resources Available to Pay Principal ⁽⁴⁾	\$127,347	\$119,832	\$120,392	\$84,564
Net General Bonded Debt	\$5,857,653	\$5,325,168	\$4,874,608	\$4,445,436
Ratio of Net Bonded Debt to Estimated Actual Value	0.28%	0.24%	0.22%	0.21%
Net Bonded Debt per Capita	\$59.25	\$53.86	\$49.30	\$44.96

Source:

- (1) U.S. Bureau of Census of Population
- (2) Source: County Auditor's Office - Amounts per \$1,000 in assessed value
- (3) Includes all general obligation bonded debt supported by property taxes.
- (4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

Miami County, Ohio

2010	2011	2012	2013	2014	2015
102,506	102,506	102,506	102,506	102,506	102,506
\$2,159,672	\$2,167,624	\$2,173,304	\$2,113,676	\$2,130,265	\$2,151,456
\$8,620,000	\$8,452,850	\$8,089,650	\$12,125,950	\$11,533,100	\$10,916,100
\$43,696	\$43,203	\$56,718	\$74,889	\$76,353	\$88,287
\$8,576,304	\$8,409,647	\$8,032,932	\$12,051,061	\$11,456,747	\$10,827,813
0.40%	0.39%	0.37%	0.57%	0.54%	0.50%
\$83.67	\$82.04	\$78.37	\$117.56	\$111.77	\$105.63



Miami County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2015*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Miami County</u>	<u>Amount Applicable to Miami County</u>
Direct:			
Miami County	\$16,673,060	100.00%	\$16,673,060
Overlapping:			
Corporations wholly within the County	50,045,610	100.00%	50,045,610
Corporations with Overlapping Boundaries	105,698,495	1.75%	1,849,724
School Districts wholly within the County	78,366,191	100.00%	<u>78,366,191</u>
		Subtotal	<u>130,261,525</u>
		Total	<u><u>\$146,934,585</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	2006	2007	2008	2009
<u>Total Debt</u>				
Net Assessed Valuation	\$2,120,846,000	\$2,238,293,000	\$2,194,962,000	\$2,158,066,000
Debt Limit (1) (a)	51,521,150	54,457,325	53,374,050	52,451,650
County Debt Outstanding (2)	5,985,000	5,445,000	4,995,000	4,530,000
Less:				
Applicable Debt Service Fund Amounts	(127,347)	(119,832)	(120,392)	(84,564)
Net Indebtedness Subject to Limit	<u>5,857,653</u>	<u>5,325,168</u>	<u>4,874,608</u>	<u>4,445,436</u>
Overall Legal Debt Margin	<u>\$45,663,497</u>	<u>\$49,132,157</u>	<u>\$48,499,442</u>	<u>\$48,006,214</u>
	88.63%	90.22%	90.87%	91.52%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$2,120,846,000	\$2,238,293,000	\$2,194,962,000	\$2,158,066,000
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	21,208,460	22,382,930	21,949,620	21,580,660
Net Indebtedness Subject to Limit	<u>5,857,653</u>	<u>5,325,168</u>	<u>4,874,608</u>	<u>4,445,436</u>
Overall Legal Debt Margin	<u>\$15,350,807</u>	<u>\$17,057,762</u>	<u>\$17,075,012</u>	<u>\$17,135,224</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

2010	2011	2012	2013	2014	2015
\$2,159,672,000	\$2,167,624,000	\$2,173,304,000	\$2,113,676,000	\$2,130,265,000	\$2,151,456,000
52,491,800	52,690,600	52,832,600	51,341,900	51,756,625	52,286,400
8,620,000	8,452,850	8,089,650	12,125,950	11,533,100	10,916,100
<u>(43,696)</u>	<u>(43,203)</u>	<u>(56,718)</u>	<u>(74,889)</u>	<u>(76,353)</u>	<u>(88,287)</u>
<u>8,576,304</u>	<u>8,409,647</u>	<u>8,032,932</u>	<u>12,051,061</u>	<u>11,456,747</u>	<u>10,827,813</u>
<u>\$43,915,496</u>	<u>\$44,280,953</u>	<u>\$44,799,668</u>	<u>\$39,290,839</u>	<u>\$40,299,878</u>	<u>\$41,458,587</u>
83.66%	84.04%	84.80%	76.53%	77.86%	79.29%
\$2,159,672,000	\$2,167,624,000	\$2,173,304,000	\$2,113,676,000	\$2,130,265,000	\$2,151,456,000
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
21,596,720	21,676,240	21,733,040	21,136,760	21,302,650	21,514,560
<u>8,576,304</u>	<u>8,409,647</u>	<u>8,032,932</u>	<u>12,051,061</u>	<u>11,456,747</u>	<u>10,827,813</u>
<u>\$13,020,416</u>	<u>\$13,266,593</u>	<u>\$13,700,108</u>	<u>\$9,085,699</u>	<u>\$9,845,903</u>	<u>\$10,686,747</u>

Miami County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2006	2007	2008	2009
Population (1)				
Miami County	98,868	98,868	98,868	98,868
Income (2)				
Total Personal (in thousands)	\$3,173,366	\$3,281,330	\$3,418,163	\$3,331,852
Per Capita	\$32,097	\$33,189	\$34,573	\$33,700
Unemployment Rate (3)				
Federal	4.6%	4.6%	5.8%	9.3%
State	5.5%	5.6%	6.6%	10.2%
Miami County	5.5%	5.4%	6.4%	11.7%
Civilian Work Force Estimates (3)				
State	5,934,000	5,976,500	5,986,400	5,970,200
Miami County	55,100	55,400	55,400	55,400

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

2010	2011	2012	2013	2014	2015
102,506	102,506	102,506	102,506	102,506	102,506
\$3,593,040	\$3,794,875	\$4,016,288	\$4,140,935	\$4,131,094	\$4,131,094
\$35,052	\$37,021	\$39,181	\$40,397	\$40,301	\$40,301
9.6%	8.5%	8.1%	7.4%	6.2%	5.3%
10.1%	7.9%	7.2%	7.4%	5.7%	4.9%
9.6%	7.6%	7.0%	7.2%	5.3%	4.4%
5,897,600	5,791,000	5,747,900	5,765,700	5,719,500	5,700,300
54,200	53,100	52,400	52,100	51,800	52,200



Miami County, Ohio

Principal Employers Current Year and Nine Years Ago

		2015	
Employer	Nature of Business	Number of Employees	Rank
Upper Valley Medical Center	Hospital	1,122	1
Clopay Bldg./ Products	Manufacturing	1,121	2
Miami County	Government	859	3
Meijer Distribution	Warehouse	830	4
ConAgra	Manufacturing	725	5
UTC Aerospace Systems	Manufacturing	684	6
ITW/Hobart Brothers Company	Manufacturing	536	7
Troy City School District	School	486	8
F & P America	Manufacturing	455	9
Hobart Corp	Manufacturing	318	10
Total		<u>7,136</u>	

		2006	
Employer	Nature of Business	Number of Employees	Rank
Upper Valley Medical Center	Health Care	1,800	1
Miami County	Government	914	2
Meijer Distribution	Warehouse	855	3
Goodrich Corporation	Manufacturing	717	4
F & P America Manufacturing Inc.	Manufacturing	610	5
Hobart Corporation	Manufacturing	540	6
ITW/Hobart Brothers Company	Manufacturing	507	7
Troy City School District	Education	446	8
A.O. Smith Electric Products	Manufacturing	331	9
Evenflo Juvenile Division	Manufacturing	310	10
Total		<u>7,030</u>	

Source: County Auditor's Office

Miami County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2006	2007	2008	2009	2010
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	13.25	13.00	12.00	10.00	11.00
Auditor	24.75	24.50	25.00	23.50	21.00
Treasurer	5.00	5.00	5.00	5.00	5.00
Prosecutor	11.00	11.50	11.50	11.50	9.50
Planning and Zoning	3.50	3.00	3.00	3.00	2.00
Elections	10.00	8.50	8.00	7.00	7.00
Records Center	8.00	8.00	7.00	6.00	6.50
Building Regulations	11.00	11.00	11.00	10.00	9.00
Maintenance	14.50	14.50	15.50	10.00	8.00
Department of Development	1.00	2.00	2.50	3.00	3.00
Judicial					
Law Library	2.00	1.00	1.00	1.00	1.00
Common Pleas Court	14.00	12.00	13.00	11.00	12.00
Probate Court	6.50	6.00	5.00	5.00	5.00
Municipal Court	43.00	40.50	45.00	38.50	36.00
Juvenile Court	22.50	19.00	18.00	18.00	17.00
Public Defender	6.00	6.00	6.00	6.00	6.00
Clerk of Courts	17.25	16.00	16.00	16.00	15.00
Public Safety					
Coroner	1.00	1.00	1.00	1.00	1.00
Communication Center - 911	29.50	27.00	29.00	28.00	27.00
Sheriff	134.50	140.50	139.00	116.00	86.00
Adult Probation	3.00	3.00	3.00	3.00	2.00
Juvenile Probation	6.00	6.00	7.00	7.00	5.00
Juvenile Detention Center	30.75	30.50	25.50	27.00	27.50
Juvenile Rehabilitation Center	34.50	33.50	35.50	32.50	35.00
Public Works					
Water Districts	2.00	2.00	5.00	3.00	3.00
Sanitary Sewer	9.00	9.00	6.00	6.00	7.00
Transfer Station	13.50	13.50	14.50	15.50	15.50
Engineering	51.25	53.50	53.50	53.00	51.00
Transit	3.00	3.00	2.50	2.50	2.00
Health					
Board of Health	35.00	34.50	35.50	36.00	27.50
Dog and Kennel	5.50	5.50	5.50	5.50	5.50
Riverside MRDD	147.00	146.00	140.00	128.50	125.50
FCFC / Help Me Grow	7.00	7.50	6.50	5.50	5.50
WIC	4.00	4.50	4.00	3.50	5.00
Tri-County	16.00	17.00	16.00	14.00	13.00

Miami County, Ohio

2011	2012	2013	2014	2015
11.00	11.50	10.00	11.00	11.50
21.00	24.50	27.00	25.50	25.50
5.00	5.00	5.50	5.50	4.00
9.50	10.50	12.00	11.00	11.00
0.00	0.00	0.00	0.00	0.00
7.00	6.00	8.00	10.00	7.50
6.00	5.50	6.00	6.00	6.00
0.00	0.00	0.00	0.00	0.00
9.00	9.50	10.50	10.50	10.50
13.00	13.00	15.00	18.00	16.00
0.50	0.50	0.50	0.50	0.50
13.00	13.00	14.00	14.50	14.50
5.00	5.00	5.00	5.00	5.00
26.50	26.50	27.00	25.50	28.00
16.00	13.50	21.50	22.00	21.50
5.50	5.50	5.50	4.50	5.50
24.00	26.50	25.00	26.50	25.50
1.00	1.00	1.00	1.00	1.00
26.00	23.00	25.00	25.00	25.50
84.00	84.00	101.50	103.00	104.50
1.50	1.50	1.00	1.00	0.00
5.00	8.00	5.00	5.00	0.00
26.00	27.00	27.50	29.00	27.50
31.50	27.00	24.50	32.00	32.00
2.00	2.00	2.00	4.00	4.00
6.00	5.50	6.50	6.50	6.00
18.00	16.50	14.50	14.50	14.50
40.00	40.00	39.00	41.00	40.00
2.00	2.00	2.00	2.00	2.00
26.50	25.00	25.50	28.50	28.00
5.50	5.50	5.50	5.50	5.50
121.00	118.50	118.50	115.00	101.00
3.50	4.00	3.00	4.00	0.00
5.50	5.50	5.50	5.00	5.00
14.00	11.00	14.00	14.00	17.00

(Continued)

Miami County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Human Services					
Children's Services	37.00	38.00	36.00	35.50	32.00
Veteran Services	5.00	5.50	5.50	5.50	5.50
Child Support Enforcement Agency	21.50	21.50	20.50	19.50	20.50
Jobs and Family Services	51.00	51.00	52.50	48.50	45.50
David L Brown Youth Center	13.00	13.00	12.50	10.50	10.00
Victim Witness Program	4.50	4.50	3.50	3.50	4.00
Conservation and Recreation					
Soil and Water Conservation	6.50	5.50	6.50	6.00	6.00
Park District	30.25	34.50	30.00	34.50	36.50
	<u>914.50</u>	<u>912.50</u>	<u>900.50</u>	<u>835.50</u>	<u>778.00</u>

Source: Miami County Auditor

Miami County, Ohio

<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
31.00	30.50	32.50	31.00	34.50
5.50	6.50	7.00	7.50	7.50
21.00	21.50	20.50	21.50	20.00
43.50	39.50	37.00	39.50	40.00
10.00	9.50	9.00	9.00	8.50
3.00	4.00	3.00	4.00	4.50
6.00	5.00	5.00	5.00	5.00
36.00	38.00	39.00	36.50	41.00
<u>747.00</u>	<u>737.50</u>	<u>767.00</u>	<u>786.00</u>	<u>767.00</u>

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2006	2007	2008	2009
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,042	1,985	1,845	1,995
Number of Public Hearings	39	29	18	20
Auditor				
Number of Non-exempt Conveyances	2,604	2,305	1,987	1,870
Number of Exempt Conveyances	1,510	1,470	1,369	1,345
Number of Real Estate Transfers	4,114	3,775	3,356	3,215
Number of General Warrants Issued	28,821	28,668	29,369	27,838
Number of Payroll Warrants Issued	25,653	25,942	25,893	25,597
Number of Receipt Pay-ins Issued	26,314	21,343	22,388	27,448
Treasurer				
Number of Parcels Billed ***	46,898	47,203	47,320	49,699
Number of Parcels Collected ***	44,367	44,759	44,923	47,481
Prosecuting Attorney				
Number of Criminal Cases - Common Pleas	628	191	587	569
Number of Criminal Cases - Juvenile Court	1,389	1,357	1,342	1,187
Board of Elections				
Number of Registered Voters	68,732	69,972	71,373	72,080
Number of Voters Last General Election	37,390	21,243	51,496	32,348
Percentage of Registered Voters that Voted	54.40%	30.36%	72.15%	44.88%
Recorder				
Number of Deeds Recorded	4,274	3,588	3,372	3,156
Number of Mortgages Recorded	7,295	6,124	4,420	5,236
Number of Military Discharges Recorded	21	7	11	10
Buildings and Grounds				
Number of Buildings	47	47	47	47
Square Footage of Buildings	615,363	615,363	615,363	615,363
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	960	1,053	1,117	1,203
Number of Criminal Cases Filed	628	553	587	569
Number of Domestic Cases Filed	548	761	787	462

Miami County, Ohio

2010	2011	2012	2013	2014	2015
1,860	1,818	1,825	1,829	1,845	1,825
29	24	27	17	23	132
1,983	1,861	1,499	2,485	2,263	2,510
1,328	1,365	2,135	1,590	1,544	1,494
3,311	3,226	3,634	4,075	3,807	4,004
26,681	25,207	23,819	23,391	20,698	19,675
22,783	21,949	21,472	21,454	21,494	22,631
21,177	22,289	19,084	20,329	20,172	18,686
49,765	49,982	50,073	50,164	50,506	50,657
47,414	47,631	47,616	47,518	47,505	47,813
451	426	506	510	523	569
1,234	1,548	1,293	1,143	906	1,154
71,894	68,220	70,675	69,695	70,960	68,801
38,985	35,107	52,014	14,547	31,517	34,667
54.23%	47.97%	73.90%	20.87%	44.42%	49.94%
3,468	3,122	3,229	4,019	3,395	3,630
4,918	4,106	4,974	5,164	3,540	3,928
11	10	9	10	17	88
47	36	35	35	37	37
615,363	500,161	408,874	408,874	483,256	483,256
1,146	915	846	673	648	566
451	426	506	477	523	569
517	509	473	422	405	420

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2006	2007	2008	2009
Probate Court				
Number of Estates Filed	562	546	558	584
Number of Guardianships Filed	81	30	94	75
Number of Adoptions Filed	55	42	69	45
Number of Marriages Filed	673	700	690	643
Juvenile Court				
Number of Civil Cases Filed	2,363	2,272	2,361	2,808
Number of Criminal / Delinquent Cases	1,389	1,357	1,342	1,187
Number of Traffic Cases	749	705	651	683
Number of Adult Cases	131	169	160	117
Number of Unruly Cases	N/A	N/A	N/A	237
Municipal Court				
Number of Civil Cases Filed	2,588	3,114	3,996	3,123
Number of Criminal and Traffic Cases Filed	20,520	19,340	20,204	18,742
Clerk of Courts				
Number of Domestic relations Cases Filed	548	441	455	462
Number of Civil Cases Filed	960	1,053	1,123	1,203
Number of Criminal Cases Filed	628	553	629	587
Number of Domestic Violence Cases Filed	304	320	332	311
Number of Appeals Filed	52	37	46	47
Number of Certificates of Judgement Filed	1,652	2,058	2,669	3,214
Number of Titles Issued	43,708	41,737	40,987	37,977
Public Safety				
Sheriff				
Jail Operation				
Average Daily Jail Census	85	104	81	89
Prisoners Booked	6,007	3,752	3,827	3,718
Prisoners Released	2,944	2,764	2,887	3,103
Incarceration Facility *				
Average Daily Jail Census	226	201	183	138
Prisoners Booked	2,202	2,051	1,423	1,098
Prisoners Released	2,203	2,043	1,464	1,381
Enforcement				
Number of Citations Issued	3,262	2,850	3,166	2,987
Number of Warrants Served	729	1,120	693	772
Number of Calls for Service	40,327	47,997	54,859	35,975
Number of Sheriff Sales - Real Estate	431	553	572	747

Miami County, Ohio

2010	2011	2012	2013	2014	2015
556	618	631	534	537	542
55	66	60	67	62	73
52	42	48	34	37	48
654	620	652	666	658	628
2,817	2,944	2,923	2,637	2,744	2,661
1,000	1,261	971	845	906	866
589	572	571	478	464	475
100	138	116	100	113	158
234	323	322	298	290	288
3,094	2,921	2,908	2,184	2,029	2,191
15,859	15,164	17,310	16,801	16,556	15,708
517	509	473	422	405	420
1,146	915	846	673	648	566
470	452	506	510	523	569
352	326	336	392	304	365
38	32	26	44	36	29
3,289	3,570	3,904	3,452	4,095	3,257
39,335	41,891	42,958	44,174	45,601	47,431
104	99	106	N/A	N/A	N/A
3,060	2,600	2,380	2,330	2,385	2,388
3,002	2,614	2,385	2,341	2,411	2,358
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,268	1,461	2,327	2,274	2,269	1,769
632	584	616	478	85	37
46,642	20,189	20,970	21,508	21,317	19,267
801	549	369	510	260	192

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2006	2007	2008	2009
Disaster Services				
Number of Calls for Service	219,645	215,699	190,000	138,157
Number of 9-1-1 Calls	83,029	79,998	86,387	72,441
Coroner				
Number of Cases Investigated	72	101	126	119
Number of Autopsies Performed	46	70	67	51
Public Works				
Engineer				
Miles of Road Resurfaced	10.01	20.00	8.00	9.33
Number of Bridges Replaced / Improved	7	14	10	5
Number of Culverts Built / Replaced / Improved	3	4	38	24
Building Department				
Number of Residential Permits Issued	180	199	158	117
Number of Commercial Permits Issued	230	346	345	335
Number of Inspections Performed	4,100	5,450	5,030	4,520
Sewer District				
Number of Tap-ins	41	76	20	266
Number of Customers	1,906	1,956	2,003	2,097
Water District				
Number of Tap-ins	26	72	12	12
Number of Customers	1,764	1,809	1,858	1,847
Health				
Dog and Kennel				
Number of Dog Tags Sold - Regular	19,261	19,044	19,111	19,407
Number of Dog Tags Sold - Kennel Sets	97	103	99	97
Board of Developmental Disabilities				
Number of Students Enrolled				
Early Intervention Program	111	123	138	139
Preschool Program	23	28	26	27
Number Employed at Workshop	138	215	115	109
Mental Health				
Average Client Count - Intensive	511	483	425	401
Average Client Count - Non-intensive	10,170	10,346	10,400	10,541
Average Client Count - Early Intervention	173	147	151	421

Miami County, Ohio

2010	2011	2012	2013	2014	2015
121,099	142,816	133,501	153,072	152,671	144,451
75,023	85,850	74,584	68,612	89,505	91,157
70	230	200	88	60	229
44	37	54	39	50	60
16.00	13.00	9.00	10.53	15.11	11.00
17	15	10	11	7	9
27	32	28	53	40	39
111	307	116	114	114	144
301	295	419	368	335	392
4,120	7,200	5,350	4,820	4,490	5,360
37	13	31	97	12	11
2,127	2,262	2,336	2,545	2,618	2,724
6	8	6	5	7	14
1,878	1,887	1,882	1,909	1,907	1,937
19,817	19,722	19,640	19,937	19,248	18,761
101	95	73	76	31	25
140	128	127	106	115	114
20	16	14	16	14	N/A
107	132	130	122	121	N/A
341	393	294	140	158	210
10,333	10,243	10,602	14,034	11,454	4,732
385	294	119	26	12	20

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2006	2007	2008	2009
Human Services				
Job and Family Services				
Average Client Count - Food Stamps	54,460	53,396	60,862	94,140
Average Client Count - Disability Assistance	1,063	948	992	876
Average Client Count - WIA	18,279	22,654	26,083	38,503
Childrens Services				
Average Client Count - Foster Care	135	154	134	92
Average Client Count - Adoption	13	5	20	14
Veterans Services				
Number of Clients Served	681	616	843	925
Amount of Financial Assistance Paid	296,608	346,768	448,315	451,953
Conservation and Recreation				
Parks				
Number of Parks	11	11	12	14
Total Acreage	1,507	1,931	2,134	2,138
Miles of Trails	18.00	18.00	22.00	28.00

Source: County Auditor's Office

*** = Tax Year, Not Collection Year

* Facility Closed in late 2009.

Miami County, Ohio

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
46,560	50,316	46,740	46,176	47,124	47,688
804	852	804	600	396	312
28,280	21,066	21,275	17,646	29,304	14,642
67	70	74	67	64	64
11	7	3	13	1	4
923	883	1,043	1,190	894	844
539,801	513,838	582,725	613,131	431,093	391,118
12	15	15	15	15	15
2,131	2,037	2,037	2,037	2,037	2,046
30.00	31.00	41.00	30.00	38.00	38.00

Miami County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2006	2007	2008	2009
Governmental Activities				
General Government				
Legislative				
Land	\$513,338	\$513,338	\$513,338	\$513,338
Construction in Progress	0	0	0	0
Buildings	23,255,954	23,255,954	23,255,954	25,968,992
Improvements Other than Buildings	41,541	41,541	41,541	41,541
Machinery and Equipment	4,093,094	4,200,223	4,614,668	4,709,707
Judicial				
Buildings	59,521	59,521	59,521	59,521
Machinery and Equipment	1,014,357	1,001,232	1,016,394	1,041,329
Public Safety				
Land	24,921	24,921	24,921	24,921
Construction in Progress	0	0	0	0
Buildings	7,700,216	7,700,216	7,700,216	7,700,216
Improvements Other than Buildings	30,948	30,948	30,948	30,948
Machinery and Equipment	6,370,396	6,711,450	6,772,284	6,867,177
Public Works				
Land	4,952,876	4,952,876	4,952,876	4,952,876
Buildings	2,120,659	2,120,659	2,120,659	2,120,659
Improvements Other than Buildings	105,694	105,694	105,694	105,694
Machinery and Equipment	3,735,973	3,960,766	4,217,932	4,716,002
Infrastructure	68,126,400	71,281,880	72,122,799	73,517,878
Health				
Land	26,600	26,600	26,600	26,600
Buildings	1,297,386	1,297,386	1,297,386	1,297,386
Improvements Other than Buildings	30,992	30,992	30,992	30,992
Machinery and Equipment	1,442,387	1,541,184	1,419,808	1,421,127
Human Services				
Buildings	1,601,903	1,601,903	1,601,903	1,601,903
Improvements Other than Buildings	0	0	188,616	94,305
Machinery and Equipment	445,539	539,847	575,152	494,715
Total Governmental Cost	<u>\$126,990,695</u>	<u>\$130,999,131</u>	<u>\$132,690,202</u>	<u>\$137,337,827</u>

Source: County Auditor's Office

Miami County, Ohio

2010	2011	2012	2013	2014	2015
\$513,338	\$513,338	\$513,338	\$513,338	\$513,338	\$513,338
0	0	0	0	54,499	602,495
29,863,179	30,827,682	35,205,636	35,392,639	35,392,639	35,392,639
41,541	80,050	80,050	80,050	80,050	80,050
4,825,686	4,861,781	5,179,706	5,467,335	5,555,230	5,666,073
59,521	59,521	59,521	59,521	59,521	59,521
1,039,383	1,071,473	1,027,627	1,021,131	1,000,797	1,039,386
24,921	24,921	24,921	24,921	24,921	24,921
0	0	0	0	0	2,303,631
7,700,216	7,700,216	8,432,010	8,432,010	8,432,010	8,432,010
30,948	30,948	30,948	30,948	30,948	30,948
7,264,281	7,361,807	7,617,859	7,699,911	7,629,222	7,592,952
4,952,876	4,952,876	4,952,876	4,952,876	4,980,165	4,980,165
2,120,659	2,120,659	2,120,659	2,120,659	2,120,659	2,120,659
105,694	105,694	105,694	105,694	105,694	105,694
4,871,449	4,971,189	5,010,565	5,123,108	5,310,041	5,481,671
75,553,036	77,023,050	84,071,457	84,690,127	88,852,863	95,234,351
26,600	26,600	26,600	26,600	26,600	26,600
1,433,682	1,433,682	1,433,682	1,880,787	2,022,658	2,482,670
30,992	30,992	42,314	42,314	42,314	42,314
1,529,472	1,510,914	1,706,230	1,762,989	1,778,011	1,844,853
1,601,903	1,601,903	1,601,903	1,601,903	1,601,903	1,601,903
94,305	94,305	94,305	94,305	94,305	94,305
494,715	513,021	540,728	605,733	640,798	629,007
<u>\$144,178,397</u>	<u>\$146,916,622</u>	<u>\$159,878,629</u>	<u>\$161,728,899</u>	<u>\$166,349,186</u>	<u>\$176,382,156</u>





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

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Dave Yost • Auditor of State

MIAMI COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 20, 2016