

**MIAMI COUNTY
MIAMI COUNTY, OHIO
SINGLE AUDIT REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2017**

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



Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Miami County, prepared by James G. Zupka, CPA, Inc., for the audit period January 1, 2017 through December 31, 2017. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost
Auditor of State

July 9, 2018

This page intentionally left blank.

**MIAMI COUNTY, OHIO
SINGLE AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017**

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	Under Separate Cover
Comprehensive Annual Financial Report	Under Separate Cover
Schedule of Expenditures of Federal Awards	1-3
Notes to Schedule of Expenditures of Federal Awards	4-5
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>	6-7
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	8-10
Schedule of Findings and Questioned Costs	11
Schedule of Prior Findings and Recommendations	12

This page intentionally left blank.

MIAMI COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

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 Agriculture</u>				
<i>Passed through Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	05-PU-16	\$ 6,136	\$ 0
School Breakfast Program	10.553	05-PU-17	45,892	0
National School Lunch Program	10.555	LL-P4-17	0	15,126
National School Lunch Program	10.555	LL-P4-16	12,138	0
National School Lunch Program	10.555	LL-P4-17	89,254	0
Total Child Nutrition Cluster			<u>153,420</u>	<u>15,126</u>
<i>Passed through Ohio Department of Jobs and Family Services:</i>				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1011-11-5084/5085	393,653	0
Total SNAP Cluster			<u>393,653</u>	<u>0</u>
Total U.S. Department of Agriculture			<u>547,073</u>	<u>15,126</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-15-1BY-1	262,090	0
Community Development Block Grants/State Program and Non-Entitlement Grants in Hawaii	14.228	B-F-16-1BY-1	173,379	0
<i>Total CFDA #14.228</i>			<u>435,469</u>	<u>0</u>
Home Investment Partnerships Program	14.239	B-C-15-1BY-2	136,490	0
Home Investment Partnerships Program	14.239	B-C-15-1BY-1	243,147	0
<i>Total CFDA #14.239</i>			<u>379,637</u>	<u>0</u>
Total U.S. Department of Housing and Urban Development (HUD)			<u>815,106</u>	<u>0</u>
<u>U.S. Department of Justice</u>				
<i>Passed through Ohio Department of Criminal Justice Services</i>				
Crime Victim Assistance	16.575	2017VAGENE120	153,436	0
Crime Victim Assistance	16.575	2018VAGENE120	37,658	0
<i>Total CFDA #16.575</i>			<u>191,094</u>	<u>0</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-JG-LLE-5185	11,455	0
Total U.S. Department of Justice			<u>202,549</u>	<u>0</u>
<u>U.S. Department of Labor</u>				
<i>Passed through Area 7 Workforce Investment Board</i>				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17.207	N/A	2,996	0
Total Employment Service Cluster			<u>2,996</u>	<u>0</u>
WIA Cluster:				
WIA Adult Program:				
WIOA Adult Program (FY 18)	17.258	N/A	85,738	0
<i>Total CFDA #17.258</i>			<u>85,738</u>	<u>0</u>
WIA - Youth				
CCMEP Youth Activities (PY 16)	17.259	N/A	114,028	0
CCMP Youth Activities (PY 17)	17.259	N/A	5,304	0
<i>Total CFDA #17.259</i>			<u>119,332</u>	<u>0</u>
WIA - Dislocated Worker Program				
WIOA Dislocated Worker Formula Grants (FY 18)	17.278	N/A	89,643	0
Rapid Response Regular	17.278	N/A	1,425	0
<i>Total CFDA #17.278</i>			<u>91,068</u>	<u>0</u>
Total WIA Cluster			<u>296,138</u>	<u>0</u>
Total U.S. Department of Labor			<u>299,134</u>	<u>0</u>

(Continued)

MIAMI COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017
(CONTINUED)

Federal Grantor Pass-Through Grantor 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 Cluster:				
Federal Transit Formula Grants	20.507	OH-2016-022	515,339	0
Total Federal Transit Cluster			<u>515,339</u>	<u>0</u>
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	MIA-CR25A-9.18	953,494	0
Total Highway Planning and Construction Cluster			<u>953,494</u>	<u>0</u>
<i>Total Passed through Ohio Department of Transportation</i>			<u>1,468,833</u>	<u>0</u>
<i>Passed through Ohio Department of Public Safety</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	STEP-2017-55-00-00-00515-00	21,350	0
National Priority Safety Programs	20.616	IDEP-2017-55-00-00-00380-00	31,412	0
Total Highway Safety Cluster			<u>52,762</u>	<u>0</u>
<i>Total Passed through Ohio Department of Public Safety</i>			<u>52,762</u>	<u>0</u>
Total U. S. Department of Transportation			<u>1,521,595</u>	<u>0</u>
<u>U.S. Department of Education</u>				
<i>Passed through Ohio Department of Health:</i>				
Special Education-Grants for Infants and Families	84.181	55-1-002-1-HG-0817	121,114	0
Special Education-Grants for Infants and Families	84.181	H181A170024	40,518	0
<i>Total CFDA #84.181</i>			<u>161,632</u>	<u>0</u>
Total U.S. Department of Education			<u>161,632</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>				
Promoting Safe and Stable Families	93.556	N/A	59,749	0
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	N/A	475,702	0
Total TANF Cluster			<u>475,702</u>	<u>0</u>
Child Support Enforcement	93.563	N/A	516,920	0
CCDF Cluster:				
Childcare and Development Block Grant	93.575	N/A	53,242	0
Total CCFD Cluster			<u>53,242</u>	<u>0</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1101-11-5085/5084	55,215	0
Foster Care Title IV-E	93.658	G-1011-11-5085	88,903	0
Foster Care Title IV-E	93.658	G-1213-06-0240	96,277	0
<i>Total CFDA #93.658</i>			<u>185,180</u>	<u>0</u>
Adoption Assistance	93.659	G-1011-11-5084	303,944	0
Chafee Foster Care - Independence Program	93.674	N/A	35,849	0
Social Services Block Grant	93.667	N/A	624,113	0
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A	452,227	0
Total Medicaid Cluster Passed through the Ohio Department of Jobs and Family Services			<u>452,227</u>	<u>0</u>
Money Follows the Person Rebalancing Demonstration	93.791	N/A	28,051	0
<i>Total Passed through Ohio Department of Jobs and Family Services</i>			<u>2,790,192</u>	<u>0</u>
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	N/A	59,247	0
Medicaid Cluster:				
Medical Assistance Program - Special Programs for the Aging-Title VII, Chapter 2, Long-Term Care	93.778	N/A	267,181	0
Total Medicaid Cluster Passed through the Ohio Department of Developmental Disabilities			<u>267,181</u>	<u>0</u>
<i>Total Passed Through Ohio Department of Developmental Disabilities</i>			<u>326,428</u>	<u>0</u>
<i>Passed through Ohio Department of Health</i>				
Promoting Safe and Stable Families	93.556	SFY16	30,481	0
<i>Total CFDA #93.556</i>			<u>30,481</u>	<u>0</u>
<i>Total Passed through Ohio Department of Health</i>			<u>30,481</u>	<u>0</u>
Total U.S. Department of Health and Human Services			<u>3,147,101</u>	<u>0</u>

(Continued)

MIAMI COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017
(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	EMC-2016-EP-00003-S01	<u>53,522</u>	<u>0</u>
<i>Total CFDA #97.042</i>			<u>53,522</u>	<u>0</u>
Total U.S. Department of Homeland Security			<u>53,522</u>	<u>0</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 6,747,712</u>	<u>\$ 15,126</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, 2017

NOTE 1: BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Miami County, Ohio, under programs of the federal government for the year ended December 31, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Miami County, Ohio, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Miami County, Ohio.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3: INDIRECT COST RATE

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

NOTE 4: CHILD NUTRITION CLUSTER

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

NOTE 5: FOOD DONATION PROGRAM

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

MIAMI COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017
(CONTINUED)

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

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

Activity in the CDBG Revolving Loan Fund during 2017 is as follows:

Beginning Loans Receivable Balance at January 1, 2017	\$ 1,602,263
Loans Made	53,515
Loan Principal Repaid	<u>(159,664)</u>
Ending Loans Receivable Balance at December 31, 2017	<u>\$ 1,496,114</u>

NOTE 7: **MATCHING REQUIREMENTS**

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

This page intentionally left blank.

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

**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, 2017, 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 14, 2018. 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.

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

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

June 14, 2018

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

**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, 2017. 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, 2017.

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, 2017, 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 14, 2018, wherein we noted that our opinion on the Riverside Training Industries, Inc. was based on the report of other auditors, and which contained unmodified opinions on those financial statements. 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, Inc.
Certified Public Accountants

June 14, 2018

This page intentionally left blank.

**MIAMI COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2017**

1. <u>SUMMARY OF AUDITOR'S RESULTS</u>		
2017(i)	Type of Financial Statement Opinion	Unmodified
2017(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2017(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
2017(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2017(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2017(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
2017(v)	Type of Major Programs' Compliance Opinions	Unmodified
2017(vi)	Are there any audit findings under 2 CFR 200.516(a)?	No
2017(vii)	Major Programs (list):	
	Highway Planning and Construction Cluster - CFDA #20.205	
	Medicaid Cluster - CFDA #93.778	
2017(viii)	Dollar Threshold: A/B Programs	Type A: \$750,000 Type B: All Others
2017(ix)	Low Risk Auditee?	Yes
2 <u>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</u>		
	None.	
3 <u>FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</u>		
	None.	

MIAMI COUNTY, OHIO
SCHEDULE OF PRIOR FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2017

The prior audit report, as of December 31, 2016, included no citations or instances of noncompliance. Management letter recommendations have been corrected, repeated, or procedures instituted to prevent occurrences in this audit period.

Miami County, Ohio



2017

Comprehensive Annual Financial Report

Year Ended December 31, 2017



MIAMI COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2017

Matthew W. Gearhardt
County Auditor

Prepared by the
Miami County Auditor's Office

MIAMI COUNTY, OHIO



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

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

TABLE OF CONTENTS

MIAMI COUNTY, OHIO

I INTRODUCTORY SECTION

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

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 Activities20
 Fund Financial Statements:
 Governmental Funds:
 Balance Sheet.....22
 Reconciliation of Total Governmental Fund Balances to Net Position of
 Governmental Activities24
 Statement of Revenues, Expenditures and Changes in Fund Balances26
 Reconciliation of the Statement of Revenues, Expenditures and Changes
 in Fund Balances of Governmental Funds to the Statement of Activities28
 Statement of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (Non-GAAP Budgetary Basis):
 General Fund29
 Motor Vehicle and Gasoline Tax Fund.....30
 Job and Family Services Fund.....31
 Board of Developmental Disabilities Fund.....32
 Proprietary Funds:
 Statement of Net Position34
 Statement of Revenues, Expenses and Changes in Fund Net Position38
 Statement of Cash Flows40
 Fiduciary Funds:
 Statement of Assets and Liabilities.....44
Notes to the Basic Financial Statements45

MIAMI COUNTY, OHIO

D Required Supplemental Information:

Schedule of the County’s Proportionate Share of the Net
Pension Liability94

Schedule of County Contributions95

E Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet 102

Combining Statement of Revenues, Expenditures and Changes in
Fund Balance 103

Combining Balance Sheet – Nonmajor Special Revenue Funds..... 104

Combining Statement of Revenues, Expenditures and Changes in Fund
Balance – Nonmajor Special Revenue Funds 112

Combining Balance Sheet – Nonmajor Debt Service Funds..... 119

Combining Statement of Revenues, Expenditures and Changes in Fund
Balances – Nonmajor Debt Service Funds..... 120

Combining Balance Sheet – Nonmajor Capital Projects Funds 121

Combining Statement of Revenues, Expenditures and Changes in
Fund Balance – Nonmajor Capital Projects Funds 122

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

Major Governmental Funds:

General Fund 123

Special Revenue Funds:

Motor Vehicle and Gasoline Tax Fund..... 131

Job and Family Services Fund 132

Board of Developmental Disabilities Fund..... 133

Nonmajor Governmental Funds:

Special Revenue Funds:

Child Support Enforcement Agency Fund..... 134

Dog and Kennel Fund 135

Shelter/Domestic Violence Fund 136

Youth Services Subsidy Fund..... 137

E-911 Emergency Operations Fund..... 138

Public Defender Fund 139

Delinquent Tax Collection Fund..... 140

Real Estate Appraisal Fund..... 141

Pre-Trial Services Fund 142

MIAMI COUNTY, OHIO

Special Revenue Funds (Continued):

County Conservancy Fund.....	143
Community Based Corrections Act Grant Fund.....	144
Super Cleanup Fund.....	145
Emergency Management Agency Fund.....	146
Enforcement and Education Fund.....	147
Juvenile Detention/Rehabilitation Center Fund.....	148
County Probation Services Fund	149
Recycle Grant Fund	150
Urban Mass Transportation Fund	151
Community Development Block Grant Fund	152
Children's Services Board Fund.....	153
Legal Research Fund	154
One-Stop Shop Fund.....	155
Law Enforcement Fund	156
Certificate of Title Administration Fund	157
County Recorder Equipment Fund	158
Court Computerization Fund	159
Dispute Resolution Fund	160
Commissary Fund.....	161
Court Security Grant Fund.....	162
Food Services Fund	163
Common Pleas Court – Special Projects Fund	164
Sheriff’s Juvenile Safety Trust Fund	165
Municipal Court Restitution Fund	166
Children’s Services Trust Fund	167
D.A.R.E. Trust Fund.....	168

Debt Service Funds:

General Obligation Debt Fund.....	169
Special Assessment Debt Fund.....	170

Capital Projects Funds:

Permanent Improvement Fund.....	171
Health Care Improvement Fund.....	172
Emergency 911 Facility Construction Fund	173
Ditch Construction Fund.....	174

Fiduciary Funds – Agency Funds:

Combining Statement of Changes in Assets and Liabilities	178
--	-----

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 14, 2018

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, 2017 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, 2017

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, 2017

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, 2017

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 2017 unemployment rate for Miami County decreased to 4.2% (2017) from 4.3% (2016), compared with a 5.0% rate for the State of Ohio and a 4.4% rate for the nation. Historically, Miami County has experienced a lower unemployment rate than that of the state or the nation.

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

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

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2017

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

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

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

In September 2016 Piqua announced plans to move ahead with its long-anticipated redevelopment of its riverfront. The city commission approved a contract with Boston-based consultant Gamble Associate Architecture and Urban Planning for design services to proceed on the redevelopment of the river corridor. The consultant had already been working with the city on preliminary concepts for the revival of the riverfront, estimated to be a \$4.5 million project. The project focuses on the redevelopment of Lock Nine Park, at the bend of the Great Miami River along downtown Piqua. The project intends to make the area a destination area, with an outdoor amphitheater for music, green space for events, as well as upgrades to the trail bridge over the river. This is part of the larger effort to revive Piqua's downtown, which has included the engagement of private developers for some of the larger older buildings around the area. Construction is expected to continue well into 2018.

The village of West Milton announced plans in November 2016 to develop a new housing and commercial development to be called Stillwater Crossing. The \$85 million investment is projected to create 250 jobs, 150 new homes, and add new businesses and senior living options to the community. The village will be working with Equity Inc. of Columbus. In June 2017 the village council approved an option to purchase a \$1.1 million, 97 acre parcel of land located across the river on State Route 571 and Iddings Road, south of the Stillwater Golf Course. The development will include a nursing facility, called the Randall House, surrounded by 17 senior cottages. The development will also include a healthcare facility as well as commercial spaces. In April 2018 the West Milton village council voted to accept the final plan for the first phase of the project. The first phase of the development will include 41 single-family lots, three multi-family lots, six commercial lots, six open space lots and one preservation lot. This stage of the project includes all of the planned commercial and multi-family development and the first of the residential lots. The multi-family lots are units that will be part of the assisted living campus. The development will likely occur in three or four phases over the next several years.

In December 2016 Tipp City approved local tax incentives to a Wisconsin-based plastics company to bring new manufacturing to the area. Gateway Plastics, Inc. has proposed a \$30 million investment for a plastics manufacturing plant that would employ 200 people over a three year period, beginning in 2018. The company will build a 300,000 square foot facility to manufacture plastic containers for the food and pet industries. A \$20 million facility along with a \$10 million investment in machinery, equipment and fixtures has been proposed.

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2017

In February 2017 Hobart Institute of Welding Technology announced a \$1 million renovation project as part of an ongoing effort to add more education and training space to meet workforce demands. The trade school in Troy built a 16,000 square foot Next Generation Welder Learning Facility last year and now is renovating its original classrooms and adding additional welding booths so it can take on more students. The Hobart Institute, which already has 120,000 square feet on 13 acres before the construction project, is one of the top welding schools in the country and serves the Miami Valley's manufacturing base. The addition work that has been completed cost \$2.8 million. The new project will allow the school to add more than 100 students to its current enrollment of around 300.

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

In July 2017 Kettering Health Network announced plans to build a new hospital in Troy. The new hospital will include a three-story, 100,000 square foot facility and is expected to create 120 new jobs, including physicians, registered nurses, respiratory therapists, imaging and lab technicians as well as support staff. In addition to inpatient beds, services will include an emergency department, lab and imaging, surgery center and a medical office building for physician practices. The facility is expected to cost around \$60 million and is scheduled to be completed in late 2018.

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

In February 2018 it was announced that Troy-based Honda supplier Schumann Inc. is doubling the size of its operations. The company has acquired an 18,000 square foot plant that offers additional capacity and room. Some of the site's features include 3,500 square feet of office space as well as heavy power and manufacturing space not interrupted with columns. Schumann Inc.'s rapid growth has been fueled by its current customers which include United Technologies of Troy, Honda of America (the automaker's North American plants), Intelligrated of Mason, and Slone Gear out of Dayton.

In May 2018 it was announced that Kettering Health Network purchased 7 acres of land in Piqua along Looney Road near State Route 36. While plans for the new facility are still being developed, the land will be used to build a health destination that offers comprehensive medical services in Miami County.

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2017

Major Initiatives

Present:

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 was completed in May of 2017.

Miami County Engineer

The highlight of the summer season was the repaving of 24.554 miles of roadways at a cost of \$1,642,670. Included in that mileage were eleven roads or 19.694 miles of roadway that were last paved from 1992-1997. Roads resurfaced in the 2017 paving program included portions of Casstown-Clark, Experiment Farm, Farrington, Jay, Klinger, two sections of Loy, Monroe-Concord, Old Staunton, Springcreek-Stringtown, Troy-Frederick, and Troy-Urbana.

Additionally, one special paving project resulted in an additional 4.850 road miles being paved in 2017. County Road 25-A, last paved in 1991, was resurfaced from the City of Troy corporation limit to the City of Piqua corporation limit. Of the \$1,187,891 total cost to pave County Road 25A, \$234,397 was the local share, while the remaining \$953,494 was State and Federal funds.

During 2017 the largest bridge project completed by the in-house crew was the replacement of the Shiloh Road Bridge #3.51. This steel beam superstructure was replaced with seven 80' prestressed concrete box beams. These beams were competitively bid and awarded to Prestress Services Industries, of Columbus, Ohio in the amount of \$161,000. The project was partially funded by a grant from the Ohio Public Works Commission. The total cost for this replacement was \$288,383, of which \$127,383 was funded by the Miami County Bridge Levy.

The second of the two larger projects completed by county crews in 2017 was the replacement of the Loy Road Bridge #0.58. The bridge was replaced with 24' x 30' concrete beams built by county crews at a cost of \$66,836.

In addition to the two larger projects, the in-house crews also replaced Casstown-Clark Road Bridge #2.06 with 14' x 30' concrete beams fabricated by our county crews at a total project cost of \$49,600.

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2017

Future:

Miami County Sanitary Engineer

UVMC Waterline Extension Loop: Upper Valley Medical Center (UVMC), located in Concord Township, currently has a centralized water distribution system. Included in said water distribution system is a 150,000 gallon water tower. To better serve the UVMC facility it is proposed to bring a secondary water source from Experiment Farm Road to the southwest side of the hospital. By installing a secondary water source, UVMC will be able to eliminate and remove the current water tower. Construction to begin at the end of 2019 and will be completed by November of 2020.

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

Evanston Lateral Replacement Project: The Evanston Subdivision located in Tipp City, Ohio currently has several residences that are serviced by four (4) inch clay laterals. An inflow and infiltration study showed a large portion of these laterals were contributing additional unwanted clear water flow into the Miami County sewer system. 2,432 linear feet of four (4) inch PVC pipe will need to be installed to remedy the inflow and infiltration issue. Anticipated completion is fall of 2022.

Brandt Pump Station Upgrade Project: The installation of two (2) new sixty-horsepower (60 HP) pumps, including all electrical and control work. To be completed in the summer of 2018.

Brandt Waterline Loop Project: Concrete Sealants, Inc., located in Bethel Township, Miami County, Ohio is in the process of expanding their current operation. 1,370 linear feet of 12-inch ductile water line will be installed to better serve the water customers in the area, including providing Concrete Sealants, Inc. an acceptable water pressure for the fire protection system that will be part of the new expansion for said business. The project will begin at the intersection of Mann Road and Singer Road, traveling along Singer Road to the intersection of Singer Road and State Route 201, then traveling north on State Route 201 to 9300 State Route 201. Project will be a public/private partnership. Anticipated construction is late summer 2018.

Miami County Engineer

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

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

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2017***

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.

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

Looney Road Resurfacing Project – This project consists of overlaying Looney Road from USR36 to County Road 25A. Estimated cost is \$924,970 and the county share is \$171,906. Estimated completion is 2020.

County Road 25A Resurfacing Project North – The project consists of overlaying County Road 25A from Indian Ridge Drive to Miami-Shelby Road East. Estimated cost is 483,600 and the county share is \$204,600. Estimated completion is 2021.

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

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

Bridge

Future major bridge improvement projects include the following:

<u>Project Name</u>	<u>Project Type</u>	<u>Estimated Cost</u>	<u>Estimated Completion Date</u>
Walnut Street Bridge No. 0.00	Bridge Replacement	\$150,000	2018
Mill Road Bridge No. 0.30	Bridge Replacement	\$150,000	2018
Greenville Falls-Clayton Bridge No. 2.03	Bridge Replacement	\$275,000	2018
Sodom Ballou-South Bridge No. 0.47	Bridge Replacement	\$96,600	2018
Croft Mill Road Bridge No. 0.37	Bridge Replacement	\$1,391,000	2019
Troy-Urbana Road Bridge No. 4.71	Bridge Replacement	\$450,000	2020

***Letter of Transmittal
For the Year Ended December 31, 2017***

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, 2017***

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, 2017, 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, 2016. 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-six of the past twenty-seven 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, 2017***

Acknowledgments:

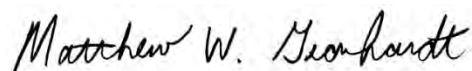
The publication of this report is the culmination of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much time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

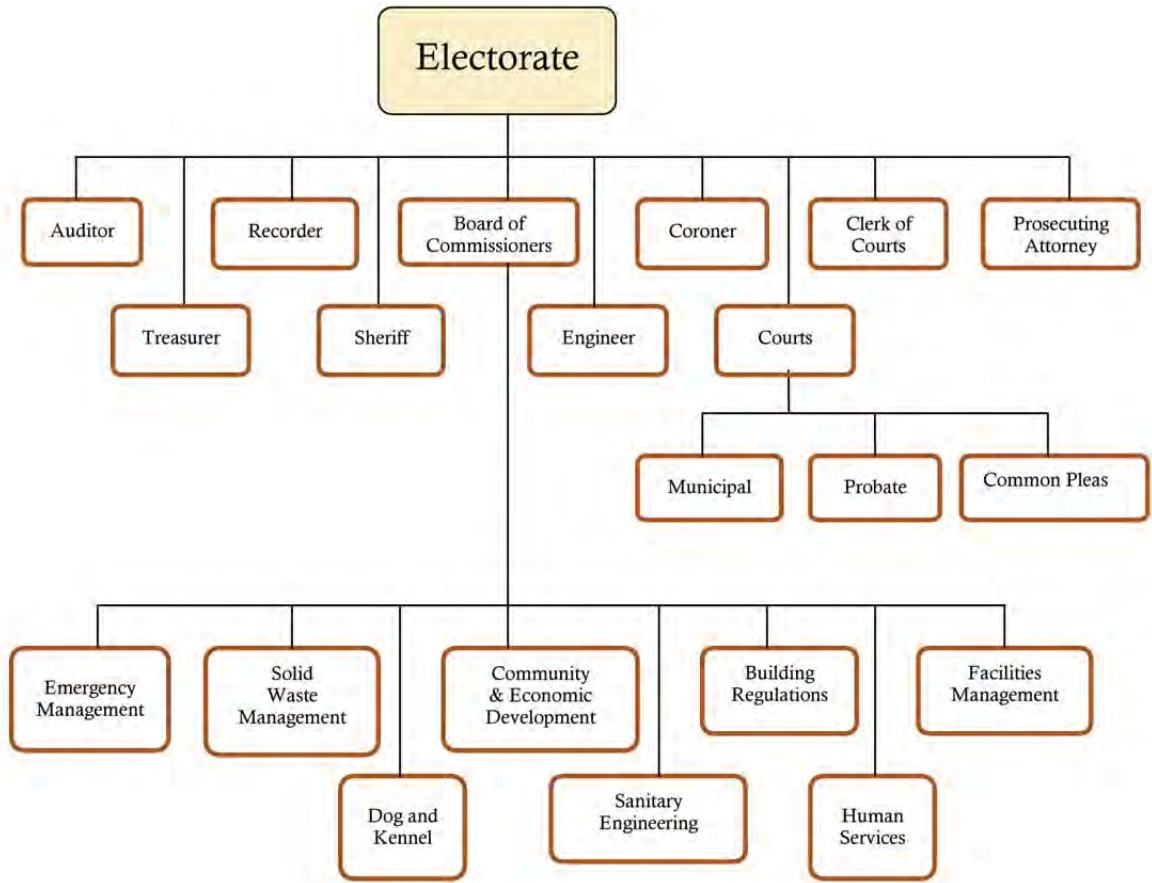
MIAMI COUNTY, OHIO

***List of Elected Officials
For the Year Ended December 31, 2017***

NAME	OFFICE	TERM
BOARD OF COUNTY COMMISSIONERS		
John O'Brien	Commissioner	01/01/07 - 12/31/18
Gregory Simmons	Commissioner	01/02/17 - 01/01/21
John F. Evans	President	12/01/03 - 01/02/21
OTHER ELECTED OFFICIALS		
Matthew W. Gearhardt	Auditor	05/01/09 - 03/10/19
Jim Stubbs	Treasurer	09/19/11 - 09/05/21
Paul P. Huelskamp	Engineer	03/01/11 - 01/03/21
Jan A. Mottinger	Clerk of Courts	01/01/77 - 01/03/21
Jessica Lopez	Recorder	01/07/13 - 01/03/21
David Duchak	Sheriff	11/15/16 - 01/03/21
Anthony E. Kendell	Prosecutor	03/11/13 - 01/03/21
William Ginn, M.D.	Coroner	03/07/15 - 01/03/21
COMMON PLEAS COURT		
Honorable Christopher M. Gee	Administrative Judge	12/06/10 - 12/31/18
Honorable Jeannine Pratt	Judge	02/09/15 - 02/08/21
Probate Division:		
Honorable W. McGregor Dixon	Judge	02/09/09 - 02/08/21
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, 2017



County Boards and Committees

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



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Miami County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

Christopher P. Morrill

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, 2017, 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, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, Ohio, as of December 31, 2017, 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 Job and Family Services Fund, and the Board of Developmental Disabilities Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 14, 2018, on our consideration of Miami County, Ohio's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Miami County, Ohio's internal control over financial reporting and compliance.

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

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

June 14, 2018



MIAMI COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2017

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, 2017. 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 2017 are as follows:

- ❑ In total, net position decreased \$3,279,671. Net position of governmental activities decreased \$3,775,381, which represents a 2.6% decrease from 2016. Net position of business-type activities increased \$495,710, or 1.6% from 2016.
- ❑ General revenues accounted for \$37.2 million in revenue or 40.1% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$53.7 million or 59.9% of total revenues of \$90.9 million.
- ❑ The County had \$84.4 million in expenses related to governmental activities; only \$43.3 million of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$30.9 million in revenues and other financing sources and \$28.8 million in expenditures and other financing uses. The general fund's fund balance increased \$2,151,835 to a balance of \$22.4 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

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

Fund Financial Statements

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

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

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2017***

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.

This space intentionally left blank.

MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2017**

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a comparison of 2017 to 2016 for both the Governmental and Business-Type Activities.

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$98,135,169	\$96,795,204	\$8,904,791	\$8,972,909	\$107,039,960	\$105,768,113
Capital assets, net	111,885,890	110,785,239	35,510,165	35,407,014	147,396,055	146,192,253
Total assets	210,021,059	207,580,443	44,414,956	44,379,923	254,436,015	251,960,366
Deferred Outflows of Resources	18,718,593	14,591,646	883,586	678,446	19,602,179	15,270,092
Net Pension Liability	49,014,358	37,795,874	2,313,859	1,756,972	51,328,217	39,552,846
Long-term debt outstanding	23,435,810	23,634,214	10,944,769	11,844,716	34,380,579	35,478,930
Other liabilities	3,335,293	3,669,434	726,698	618,995	4,061,991	4,288,429
Total liabilities	75,785,461	65,099,522	13,985,326	14,220,683	89,770,787	79,320,205
Deferred Inflows of Resources	13,740,548	14,083,543	13,770	33,950	13,754,318	14,117,493
Net position						
Net investment in capital assets	97,759,948	95,608,351	24,730,864	23,720,481	122,490,812	119,328,832
Restricted	52,299,804	52,321,051	0	0	52,299,804	52,321,051
Unrestricted	(10,846,109)	(4,940,378)	6,568,582	7,083,255	(4,277,527)	2,142,877
Total net position	<u>\$139,213,643</u>	<u>\$142,989,024</u>	<u>\$31,299,446</u>	<u>\$30,803,736</u>	<u>\$170,513,089</u>	<u>\$173,792,760</u>

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

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

***Management's Discussion and Analysis
For the Year Ended December 31, 2017***

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 against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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

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

MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2017**

Unaudited

Changes in Net position – The following table shows the changes in net position for the fiscal years 2017 and 2016:

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues						
Program Revenues:						
Charges for Services and Sales	\$18,383,060	\$17,831,528	\$9,623,294	\$9,322,286	\$28,006,354	\$27,153,814
Operating Grants and Contributions	16,306,987	22,001,300	0	0	16,306,987	22,001,300
Capital Grants and Contributions	8,577,655	8,524,454	802,746	459,436	9,380,401	8,983,890
Total Program Revenues	<u>43,267,702</u>	<u>48,357,282</u>	<u>10,426,040</u>	<u>9,781,722</u>	<u>53,693,742</u>	<u>58,139,004</u>
General Revenues:						
Property Taxes	13,511,784	13,305,746	0	0	13,511,784	13,305,746
Sales Taxes	18,163,945	18,013,536	0	0	18,163,945	18,013,536
Intergovernmental, Unrestricted	4,483,013	3,994,483	0	0	4,483,013	3,994,483
Investment Earnings	712,460	450,619	0	0	712,460	450,619
Miscellaneous	349,888	258,374	0	0	349,888	258,374
Total General Revenues	<u>37,221,090</u>	<u>36,022,758</u>	<u>0</u>	<u>0</u>	<u>37,221,090</u>	<u>36,022,758</u>
Total Revenues	<u>80,488,792</u>	<u>84,380,040</u>	<u>10,426,040</u>	<u>9,781,722</u>	<u>90,914,832</u>	<u>94,161,762</u>
Program Expenses:						
Public Safety	24,337,634	19,887,699	0	0	24,337,634	19,887,699
Health	18,676,528	19,729,564	0	0	18,676,528	19,729,564
Human Services	12,084,431	12,491,038	0	0	12,084,431	12,491,038
Conservation and Recreation	479,399	544,862	0	0	479,399	544,862
Public Works	9,259,120	8,571,845	0	0	9,259,120	8,571,845
General Government	18,965,774	16,912,359	0	0	18,965,774	16,912,359
Interest and Fiscal Charges	580,037	570,481	0	0	580,037	570,481
Business Type Activities:						
Water	0	0	1,706,829	1,773,342	1,706,829	1,773,342
Sewer	0	0	2,586,992	2,328,792	2,586,992	2,328,792
Transfer Station	0	0	5,222,292	4,872,273	5,222,292	4,872,273
Sheriff Police Rotary	0	0	295,467	249,015	295,467	249,015
Total Expenses	<u>84,382,923</u>	<u>78,707,848</u>	<u>9,811,580</u>	<u>9,223,422</u>	<u>94,194,503</u>	<u>87,931,270</u>
Change in Net Position before transfers	(3,894,131)	5,672,192	614,460	558,300	(3,279,671)	6,230,492
Transfers	118,750	0	(118,750)	0	0	0
Total Change in Net Position	<u>(3,775,381)</u>	<u>5,672,192</u>	<u>495,710</u>	<u>558,300</u>	<u>(3,279,671)</u>	<u>6,230,492</u>
Beginning Net Position	142,989,024	137,316,832	30,803,736	30,245,436	173,792,760	167,562,268
Ending Net Position	<u>\$139,213,643</u>	<u>\$142,989,024</u>	<u>\$31,299,446</u>	<u>\$30,803,736</u>	<u>\$170,513,089</u>	<u>\$173,792,760</u>

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2017***

Unaudited

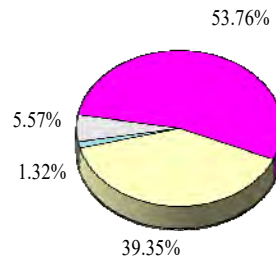
Governmental Activities

Net position of the County's governmental activities decreased by \$3,775,381. This is the result of decreased revenue collections and increasing expenses.

Tax revenue accounts for \$31,675,729 of the \$80,488,792 in total revenues for governmental activities. Property tax accounted for \$13,511,784, or approximately 42.7% of total tax revenue.

The County's net charges to users of governmental services totaled \$41,115,221. This amount was subsidized by the County's general revenues of \$37,221,090.

Revenue Sources	2017	Percent of Total
Intergovernmental, Unrestricted	\$4,483,013	5.57%
Program Revenues	43,267,702	53.76%
General Tax Revenues	31,675,729	39.35%
General Other	1,062,348	1.32%
Total Revenue	<u>\$80,488,792</u>	<u>100.00%</u>



Business-Type Activities

Net position of the business-type activities increased by \$495,710. These programs had revenues of \$10,426,040 and expenses of \$9,811,580 for fiscal year 2017. 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, 2017**

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$66,846,348, which is an increase from last year's total of \$63,066,701. 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, 2017 and 2016.

	Fund Balance December 31, 2017	Fund Balance December 31, 2016	Increase (Decrease)
General	\$22,444,181	\$20,292,346	\$2,151,835
Motor Vehicle and Gasoline Tax	6,728,590	6,461,046	267,544
Job and Family Services	1,107,658	1,336,120	(228,462)
Board of Developmental Disabilities	11,570,542	11,521,733	48,809
Other Governmental	24,995,377	23,455,456	1,539,921
Total	\$66,846,348	\$63,066,701	\$3,779,647

General Fund – The County's General Fund revenues exceeded the fund's expenditures by \$3,080,163. The General Fund's balance increased (overall) by \$2,151,835. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2017 Revenues	2016 Revenues	Increase (Decrease)
Taxes	\$19,119,847	\$18,650,753	\$469,094
Intergovernmental Revenues	3,371,684	3,077,955	293,729
Charges for Services	4,447,093	4,121,211	325,882
Licenses and Permits	1,651,919	1,631,339	20,580
Investment Earnings	711,480	466,800	244,680
Fines and Forfeitures	943,936	887,297	56,639
All Other Revenue	546,290	482,565	63,725
Total	\$30,792,249	\$29,317,920	\$1,474,329

Revenues increased 5% when compared with 2016. Increases in property and sales taxes account for the majority of the increase.

	2017 Expenditures	2016 Expenditures	Increase (Decrease)
Public Safety	\$11,806,403	\$11,137,658	\$668,745
Health	236,515	213,969	22,546
Human Services	1,937,703	2,015,550	(77,847)
Conservation and Recreation	411,402	411,653	(251)
Public Works	220,027	219,438	589
General Government	13,100,036	13,281,416	(181,380)
Total	\$27,712,086	\$27,279,684	\$432,402

MIAMI COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2017

Unaudited

Expenditures increased 1.6% when compared with 2016. The public safety function accounted for the majority of the increase. The purchase of a full body scanning system by the Sheriff's office for use in the jails contributed to a large portion of the increase.

Motor Vehicle and Gasoline Tax Fund – Revenues increased by 12% and expenditures increased by 16.1% in 2017 when comparing to 2016. Overall the fund balance increased by \$258,400 on revenues of \$9.4 million and expenditures of \$9.1 million. The increase in both revenues and expenditures is due to the many road projects undertaken in 2017.

Job and Family Services Fund – Revenues and expenditures decreased by 17.5% and 10.8% respectively in 2017 when comparing to 2016. Overall the fund balance decreased by \$228,462 on revenues of \$3.2 million and expenditures of \$3.4 million.

Board of Developmental Disabilities Fund – Revenues and expenditures decreased by 15.8% and 9.5% respectively in 2017 when comparing to 2016. The decrease in revenue is largely due to a decrease in federal funding. Increased support payments account for a large portion of the increase in expenditures. The overall fund balance saw a slight increase.

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 2017 the County amended its General Fund budget several times, none significant.

For the General Fund, final budget basis revenue of \$24.6 million did not change when compared to the original budget estimates. The General Fund had an adequate fund balance to cover expenditures.

The variances between the final budget and the actual revenues are solely the result of the County Auditor's decision to conservatively estimate revenues. It is not the practice of the County or the Budget Commission to revise estimated revenues at year-end to bring the budget in line with actual resources. The largest variances between the final budget and actual expenditures were \$.56 million in Public Safety, and \$1.7 million in General Government. The large variances in both Public Safety and General Government are due to imposed expenditure restraints.

MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2017**

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2017 the County had \$147,396,055 net of accumulated depreciation invested in capital assets for its governmental and business-type activities. Of this total, \$111,885,890 was related to governmental activities and \$35,510,165 to the business-type activities.

Governmental activities largest decrease occurred in the machinery and equipment category.

Acquisitions in the business-type activities amounted to \$1,222,865. The Water fund accounted for \$727,971 of the acquisitions in 2017. Two digital pit scales along with a backhoe loader resulted in the bulk of the increase.

The following table summarizes the County's capital assets as of December 31, 2017 and December 31, 2016:

	Governmental Activities		Increase (Decrease)
	2017	2016	
Land	\$5,561,422	\$5,561,422	\$0
Total Non-Depreciable Capital Assets	<u>5,561,422</u>	<u>5,561,422</u>	<u>0</u>
Buildings	50,248,278	50,237,447	10,831
Improvements Other Than Buildings	353,314	353,314	0
Machinery and Equipment	22,401,313	25,734,045	(3,332,732)
Infrastructure	100,881,944	97,921,495	2,960,449
Less: Accumulated Depreciation	<u>(67,560,381)</u>	<u>(69,022,484)</u>	<u>1,462,103</u>
Total Depreciable Capital Assets	<u>106,324,468</u>	<u>105,223,817</u>	<u>1,100,651</u>
Totals	<u><u>\$111,885,890</u></u>	<u><u>\$110,785,239</u></u>	<u><u>\$1,100,651</u></u>
	Business-Type Activities		Increase (Decrease)
	2017	2016	
Land	\$90,000	\$90,000	\$0
Total Non-Depreciable Capital Assets	<u>90,000</u>	<u>90,000</u>	<u>0</u>
Buildings	4,499,499	4,499,499	0
Improvements Other Than Buildings	43,067,058	42,381,114	685,944
Machinery and Equipment	1,809,284	1,495,802	313,482
Less: Accumulated Depreciation	<u>(13,955,670)</u>	<u>(13,059,401)</u>	<u>(896,269)</u>
Total Depreciable Capital Assets	<u>35,420,171</u>	<u>35,317,014</u>	<u>103,157</u>
Totals	<u><u>\$35,510,171</u></u>	<u><u>\$35,407,014</u></u>	<u><u>\$103,157</u></u>

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, 2017**

Unaudited

Debt

At December 31, 2017, the County had \$19.04 million in bonds outstanding, \$1.56 million due within one year. The following table summarizes the County's debt outstanding as of December 31, 2017 and December 31, 2016:

	<u>2017</u>	<u>2016</u>
Governmental Activities:		
General Obligation Bonds	\$14,125,942	\$15,176,888
Superfund Site Liability	4,753,980	5,255,470
Compensated Absences	3,124,233	3,201,856
Capital Lease Payable	1,431,655	0
Net Pension Liability	49,014,358	37,795,874
Total Governmental Activities	<u>72,450,168</u>	<u>61,430,088</u>
Business-Type Activities:		
General Obligation Bonds	4,912,905	5,596,897
OPWC Loans	691,250	560,000
OWDA Loans	5,175,146	5,529,636
Landfill Postclosure Care Liability	29,560	29,560
Compensated Absences	135,908	128,623
Net Pension Liability	2,313,859	1,756,972
Total Business-Type Activities	<u>13,258,628</u>	<u>13,601,688</u>
Totals	<u>\$85,708,796</u>	<u>\$75,031,776</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, 2017, the County's outstanding debt was below the legal limit. Additional information on the County's long-term debt can be found in Note 14.

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 2016, the County's unemployment rate was 4.3% while the State had a 5.0% unemployment rate. In 2017, the County's unemployment rate decreased to 4.2% and the State remained at 5.0%

While Miami County remains in good financial shape, the County's budget for the general fund in 2018 is very conservative. Total revenues for 2018 are projected to be \$27.2 million, which is 6.9% less than what was actually received on a cash basis in fiscal year 2017. The General Fund's anticipated expenses are projected to increase 16.1% from \$28.5 million on a cash basis in 2017 to \$33.1 million in 2018. Our Sales Tax for 2018 is projected to be \$17.0 million due to the .25% tax increase effective October 2009. Early indications show that 2018 investment income should meet or exceed 2017 earnings if current interest rates remain steady.

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2017***

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.

This space intentionally left blank.



MIAMI COUNTY, OHIO

Statement of Net Position
December 31, 2017

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
Assets:				
Cash and Cash Equivalents	\$ 31,645,719	\$ 3,584,723	\$ 35,230,442	\$ 361,001
Cash and Cash Equivalents with Fiscal Agent	1,077,925	0	1,077,925	0
Investments	31,916,816	4,775,998	36,692,814	1,873,319
Receivables:				
Taxes	16,521,640	0	16,521,640	0
Accounts	515,827	525,595	1,041,422	199,519
Intergovernmental	14,174,002	1,035	14,175,037	0
Interest	55,773	0	55,773	0
Loans	1,496,109	0	1,496,109	0
Internal Balances	(13,870)	13,870	0	0
Inventory of Supplies at Cost	510,705	0	510,705	19,044
Prepaid Items	234,523	3,570	238,093	22,709
Non-Depreciable Capital Assets	5,561,422	90,000	5,651,422	130,000
Depreciable Capital Assets, Net	106,324,468	35,420,165	141,744,633	840,685
Total Assets	<u>210,021,059</u>	<u>44,414,956</u>	<u>254,436,015</u>	<u>3,446,277</u>
Deferred Outflows of Resources:				
Pension	18,718,593	883,586	19,602,179	0
Liabilities:				
Accounts Payable	1,138,015	227,588	1,365,603	120,206
Accrued Wages and Benefits	1,705,299	62,194	1,767,493	84,922
Intergovernmental Payable	177,130	323,969	501,099	0
Claims Payable	270,531	0	270,531	0
Due to Others	0	0	0	3,642
Unearned Revenue	0	100,442	100,442	0
Due to Primary Government	0	0	0	0
Accrued Interest Payable	44,318	12,505	56,823	0
Long Term Liabilities:				
Due Within One Year	4,943,233	929,305	5,872,538	0
Due in More Than One Year:				
Net Pension Liability	49,014,358	2,313,859	51,328,217	0
Other Amounts Due in More Than One Year	18,492,577	10,015,464	28,508,041	0
Total Liabilities	<u>75,785,461</u>	<u>13,985,326</u>	<u>89,770,787</u>	<u>208,770</u>
Deferred Inflows of Resources:				
Property Tax Levy for Next Fiscal Year	13,448,840	0	13,448,840	0
Pension	291,708	13,770	305,478	0
Total Deferred Inflows of Resources	<u>13,740,548</u>	<u>13,770</u>	<u>13,754,318</u>	<u>0</u>

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	97,759,948	24,730,864	122,490,812	970,685
Restricted For:				
Capital Projects	1,395,976	0	1,395,976	0
Debt Service	69,341	0	69,341	0
Public Safety	7,941,492	0	7,941,492	0
Health	12,156,751	0	12,156,751	0
Human Services	15,131,046	0	15,131,046	0
Public Works	11,265,633	0	11,265,633	0
General Government	4,301,829	0	4,301,829	0
Other Purposes	37,736	0	37,736	0
Unrestricted	(10,846,109)	6,568,582	(4,277,527)	2,266,822
Total Net Position	<u>\$ 139,213,643</u>	<u>\$ 31,299,446</u>	<u>\$ 170,513,089</u>	<u>\$ 3,237,507</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Statement of Activities
For the Year Ended December 31, 2017

	Program Revenues			
Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:				
Public Safety	\$ 24,337,634	\$ 5,548,934	\$ 2,395,423	\$ 0
Health	18,676,528	1,784,058	6,991,067	0
Human Services	12,084,431	2,239,982	5,664,996	0
Conservation and Recreation	479,399	0	0	0
Public Works	9,259,120	1,830,760	0	8,550,994
General Government	18,965,774	6,979,326	1,255,501	26,661
Interest and Fiscal Charges	580,037	0	0	0
Total Governmental Activities	84,382,923	18,383,060	16,306,987	8,577,655
Business-Type Activities:				
Water	1,706,829	1,858,127	0	500,120
Sewer	2,586,992	2,371,552	0	302,626
Transfer Station	5,222,292	5,094,204	0	0
Sheriff Police Rotary	295,467	299,411	0	0
Total Business-Type Activities	9,811,580	9,623,294	0	802,746
Total Primary Government	\$ 94,194,503	\$ 28,006,354	\$ 16,306,987	\$ 9,380,401
 Component Unit:				
Riverside Training Industries, Inc.	\$ 4,684,068	\$ 4,282,838	\$ 353,399	\$ 0

General Revenues:

Property Taxes
Sales Taxes
Intergovernmental, Unrestricted
Investment Earnings
Miscellaneous

Transfers

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Position			Component Unit
Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
\$ (16,393,277)	\$ 0	\$ (16,393,277)	
(9,901,403)	0	(9,901,403)	
(4,179,453)	0	(4,179,453)	
(479,399)	0	(479,399)	
1,122,634	0	1,122,634	
(10,704,286)	0	(10,704,286)	
(580,037)	0	(580,037)	
<u>(41,115,221)</u>	<u>0</u>	<u>(41,115,221)</u>	
0	651,418	651,418	
0	87,186	87,186	
0	(128,088)	(128,088)	
0	3,944	3,944	
<u>0</u>	<u>614,460</u>	<u>614,460</u>	
<u>(41,115,221)</u>	<u>614,460</u>	<u>(40,500,761)</u>	
			\$ (47,831)
13,511,784	0	13,511,784	0
18,163,945	0	18,163,945	0
4,483,013	0	4,483,013	0
712,460	0	712,460	113,020
349,888	0	349,888	0
118,750	(118,750)	0	0
<u>37,339,840</u>	<u>(118,750)</u>	<u>37,221,090</u>	<u>113,020</u>
(3,775,381)	495,710	(3,279,671)	65,189
<u>142,989,024</u>	<u>30,803,736</u>	<u>173,792,760</u>	<u>3,172,318</u>
<u>\$ 139,213,643</u>	<u>\$ 31,299,446</u>	<u>\$ 170,513,089</u>	<u>\$ 3,237,507</u>

MIAMI COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2017**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
Assets:				
Cash and Cash Equivalents	\$ 9,465,124	\$ 2,217,648	\$ 441,765	\$ 4,299,522
Cash and Cash Equivalents with Fiscal Agent	0	0	0	1,077,925
Investments	10,172,511	3,230,060	649,766	6,262,366
Receivables:				
Taxes	7,206,347	843,243	0	7,750,057
Accounts	196,182	240,717	7,015	0
Intergovernmental	1,963,775	2,562,055	4,986,384	967,053
Interest	51,356	4,417	0	0
Loans	0	0	0	0
Due from Other Funds	100,029	22,056	52,275	0
Interfund Loans Receivable	130,468	0	0	0
Advances to Other Funds	69,592	0	0	0
Inventory of Supplies, at Cost	0	510,705	0	0
Prepaid Items	154,066	4,487	0	29,926
Total Assets	\$ 29,509,450	\$ 9,635,388	\$ 6,137,205	\$ 20,386,849
Liabilities:				
Accounts Payable	\$ 268,847	\$ 85,020	\$ 196,259	\$ 63,279
Accrued Wages and Benefits Payable	758,057	95,818	69,807	376,714
Intergovernmental Payable	78,855	0	0	83,421
Due to Other Funds	61,049	0	57,920	0
Interfund Loans Payable	0	0	0	0
Advances from Other Funds	0	0	0	0
Compensated Absences Payable	3,279	0	0	29,690
Total Liabilities	1,170,087	180,838	323,986	553,104
Deferred Inflows of Resources:				
Unavailable Amounts	1,060,928	1,894,121	4,705,561	621,455
Property Tax Levy for Next Fiscal Year	4,834,254	831,839	0	7,641,748
Total Deferred Inflows of Resources	5,895,182	2,725,960	4,705,561	8,263,203
Fund Balances:				
Nonspendable	692,129	515,192	0	29,926
Restricted	0	6,213,398	1,107,658	11,540,616
Committed	0	0	0	0
Assigned	6,346,482	0	0	0
Unassigned	15,405,570	0	0	0
Total Fund Balances	22,444,181	6,728,590	1,107,658	11,570,542
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 29,509,450	\$ 9,635,388	\$ 6,137,205	\$ 20,386,849

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

	<u>Other Governmental Funds</u>		<u>Total Governmental Funds</u>
\$	14,144,461	\$	30,568,520
	0		1,077,925
	10,017,737		30,332,440
	721,993		16,521,640
	71,913		515,827
	3,694,735		14,174,002
	0		55,773
	1,496,109		1,496,109
	127,851		302,211
	0		130,468
	0		69,592
	0		510,705
	46,044		234,523
\$	<u>30,320,843</u>	\$	<u>95,989,735</u>
\$	496,948	\$	1,110,353
	404,903		1,705,299
	9,934		172,210
	197,112		316,081
	130,468		130,468
	69,592		69,592
	0		32,969
	<u>1,308,957</u>		<u>3,536,972</u>
	3,875,510		12,157,575
	<u>140,999</u>		<u>13,448,840</u>
	<u>4,016,509</u>		<u>25,606,415</u>
	46,044		1,283,291
	23,489,805		42,351,477
	1,524,922		1,524,922
	0		6,346,482
	(65,394)		15,340,176
	<u>24,995,377</u>		<u>66,846,348</u>
\$	<u>30,320,843</u>	\$	<u>95,989,735</u>

MIAMI COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2017***

Total Governmental Fund Balances	\$ 66,846,348
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.	111,885,890
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.	12,157,575
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(23,447,159)
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.	(30,587,473)
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>2,358,462</u>
<i>Net Position of Governmental Activities</i>	<u>\$ 139,213,643</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, 2017**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
Revenues:				
Taxes	\$ 19,119,847	\$ 831,685	\$ 0	\$ 7,767,702
Intergovernmental Revenues	3,371,684	7,027,682	2,872,959	8,014,081
Charges for Services	4,447,093	1,316,709	0	1,346,588
Licenses and Permits	1,651,919	0	0	0
Investment Earnings	711,480	26,680	0	(25,700)
Fines and Forfeitures	943,936	41,641	0	0
All Other Revenues	546,290	167,235	327,641	40,291
Total Revenue	30,792,249	9,411,632	3,200,600	17,142,962
Expenditures:				
Current:				
Public Safety	11,806,403	0	0	0
Health	236,515	0	0	17,094,153
Human Services	1,937,703	0	3,429,062	0
Conservation and Recreation	411,402	0	0	0
Public Works	220,027	9,153,232	0	0
General Government	13,100,036	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	27,712,086	9,153,232	3,429,062	17,094,153
Excess (Deficiency) of Revenues Over Expenditures	3,080,163	258,400	(228,462)	48,809
Other Financing Sources (Uses):				
Capital Lease Initiated	0	0	0	0
Transfers In	118,750	0	0	0
Transfers Out	(1,047,078)	0	0	0
Total Other Financing Sources (Uses)	(928,328)	0	0	0
Net Change in Fund Balances	2,151,835	258,400	(228,462)	48,809
Fund Balances at Beginning of Year	20,292,346	6,461,046	1,336,120	11,521,733
Increase in Inventory Reserve	0	9,144	0	0
Fund Balances End of Year	\$ 22,444,181	\$ 6,728,590	\$ 1,107,658	\$ 11,570,542

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Other Governmental Funds	Total Governmental Funds
\$ 4,018,555	\$ 31,737,789
9,422,543	30,708,949
7,232,340	14,342,730
15	1,651,934
0	712,460
274,041	1,259,618
503,363	1,584,820
<u>21,450,857</u>	<u>81,998,300</u>
9,436,005	21,242,408
328,971	17,659,639
5,834,991	11,201,756
67,997	479,399
2,148,841	11,522,100
2,584,388	15,684,424
354,504	354,504
1,242,843	1,242,843
607,962	607,962
<u>22,606,502</u>	<u>79,995,035</u>
(1,155,645)	2,003,265
1,648,488	1,648,488
1,601,278	1,720,028
(554,200)	(1,601,278)
<u>2,695,566</u>	<u>1,767,238</u>
1,539,921	3,770,503
23,455,456	63,066,701
0	9,144
<u>\$ 24,995,377</u>	<u>\$ 66,846,348</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, 2017***

Net Change in Fund Balances - Total Governmental Funds \$ 3,770,503

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. 1,120,705

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. (20,054)

Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (1,509,508)

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows. 3,578,511

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (10,231,466)

The issuance of long-term debt provides current financial resources to governmental funds while the repayment of long-term debt principle consumes resources of governmental funds. Neither transaction, however, has any effect on net position. 95,845

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 2,989

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. 80,678

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. (663,584)

Change in Net Position of Governmental Activities \$ (3,775,381)

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, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 16,803,470	\$ 16,803,470	\$ 19,146,672	\$ 2,343,202
Intergovernmental Revenues	2,773,401	2,773,401	2,912,829	139,428
Charges for Services	2,980,876	2,980,876	3,506,794	525,918
Licenses and Permits	955,000	955,000	1,648,314	693,314
Investment Earnings	700	700	791,384	790,684
Fines and Forfeitures	929,500	929,500	935,925	6,425
All Other Revenues	124,846	124,846	305,044	180,198
Total Revenues	24,567,793	24,567,793	29,246,962	4,679,169
Expenditures:				
Current:				
Public Safety	12,141,051	12,849,750	12,293,941	555,809
Health	220,147	224,421	221,347	3,074
Human Services	2,316,627	2,326,339	1,958,904	367,435
Conservation and Recreation	412,653	414,653	413,763	890
Public Works	237,376	237,376	220,803	16,573
General Government	14,716,837	15,101,617	13,416,658	1,684,959
Total Expenditures	30,044,691	31,154,156	28,525,416	2,628,740
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,476,898)	(6,586,363)	721,546	7,307,909
Other Financing Sources (Uses):				
Transfers In	0	0	118,750	118,750
Transfers Out	(1,047,078)	(1,047,078)	(1,047,078)	0
Advances In	0	0	53,500	53,500
Advances Out	0	(12,000)	(12,000)	0
Total Other Financing Sources (Uses):	(1,047,078)	(1,059,078)	(886,828)	172,250
Net Change in Fund Balance	(6,523,976)	(7,645,441)	(165,282)	7,480,159
Fund Balance at Beginning of Year	14,606,840	14,606,840	14,606,840	0
Prior Year Encumbrances	1,617,615	1,617,615	1,617,615	0
Fund Balance at End of Year	\$ 9,700,479	\$ 8,579,014	\$ 16,059,173	\$ 7,480,159

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, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 774,300	\$ 774,300	\$ 831,685	\$ 57,385
Intergovernmental Revenues	6,724,494	6,724,494	7,030,889	306,395
Charges for Services	1,050,100	1,376,717	1,318,212	(58,505)
Investment Earnings	5,000	5,000	38,904	33,904
Fines and Forfeitures	50,000	50,000	41,834	(8,166)
All Other Revenues	246,800	246,800	196,839	(49,961)
Total Revenues	8,850,694	9,177,311	9,458,363	281,052
Expenditures:				
Current:				
Public Works	9,424,673	11,612,647	9,687,097	1,925,550
Total Expenditures	9,424,673	11,612,647	9,687,097	1,925,550
Excess (Deficiency) of Revenues Over (Under) Expenditures	(573,979)	(2,435,336)	(228,734)	2,206,602
Fund Balance at Beginning of Year	4,614,010	4,614,010	4,614,010	0
Prior Year Encumbrances	686,422	686,422	686,422	0
Fund Balance at End of Year	\$ 4,726,453	\$ 2,865,096	\$ 5,071,698	\$ 2,206,602

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, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,706,000	\$ 3,706,000	\$ 2,960,360	\$ (745,640)
Charges for Services	15,000	15,000	0	(15,000)
All Other Revenues	488,000	488,000	318,805	(169,195)
Total Revenues	4,209,000	4,209,000	3,279,165	(929,835)
Expenditures:				
Current:				
Human Services	4,732,864	3,986,242	3,357,590	628,652
Total Expenditures	4,732,864	3,986,242	3,357,590	628,652
Excess (Deficiency) of Revenues Over (Under) Expenditures	(523,864)	222,758	(78,425)	(301,183)
Fund Balance at Beginning of Year	1,037,804	1,037,804	1,037,804	0
Prior Year Encumbrances	123,387	123,387	123,387	0
Fund Balance at End of Year	\$ 637,327	\$ 1,383,949	\$ 1,082,766	\$ (301,183)

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, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 7,515,183	\$ 7,515,183	\$ 7,767,702	\$ 252,519
Intergovernmental Revenues	3,560,376	3,560,376	3,274,806	(285,570)
Charges for Services	1,265,381	1,265,381	1,422,542	157,161
Investment Earnings	850	850	2,044	1,194
All Other Revenues	80,389	80,389	40,291	(40,098)
Total Revenues	12,422,179	12,422,179	12,507,385	85,206
Expenditures:				
Current:				
Health	14,368,957	14,592,624	12,487,768	2,104,856
Total Expenditures	14,368,957	14,592,624	12,487,768	2,104,856
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,946,778)	(2,170,445)	19,617	2,190,062
Fund Balance at Beginning of Year	9,549,719	9,549,719	9,549,719	0
Prior Year Encumbrances	705,075	705,075	705,075	0
Fund Balance at End of Year	\$ 8,308,016	\$ 8,084,349	\$ 10,274,411	\$ 2,190,062

See accompanying notes to the basic financial statements



MIAMI COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2017**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 678,619	\$ 875,104	\$ 1,693,420
Investments	998,129	1,287,136	2,490,733
Receivables:			
Accounts	241,172	284,423	0
Intergovernmental	0	0	1,035
Due from Other Funds	8,829	8,829	0
Prepaid Items	0	0	3,570
Total Current Assets	1,926,749	2,455,492	4,188,758
Noncurrent Assets:			
Non-Depreciable Capital Assets	0	10,000	80,000
Depreciable Capital Assets, Net	5,309,480	26,052,167	4,058,518
Total Noncurrent Assets	5,309,480	26,062,167	4,138,518
Total Assets	7,236,229	28,517,659	8,327,276
Deferred Outflows of Resources:			
Pension	154,224	121,024	427,370
Liabilities:			
Current Liabilities:			
Accounts Payable	4,829	4,450	218,309
Accrued Wages and Benefits Payable	15,570	3,222	43,402
Intergovernmental Payable	142,085	150,200	31,684
Claims Payable	0	0	0
Due to Other Funds	0	1,321	2,467
Unearned Revenue	0	0	100,442
Accrued Interest Payable	3,814	5,422	3,269
Compensated Absences Payable - Current	6,628	6,625	55,566
General Obligation Bonds - Current	126,541	222,837	88,180
OWDA Loans Payable - Current	10,748	338,430	0
Ohio Public Works Commission			
Loans Payable - Current	47,500	26,250	0
Total Current Liabilities	357,715	758,757	543,319

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Fund
\$ 337,580	\$ 3,584,723	\$ 1,077,199
0	4,775,998	1,584,376
0	525,595	0
0	1,035	0
0	17,658	0
0	3,570	0
<u>337,580</u>	<u>8,908,579</u>	<u>2,661,575</u>
0	90,000	0
0	35,420,165	0
<u>0</u>	<u>35,510,165</u>	<u>0</u>
<u>337,580</u>	<u>44,418,744</u>	<u>2,661,575</u>
<u>180,968</u>	<u>883,586</u>	<u>0</u>
0	227,588	27,662
0	62,194	0
0	323,969	4,920
0	0	270,531
0	3,788	0
0	100,442	0
0	12,505	0
0	68,819	0
0	437,558	0
0	349,178	0
<u>0</u>	<u>73,750</u>	<u>0</u>
<u>0</u>	<u>1,659,791</u>	<u>303,113</u>

(Continued)

MIAMI COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2017**

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Transfer Station</u>
Noncurrent Liabilities			
Compensated Absences Payable	12,963	10,712	43,414
General Obligation Bonds Payable	1,079,646	2,149,864	1,245,837
OWDA Loans Payable	168,127	4,657,841	0
Ohio Public Works Commission Loans Payable	365,000	252,500	0
Landfill Postclosure Care Liability	0	0	29,560
Net Pension Liability	403,766	316,851	1,118,880
Total Noncurrent Liabilities	<u>2,029,502</u>	<u>7,387,768</u>	<u>2,437,691</u>
Total Liabilities	<u>2,387,217</u>	<u>8,146,525</u>	<u>2,981,010</u>
Deferred Inflows of Resources:			
Pension	<u>2,403</u>	<u>1,885</u>	<u>6,659</u>
Net Position:			
Net Investment in Capital Assets	3,511,918	18,414,445	2,804,501
Unrestricted	<u>1,488,915</u>	<u>2,075,828</u>	<u>2,962,476</u>
Total Net Position	<u>\$ 5,000,833</u>	<u>\$ 20,490,273</u>	<u>\$ 5,766,977</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Fund
0	67,089	0
0	4,475,347	0
0	4,825,968	0
0	617,500	0
0	29,560	0
474,362	2,313,859	0
474,362	12,329,323	0
474,362	13,989,114	303,113
2,823	13,770	0
0	24,730,864	0
41,363	6,568,582	2,358,462
\$ 41,363	\$ 31,299,446	\$ 2,358,462

MIAMI COUNTY, OHIO

Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2017

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Operating Revenues:			
Charges for Services	\$ 1,837,261	\$ 2,293,876	\$ 4,957,159
Other Operating Revenue	20,866	77,676	137,045
Total Operating Revenues	1,858,127	2,371,552	5,094,204
Operating Expenses:			
Personal Services	374,006	296,099	1,115,396
Materials and Supplies	1,018,973	62,903	102,593
Contractual Services	85,792	1,413,203	3,661,635
Utilities	7,468	36,560	35,996
Depreciation	164,509	687,864	175,550
Health Insurance Claims	0	0	0
Other Operating Expenses	4,453	5,178	3,406
Total Operating Expenses	1,655,201	2,501,807	5,094,576
Operating Income (Loss)	202,926	(130,255)	(372)
Nonoperating (Expenses):			
Interest and Fiscal Charges	(51,628)	(78,213)	(42,897)
Loss on Disposal of Capital Assets	0	(6,972)	(84,819)
Total Nonoperating (Expenses)	(51,628)	(85,185)	(127,716)
Income (Loss) Before Transfers and Contributions	151,298	(215,440)	(128,088)
Capital Contributions	500,120	302,626	0
Transfers Out	0	0	0
Change in Net Position	651,418	87,186	(128,088)
Net Position Beginning of Year	4,349,415	20,403,087	5,895,065
Net Position End of Year	\$ 5,000,833	\$ 20,490,273	\$ 5,766,977

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Fund
\$ 299,411	\$ 9,387,707	\$ 5,004,487
0	235,587	41,806
299,411	9,623,294	5,046,293
295,467	2,080,968	0
0	1,184,469	0
0	5,160,630	917,358
0	80,024	0
0	1,027,923	0
0	0	4,792,519
0	13,037	0
295,467	9,547,051	5,709,877
3,944	76,243	(663,584)
0	(172,738)	0
0	(91,791)	0
0	(264,529)	0
3,944	(188,286)	(663,584)
0	802,746	0
(118,750)	(118,750)	0
(114,806)	495,710	(663,584)
156,169	30,803,736	3,022,046
\$ 41,363	\$ 31,299,446	\$ 2,358,462

MIAMI COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Cash Flows from Operating Activities:			
Cash Received from Customers	\$1,796,626	\$2,271,914	\$5,099,676
Cash Payments for Goods and Services	(1,121,902)	(1,498,298)	(3,801,774)
Cash Payments to Employees	(322,341)	(253,802)	(921,121)
Other Operating Revenues	20,866	77,676	137,048
Net Cash Provided (Used) by Operating Activities	<u>373,249</u>	<u>597,490</u>	<u>513,829</u>
Cash Flows from Noncapital Financing Activities:			
Transfers Out	0	0	0
Net Cash Used by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition and Construction of Assets	(727,971)	(26,133)	(482,839)
Intergovernmental Grants Received	400,000	0	0
Ohio Public Works Commission Loan Initiated	200,000	0	0
Payment on Ohio Water Development Authority Loan	(16,060)	(338,430)	0
Principal Paid on General Obligation Bonds	(174,804)	(391,474)	(117,714)
Principal Paid on Ohio Public Works Commission Loan	(42,500)	(26,250)	0
Special Assessment Revenue Received	100,120	302,626	0
Interest Paid on All Debt	(52,044)	(79,182)	(43,271)
Net Cash Used by Capital and Related Financing Activities	<u>(313,259)</u>	<u>(558,843)</u>	<u>(643,824)</u>
Cash Flows from Investing Activities:			
Sale of Investments	17,556	46,955	219,519
Net Cash Provided by Investing Activities	<u>17,556</u>	<u>46,955</u>	<u>219,519</u>
Net Increase (Decrease) in Cash and Cash Equivalents	77,546	85,602	89,524
Cash and Cash Equivalents at Beginning of Year	<u>601,073</u>	<u>789,502</u>	<u>1,603,896</u>
Cash and Cash Equivalents at End of Year	<u><u>\$678,619</u></u>	<u><u>\$875,104</u></u>	<u><u>\$1,693,420</u></u>

MIAMI COUNTY, OHIO

Sheriff Police		Governmental Activities - Internal Service
Rotary	Total	Fund
\$299,411	\$9,467,627	\$5,004,487
0	(6,421,974)	(5,653,576)
(241,617)	(1,738,881)	0
0	235,590	41,806
57,794	1,542,362	(607,283)
(118,750)	(118,750)	0
(118,750)	(118,750)	0
0	(1,236,943)	0
0	400,000	0
0	200,000	0
0	(354,490)	0
0	(683,992)	0
0	(68,750)	0
0	402,746	0
0	(174,497)	0
0	(1,515,926)	0
0	284,030	469,204
0	284,030	469,204
(60,956)	191,716	(138,079)
398,536	3,393,007	1,215,278
\$337,580	\$3,584,723	\$1,077,199

(Continued)

MIAMI COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$202,926	(\$130,255)	(\$372)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	164,509	687,864	175,550
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(38,499)	(19,826)	42,075
Increase in Due from Other Funds	(2,136)	(2,136)	0
Decrease in Intergovernmental Receivable	0	0	3
Increase in Deferred Outflows - Pension	(34,081)	(26,900)	(111,440)
Increase in Prepaid Items	0	0	(3,570)
Increase (Decrease) in Accounts Payable	2,445	(13,380)	5,439
Increase in Accrued Wages and Benefits	1,055	64	2,116
Decrease in Due to Other Funds	0	(56)	(51)
Increase (Decrease) in Intergovernmental Payables	(7,661)	32,982	38
Increase in Unearned Revenues	0	0	100,442
Increase in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	(4,167)	(1,011)	12,463
Decrease in Deferred Inflows - Pension	(3,612)	(2,828)	(9,158)
Increase in Net Pension Liability	92,470	72,972	300,294
Total Adjustments	<u>170,323</u>	<u>727,745</u>	<u>514,201</u>
Net Cash Provided (Used) by Operating Activities	<u>\$373,249</u>	<u>\$597,490</u>	<u>\$513,829</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total	Governmental Activities - Internal Service Fund
\$3,944	\$76,243	(\$663,584)
0	1,027,923	0
0	(16,250)	0
0	(4,272)	0
0	3	0
(32,719)	(205,140)	0
0	(3,570)	0
0	(5,496)	18,704
0	3,235	0
0	(107)	0
0	25,359	4,920
0	100,442	0
0	0	32,677
0	7,285	0
(4,582)	(20,180)	0
91,151	556,887	0
53,850	1,466,119	56,301
\$57,794	\$1,542,362	(\$607,283)

MIAMI COUNTY, OHIO

***Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2017***

	<u>Agency Funds</u>
Assets:	
Cash and Cash Equivalents	\$ 12,383,811
Investments	10,196,025
Receivables:	
Taxes	93,644,762
Accounts	721,858
Special Assessments	<u>5,787,528</u>
Total Assets	<u>122,733,984</u>
Liabilities:	
Intergovernmental Payable	78,363
Due to Others	122,650,628
Accrued Liabilities	4,993
Total Liabilities	<u>\$ 122,733,984</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

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, 2017***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

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

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

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

Proprietary Funds

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

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

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. Detailed descriptions of the individual funds are available on page 176.

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, 2017***

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, 2017***

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, 2017 but which are not intended to finance 2017 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, 2017***

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 2017.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

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 2017, 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, 2017***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

6. Budgetary Basis of Accounting (Continued)

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

	Net Change in Fund Balances			
	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
GAAP Basis (as reported)	\$2,151,835	\$258,400	(\$228,462)	\$48,809
Increase (Decrease):				
Accrued Revenues at December 31, 2017 received during 2018	(3,485,823)	(914,804)	(340,113)	(392,401)
Accrued Revenues at December 31, 2016 received during 2017	3,077,786	961,535	418,678	233,453
Accrued Expenditures at December 31, 2017 paid during 2018	1,170,087	180,838	323,986	553,104
Accrued Expenditures at December 31, 2016 paid during 2017	(1,139,049)	(306,334)	(243,749)	(334,242)
2016 Prepays for 2017	121,214	3,852	0	9,138
2017 Prepays for 2018	(154,066)	(4,487)	0	(29,926)
Change in Cash with Fiscal Agent	0	0	0	280,665
Perspective Difference:				
Activity of Funds Reclassified for GAAP Reporting Purpose	(428,981)	0	0	0
Outstanding Encumbrances	(1,478,285)	(407,734)	(8,765)	(348,983)
Budget Basis	<u>(\$165,282)</u>	<u>(\$228,734)</u>	<u>(\$78,425)</u>	<u>\$19,617</u>

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

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 2017, the County invested funds in U.S. Government Securities, certificates of deposit, money market mutual funds and STAR Ohio.

The County's investment in the State Treasury Asset Reserve of Ohio (STAR Ohio) is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company and is recognized as an external investment pool by the County. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value. For 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Riverside Training Industries (discretely presented component unit) permitted investments include mortgage backed securities, stocks, corporate bonds and mutual funds. All investments are valued at share market prices, which are the prices the investments could be sold for on December 31, 2017. See Note 5, "Cash, Cash Equivalents and Investments."

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Inventory of Supplies

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

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2017, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

J. Capital Assets and Depreciation

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

1. Property, Plant and Equipment - Governmental Activities

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

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

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets and Depreciation

2. Property, Plant and Equipment – Business Type Activities

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

3. Depreciation

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

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

K. Accrued Liabilities and Long-term Obligations

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

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-Term Obligations

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

Obligation	Fund
General Obligation Bonds	General Obligation Debt Fund Transfer Station Fund Water Fund Sewer Fund
Superfund Site Liability	Super Cleanup Fund
Ohio Public Works Commission Loans	Water Fund Sewer Fund
Ohio Water Development Authority Loan	Sewer Fund, Water Fund
Landfill Postclosure Care Liability	Transfer Station Fund
Compensated Absences	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, 2017***

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, 2017***

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, 2017***

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 2017.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

U. Deferred Outflow/Inflows of Resources

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

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

V. Fair Market Value

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

This space intentionally left blank.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLES

For 2017, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 73, “Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68,” Statement No. 74, “Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans,” Statement No. 80, “Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14,” Statement No. 81, “Irrevocable Split-Interest Agreements,” and Statement No. 82, “Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73.”

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, Accounting and Financial Reporting for Pensions, as well as for the assets accumulated for purposes of providing those pensions.

GASB Statement No. 74 establishes new accounting and financial reporting requirements for governments whose employees are provided with OPEB, as well as for certain nonemployer governments that have a legal obligation to provide financial support for OPEB provided to the employees of other entities.

GASB Statement No. 80 amends the blending requirements for the financial statement presentation of component units of all state and local governments.

GASB Statement No. 81 addresses irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

GASB Statement No. 82 addresses certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68 and Amendments to Certain Provisions of GASB Statements 67 and 68.

These changes were incorporated in the County’s 2017 financial statements; however, there was no effect on beginning net position/fund balance.

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 3 – FUND BALANCE CLASSIFICATION

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

Fund Balances	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Inventory of Supplies	\$0	\$510,705	\$0	\$0	\$0	\$510,705
Prepaid Items	154,066	4,487	0	29,926	46,044	234,523
Unclaimed Monies	538,063	0	0	0	0	538,063
Total Nonspendable	692,129	515,192	0	29,926	46,044	1,283,291
Restricted:						
Probation Services	0	0	0	0	601,655	601,655
Animal Control	0	0	0	0	510,116	510,116
Children's Services	0	0	0	0	3,786,417	3,786,417
Child Support Enforcement	0	0	0	0	3,599,390	3,599,390
Community Development & Assistance	0	0	0	0	333,676	333,676
Court Services	0	0	0	0	1,652,457	1,652,457
Delinquent Real Estate Tax & Assessment	0	0	0	0	537,307	537,307
Developmental Disabilities	0	0	0	11,540,616	0	11,540,616
Emergency Services	0	0	0	0	4,286,361	4,286,361
Job and Family Services	0	0	1,107,658	0	0	1,107,658
Law Library	0	0	0	0	209,615	209,615
Litter Control and Recycling	0	0	0	0	55,776	55,776
Property Reappraisal	0	0	0	0	525,017	525,017
Public Safety	0	0	0	0	773,477	773,477
Roads	0	6,213,398	0	0	0	6,213,398
Transit Services	0	0	0	0	1,149,670	1,149,670
Food Services - Jail	0	0	0	0	219,096	219,096
Victim Assistance	0	0	0	0	51,169	51,169
Youth Services	0	0	0	0	3,655,892	3,655,892
Debt Retirement	0	0	0	0	113,659	113,659
Capital Acquisition and Improvement	0	0	0	0	1,429,055	1,429,055
Total Restricted	0	6,213,398	1,107,658	11,540,616	23,489,805	42,351,477
Committed:						
Municipal Court Restitution	0	0	0	0	3,147	3,147
Landfill Cleanup/Maintenance	0	0	0	0	1,359,562	1,359,562
Youth Services	0	0	0	0	162,213	162,213
Total Committed	0	0	0	0	1,524,922	1,524,922
Assigned:						
Goods and Services	1,277,406	0	0	0	0	1,277,406
Excess Appropriations FY 2016	5,069,076	0	0	0	0	5,069,076
Total Assigned	6,346,482	0	0	0	0	6,346,482
Unassigned (Deficits):						
	15,405,570	0	0	0	(65,394)	15,340,176
Total Fund Balances	\$22,444,181	\$6,728,590	\$1,107,658	\$11,570,542	\$24,995,377	\$66,846,348

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

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	\$10,485,458
Delinquent Tax Revenues	176,008
Loan Revenue	1,496,109
	<hr/> \$12,157,575

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	(\$14,125,942)
Superfund Site Liability	(4,753,980)
Capital Leases Payable	(1,431,655)
Accrued Interest on Long-Term Debt	(44,318)
Compensated Absences Payable	(3,091,264)
	<hr/> (\$23,447,159)

Net Pension Liability and related deferred outflows/inflows:

Deferred Outflows	\$18,718,593
Net Pension Liability	(49,014,358)
Deferred Inflows	(291,708)
	<hr/> (\$30,587,473)

This space intentionally left blank.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

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

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

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

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

Capital Outlay	\$4,818,157
Depreciation Expense	<u>(3,697,452)</u>
	\$1,120,705

Governmental revenues not reported in the funds:

Increase in Shared Revenue	(\$1,341,294)
Increase in Delinquent Tax Revenue	(62,060)
Decrease in Loan Revenue	<u>(106,154)</u>
	(\$1,509,508)

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

General Obligation Bond Principal Payments	\$1,026,010
Superfund Site Liability Payment	501,490
Capital Lease Initiated	(1,648,488)
Capital Lease Payments	<u>216,833</u>
	\$95,845

Expenses not requiring the use of current financial resources:

Increase in Compensated Absences Payable	\$46,598
Amortization of General Obligation Bond Premiums	24,936
Decrease in supplies inventory	<u>9,144</u>
	\$80,678

This space intentionally left blank.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

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, 2017***

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 \$41,591,816 and the bank balance was \$41,725,223. Federal depository insurance covered \$1,000,000 of the bank balance and \$40,725,223 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	\$40,725,223
Total Balance	<u><u>\$40,725,223</u></u>

At year end, the carrying amount of Riverside Training Industries' (component unit) deposits was \$361,001 and the bank balance was \$361,001. Federal depository insurance covered all of the bank balance.

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

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

B. Investments

	Fair Value	Credit Rating	Fair Value Hierarchy	Investment Maturities (in Years)		
				less than 1	1-3	3-5
STAR Ohio	\$7,100,362	AAA ¹	N/A *	\$7,100,362	\$0	\$0
Negotiable C/D's	245,780	N/A	Level 2	245,780	0	0
FHLB	6,874,471	AA+ ; Aaa ^{1,2}	Level 2	1,570,843	4,710,580	593,048
FHLMC	12,311,482	AA+ ; Aaa ^{1,2}	Level 2	498,261	8,055,267	3,757,954
FNMA	13,170,023	AA+ ; Aaa ^{1,2}	Level 2	1,943,844	10,861,737	364,442
FFCB	11,869,769	AA+ ; Aaa ^{1,2}	Level 2	1,552,598	6,079,370	4,237,801
US Treasury Notes	2,417,314	AA+ ; Aaa ^{1,2}	Level 2	498,708	1,918,606	0
Total Investments	<u>\$53,989,201</u>			<u>\$13,410,396</u>	<u>\$31,625,560</u>	<u>\$8,953,245</u>

¹ Standard & Poor's

² Moody's Investor Service

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

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

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

Concentration of Credit Risk – The County's investment policy states that the Treasurer may invest in any instrument or security authorized by Ohio Revised Code Section 135. The policy places no limit on the amount the County may invest in any one issuer. The County has invested 13.2% of its portfolio in Star Ohio, .4% in Negotiable Certificates of Deposit, 81.9% in US Agency Securities (FNMA, FHLB, FFCB and FHLMC) and 4.5 % 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, 2017**

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	\$312,129	Baal - A	\$312,129	\$0	\$0
Mutual Funds	1,561,190	Aaa - AA+	1,561,190	0	0
Total Investments	<u>\$1,873,319</u>		<u>\$1,873,319</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	\$48,692,178	\$46,888,839
Investments: STAR Ohio	(7,100,362)	7,100,362
Per GASB Statement No. 3	<u>\$41,591,816</u>	<u>\$53,989,201</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	\$361,001	\$1,873,319
Per GASB Statement No. 3	<u>\$361,001</u>	<u>\$1,873,319</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

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 2016. 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, 2017. 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 2017 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, 2017, was \$8.82 per \$1,000 of assessed value. The assessed value upon which the 2017 tax receivable was based was \$2,293,814,900. This amount constitutes \$2,214,477,040 in real property assessed value, \$79,237,860 in public utility assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County's share is .992% (9.92 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, 2017***

NOTE 7- RECEIVABLES

Receivables at December 31, 2017, 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, 2017 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	\$130,468	\$0	\$69,592	\$0
Other Governmental Funds	0	130,468	0	69,592
Total Interfund Loans	<u>\$130,468</u>	<u>\$130,468</u>	<u>\$69,592</u>	<u>\$69,592</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, 2017***

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 2017, represent due from/to other funds:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Governmental Funds:		
General Fund	\$100,029	\$61,049
Motor Vehicle and Gasoline Tax Fund	22,056	0
Job and Family Services Fund	52,275	57,920
Other Governmental Funds	<u>127,851</u>	<u>197,112</u>
Total Governmental Funds	302,211	316,081
Enterprise Funds:		
Water Fund	8,829	0
Sewer Fund	8,829	1,321
Transfer Station Fund	<u>0</u>	<u>2,467</u>
Total Enterprise Funds	<u>17,658</u>	<u>3,788</u>
Total Interfund Receivables and Payables	<u><u>\$319,869</u></u>	<u><u>\$319,869</u></u>

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

NOTE 9 - TRANSFERS

The following balances at December 31, 2017 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$118,750	\$1,047,078
Other Governmental Funds	<u>1,601,278</u>	<u>554,200</u>
Total Governmental Fund Transfers	<u>1,720,028</u>	<u>1,601,278</u>
Enterprise Funds:		
Sheriff Police Rotary Fund	<u>0</u>	<u>118,750</u>
Total Enterprise Fund Transfers	<u>0</u>	<u>118,750</u>
Total All Transfers	<u><u>\$1,720,028</u></u>	<u><u>\$1,720,028</u></u>

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

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 10 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2017:

Historical Cost:

Class	December 31, 2016	Additions	Deletions	December 31, 2017
<i>Non-Depreciable Capital Assets:</i>				
Land	\$5,561,422	\$0	\$0	\$5,561,422
Total Non-Depreciable Capital Assets	5,561,422	0	0	5,561,422
<i>Depreciable Capital Assets:</i>				
Buildings	50,237,447	10,831	0	50,248,278
Improvements Other Than Buildings	353,314	0	0	353,314
Machinery and Equipment	25,734,045	1,808,664	(5,141,396)	22,401,313
Infrastructure	97,921,495	2,998,662	(38,213)	100,881,944
Total Depreciable Capital Assets	174,246,301	4,818,157	(5,179,609)	173,884,849
Total Cost	\$179,807,723	\$4,818,157	(\$5,179,609)	\$179,446,271

Accumulated Depreciation:

Class	December 31, 2016	Additions	Deletions	December 31, 2017
Buildings	(\$13,816,262)	(\$846,246)	\$0	(\$14,662,508)
Improvements Other Than Buildings	(244,275)	(8,985)	0	(253,260)
Machinery and Equipment	(19,464,762)	(1,611,849)	5,139,179	(15,937,432)
Infrastructure	(35,497,185)	(1,230,372)	20,376	(36,707,181)
Total Depreciation	(\$69,022,484)	(\$3,697,452) *	\$5,159,555	(\$67,560,381)
<i>Net Value:</i>	\$110,785,239			\$111,885,890

* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$856,129
Health	151,617
Human Services	38,867
Public Works	1,590,575
General Government	1,060,264
Total Depreciation Expense	\$3,697,452

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

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, 2017:

<i>Historical Cost:</i>				
Class	December 31, 2016	Additions	Deletions	December 31, 2017
<i>Non-Depreciable Capital Assets:</i>				
Land	\$90,000	\$0	\$0	\$90,000
Total Non-Depreciable Capital Assets	90,000	0	0	90,000
<i>Depreciable Capital Assets:</i>				
Buildings	4,499,499	0	0	4,499,499
Improvements Other Than Buildings	42,381,114	685,944	0	43,067,058
Machinery and Equipment	1,495,802	536,921	(223,439)	1,809,284
Total Depreciable Capital Assets	48,376,415	1,222,865	(223,439)	49,375,841
Total Cost	\$48,466,415	\$1,222,865	(\$223,439)	\$49,465,841
<i>Accumulated Depreciation:</i>				
Class	December 31, 2016	Additions	Deletions	December 31, 2017
Buildings	(\$1,032,807)	(\$85,660)	\$0	(\$1,118,467)
Improvements Other Than Buildings	(11,098,110)	(820,548)	0	(11,918,658)
Machinery and Equipment	(928,484)	(121,715)	131,654	(918,545)
Total Depreciation	(\$13,059,401)	(\$1,027,923)	\$131,654	(\$13,955,670)
<i>Net Value:</i>	<u>\$35,407,014</u>			<u>\$35,510,171</u>

This Space Intentionally Left Blank

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS

Net Pension Liability

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

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

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

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

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2016 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2016 Actual Contribution Rates			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$3,747,368 for 2017.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

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

The net pension liability for OPERS was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS
Proportionate Share of the Net Pension Liability	\$51,328,217
Proportion of the Net Pension Liability -2017	0.250906%
Proportion of the Net Pension Liability -2016	0.244371%
Percentage Change	0.0065347%
Pension Expense	\$10,731,890

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred Outflows of Resources	
Net difference between projected and actual earnings on pension plan investments	\$7,643,956
Changes of assumptions	8,141,283
Differences between expected and actual experience	69,572
County contributions subsequent to the measurement date	3,747,368
Total Deferred Outflows of Resources	\$19,602,179
Deferred Inflows of Resources	
Differences between expected and actual experience	\$305,478
Total Deferred Inflows of Resources	\$305,478

\$3,747,368 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, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS
Year Ending December 31:	
2018	\$6,413,814
2019	6,642,319
2020	2,717,264
2021	(224,064)
Total	\$15,549,333

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

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

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3% for 2016.

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 2016 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 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other investments	18.00	4.92
Total	<u>100.00 %</u>	<u>5.66 %</u>

Discount Rate The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	<u>1% Decrease (6.50%)</u>	<u>Current Discount Rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
County's proportionate share of the net pension liability	\$87,044,216	\$51,328,217	\$31,920,227

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

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 trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. This trust is also used to fund health care for Member Directed Plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, Member-Directed Plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for 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 2016 CAFR for details.

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

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

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2017, local government employers contributed at a rate of 14.00% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local government employers. Active members do not make contributions to the OPEB plan.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 12 - POSTEMPLOYMENT BENEFITS (Continued)

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0% during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0.0% 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 for Member-Directed Plan participants for 2017 was 4.0%.

The County's contributions for health care to the OPERS for the years ending December 31, 2017, 2016, and 2015 were \$278,829, \$586,580, and \$586,795, respectively, which were equal to the required contributions for each year.

NOTE 13 - COMPENSATED ABSENCES

The costs of vacation, sick leave, and compensatory time benefits are recorded as they are earned. Employees earn sick leave at a rate of 1.25 days per month of work completed. Accumulated vacation is based upon length of service and varies within each department of the County. Upon retirement, and in certain instances, termination, an individual will be compensated for their accumulated sick leave at a maximum rate of 25% of the balance not to exceed thirty days. Additionally, County employees receive compensatory time equal to 1.5 times the hourly rate for any time worked in excess of forty hours per week.

At December 31, 2017, the County's accumulated, unpaid compensated absences amounted to \$3,260,141. Of this amount, \$3,124,233 is recorded as Governmental Activities on the Entity Wide Statement of Net position (\$1,892,645 is reported as due within one year), \$135,908 is recorded as Business-type activities (\$68,819 is reported as due within one year).

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 14 - LONG-TERM LIABILITIES

Long-term debt and other long-term obligations of the County at December 31, 2017 were as follows:

	Interest Rate	Maturity Date	Balance January 1, 2017	Additions	Retired	Balance December 31, 2017	Amounts Due Within One Year	
Governmental Activities:								
General Obligation Bonds:								
2010	911 Communications Center Bonds	2.35 - 5.75%	2025	\$3,390,000	\$0	(\$290,000)	\$3,100,000	\$350,000
2011	Hobart Building Bonds	2.00 - 5.00%	2030	1,391,040	0	(214,200)	1,176,840	216,720
2011	Juvenile Detention Center Bonds	2.00 - 5.00%	2030	386,400	0	(59,500)	326,900	60,200
2011	Utility Administration Building Bonds	2.00 - 5.00%	2030	317,400	0	(48,875)	268,525	49,450
2011	Human Service Building Bonds	2.00 - 5.00%	2030	195,960	0	(30,175)	165,785	30,530
2013	Various Purpose Bonds	1.00 - 4.00%	2033	4,410,000	0	(205,000)	4,205,000	210,000
2016	Various Purpose Bonds	1.50 - 4.00%	2035	4,612,302	0	(178,260)	4,434,042	200,543
	Premium on Various Purpose Bonds			473,786	0	(24,936)	448,850	0
	Total General Obligation Bonds			<u>15,176,888</u>	<u>0</u>	<u>(1,050,946)</u>	<u>14,125,942</u>	<u>1,117,443</u>
	Superfund Site Liability			5,255,470	0	(501,490)	4,753,980	501,490
	Capital Lease Payable			0	1,648,488	(216,833)	1,431,655	1,431,655
	Net Pension Liability			37,795,874	11,218,484	0	49,014,358	0
	Compensated Absences			3,201,856	3,124,233	(3,201,856)	3,124,233	1,892,645
	Total Governmental Activities Long-term Liabilities			<u>\$61,430,088</u>	<u>\$15,991,205</u>	<u>(\$4,971,125)</u>	<u>\$72,450,168</u>	<u>\$4,943,233</u>

(Continued)

This Space Intentionally Left Blank

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 14 - LONG-TERM LIABILITIES (Continued)

	Interest Rate	Maturity Date	Balance January 1, 2017	Additions	Retired	Balance December 31, 2017	Amounts Due Within One Year
Business-Type Activities:							
General Obligation Bonds:							
2007	3.875 - 4.4%	2027	\$136,000	\$0	(\$10,000)	\$126,000	\$10,000
2008	3.00 - 4.85%	2028	215,000	0	(104,000)	111,000	111,000
2011	2.00 - 5.00%	2030	3,363	0	(3,363)	0	0
2011	2.00 - 5.00%	2030	36,029	0	(36,029)	0	0
2011	2.00 - 5.00%	2030	33,411	0	(33,411)	0	0
2011	2.00 - 5.00%	2030	103,081	0	(103,081)	0	0
2011	2.00 - 5.00%	2030	22,080	0	(3,400)	18,680	3,440
2011	2.00 - 5.00%	2030	102,120	0	(15,725)	86,395	15,910
2011	2.00 - 5.00%	2030	13,800	0	(2,128)	11,672	2,150
2011	2.00 - 5.00%	2030	48,015	0	(2,554)	45,461	2,554
2011	2.00 - 5.00%	2030	62,153	0	(3,306)	58,847	3,306
2016	1.50 - 4.00%	2028	1,381,250	0	(12,500)	1,368,750	12,500
2016	1.50 - 3.00%	2025	557,421	0	(56,343)	501,078	56,343
2016	1.50 - 3.00%	2025	50,452	0	(5,634)	44,818	5,634
			<u>2,764,175</u>	<u>0</u>	<u>(391,474)</u>	<u>2,372,701</u>	<u>222,837</u>
2008	3.00 - 4.85%	2028	112,000	0	(55,000)	57,000	57,000
2011	2.00 - 5.00%	2030	34,252	0	(34,252)	0	0
2016	1.50 - 4.00%	2028	742,781	0	(6,722)	736,059	6,722
2016	1.50 - 4.00%	2035	562,698	0	(21,740)	540,958	24,458
			<u>1,451,731</u>	<u>0</u>	<u>(117,714)</u>	<u>1,334,017</u>	<u>88,180</u>
2007	3.875 - 4.4%	2027	153,000	0	(11,000)	142,000	11,000
2007	3.875 - 4.4%	2027	134,000	0	(10,000)	124,000	10,000
2007	3.875 - 4.4%	2027	52,000	0	(4,000)	48,000	4,000
2008	3.00 - 4.85%	2028	13,000	0	(6,000)	7,000	7,000
2011	2.00 - 5.00%	2030	49,863	0	(49,863)	0	0
2011	2.00 - 5.00%	2030	331,200	0	(51,000)	280,200	51,600
2011	2.00 - 5.00%	2030	132,728	0	(7,060)	125,668	7,060
2011	2.00 - 5.00%	2030	227,104	0	(12,080)	215,024	12,080
2016	1.50 - 4.00%	2028	85,969	0	(778)	85,191	778
2016	1.50 - 3.00%	2025	130,297	0	(14,863)	115,434	14,863
2016	1.50 - 3.00%	2025	71,830	0	(8,160)	63,670	8,160
			<u>1,380,991</u>	<u>0</u>	<u>(174,804)</u>	<u>1,206,187</u>	<u>126,541</u>
			<u>5,596,897</u>	<u>0</u>	<u>(683,992)</u>	<u>4,912,905</u>	<u>437,558</u>

(Continued)

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 14 - LONG-TERM LIABILITIES (Continued)

	Interest	Maturity	Balance			Balance	Amounts
	Rate	Date	January 1,	Additions	Retired	December 31,	Due Within
			2017			2017	One Year
Ohio Public Works Commission Loans:							
2006 Merrimont Area Water Replacement	0.00%	2026	\$90,000	\$0	(\$10,000)	\$80,000	\$10,000
2006 Merrimont Area Sewer Replacement	0.00%	2026	90,000	0	(10,000)	80,000	10,000
2002 Brandt Water Line	0.00%	2022	125,000	0	(25,000)	100,000	25,000
2008 Casstown Sanitary Sewer	0.00%	2028	135,000	0	(11,250)	123,750	11,250
2011 Camp Troy Sewer Extension	0.00%	2033	80,000	0	(5,000)	75,000	5,000
2011 Camp Troy Water Extension	0.00%	2033	40,000	0	(2,500)	37,500	2,500
2017 Phoneton Waterline	0.00%	2037	0	200,000	(5,000)	195,000	10,000
Total Ohio Public Works Commission Loans			560,000	200,000	(68,750)	691,250	73,750
Ohio Water Development Authority Loans:							
2009 Casstown Sewers	0.00%	2029	755,902	0	(60,472)	695,430	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	1,024,522	0	(70,657)	953,865	70,657
2010 Hilltop Combined Sewer Separation	0.00%	2031	44,544	0	(3,182)	41,362	3,182
2010 N. County Rd. 25A Sanitary Sewers	0.00%	2031	136,321	0	(9,737)	126,584	9,737
2010 Brandt Phase III Sewers	0.00%	2032	154,142	0	(9,634)	144,508	9,634
2011 Boone Hill Waterline Design	2.00%	2017	5,523	0	(5,523)	0	0
2011 Brandt Sanitary Sewers Phase II	0.00%	2033	683,819	0	(42,739)	641,080	42,739
2011 Camp Troy Sewer Extension	0.00%	2032	277,978	0	(17,934)	260,044	17,934
2012 Camp Troy Waterline	2.00%	2032	189,412	0	(10,537)	178,875	10,748
2013 Phoneton Sanitary Sewers	0.00%	2033	1,554,714	0	(91,454)	1,463,260	91,454
2013 Boone Hill Sanitary Sewers	0.00%	2033	538,248	0	(32,621)	505,627	32,621
Total Ohio Water Development Authority Loans			5,529,636	0	(354,490)	5,175,146	349,178
Landfill Postclosure Care Liability			29,560	0	0	29,560	0
Net Pension Liability			1,756,972	556,887	0	2,313,859	0
Compensated Absences Payable			128,623	135,908	(128,623)	135,908	68,819
Total Business-Type Activities Long-term Liabilities			\$13,601,688	\$892,795	(\$1,235,855)	\$13,258,628	\$929,305

This Space Intentionally Left Blank

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 14 - LONG-TERM LIABILITIES (Continued)

A. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2017 follows:

Years	General Obligation Bonds			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2018	\$1,117,443	\$531,820	\$437,558	\$150,055
2019	1,153,192	491,192	451,807	134,230
2020	1,171,493	454,870	468,507	124,560
2021	1,208,092	411,554	471,907	114,191
2022	1,244,456	364,794	485,545	103,141
2023-2027	3,641,951	1,229,392	1,948,050	341,386
2028-2032	2,855,862	608,359	534,137	64,516
2033-2035	1,284,603	90,073	115,394	9,327
Totals	<u>\$13,677,092</u>	<u>\$4,182,054</u>	<u>\$4,912,905</u>	<u>\$1,041,406</u>

Years	OPWC Loans		OWDA Loans	
	Principal	Interest	Principal	Interest
2018	\$73,750	\$0	\$349,178	\$3,524
2019	73,750	0	349,394	3,308
2020	73,750	0	349,614	3,088
2021	73,750	0	349,839	2,863
2022	48,750	0	350,068	2,633
2023-2027	203,750	0	1,753,946	9,563
2028-2032	98,750	0	1,400,834	3,097
2033-2037	45,000	0	107,762	0
Totals	<u>\$691,250</u>	<u>\$0</u>	<u>\$5,010,635</u>	<u>\$28,076</u>

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

B. Defeased Debt

In May 2011, the County partially defeased all of its 2002 General Obligation Bonds (\$4,220,000) through the issuance of \$4,495,000 of General Obligation Bonds for various purposes (the "2011 Bonds"). The net proceeds of the 2011 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$2,335,000 at December 31, 2017 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, 2017***

NOTE 14 - LONG-TERM LIABILITIES (Continued)

B. Defeased Debt (Continued)

In July 2016, the County partially defeased all of its 2005 and 2008 General Obligation Bonds (\$3,385,000) through the issuance of \$3,095,000 of General Obligation Bonds for various purposes (the “2016 Bonds”). The net proceeds of the 2016 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$3,285,000 at December 31, 2017 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, 2017, there were twenty-three series of Industrial Revenue Bonds and one series of Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the twenty-three series of Industrial Revenue Bonds issued prior to January 1, 1996 could not be determined; however, their original issue amounts totaled \$25,499,000. The aggregate principal amount payable for the Hospital Revenue Bonds, issued June 23, 2007, was \$24,545,000 at year end.

MIAMI COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

NOTE 15 – TAX ABATEMENT DISCLOSURES

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

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

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

The County's property taxes were reduced by the same programs mentioned above that were entered into by other governments. During 2017, the County's property tax revenues were reduced under agreements entered into by other governments as follows: CRAs - \$196,988 and Ezones - \$127,182.

NOTE 16 – FUND DEFICIT

The fund deficit at December 31, 2017 of \$65,394 in the Ditch Construction Fund (capital projects fund) arises from the recognition of certain liabilities under the modified accrual basis of accounting. Under the budgetary basis of accounting the deficit does not exist. The General Fund provides transfers when cash is required, not when accruals occur.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 17 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

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

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

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

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

North and South Landfills

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

Ash Disposal Pit and Ash Pile

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

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

Liquid Disposal Area and Ground Water

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

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

The total cost of the construction to close the landfill was \$2,246,000. Operation, maintenance and site monitoring costs through the year 2035 are estimated to be \$4,753,980. 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 \$290,656 in revenues in 2017 leaving the fund balance in the Super Cleanup Fund at \$1,359,562. It is estimated that the revenue derived from the sales tax will be sufficient to cover the closure and postclosure care costs identified above.

NOTE 18 - RELATED PARTY TRANSACTIONS

During 2017, 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 \$353,399 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.

NOTE 19 - CONTINGENCIES

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

In February 2013, the County Commissioners became aware that the County may be a potentially responsible party (PRP) to the West Troy Aquifer Superfund Site being investigated by the U.S. EPA. As of May 29, 2018, 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, 2017***

NOTE 20 - RISK MANAGEMENT

A. Insurance

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

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

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

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

B. Self Insurance

The County maintains a self-funded health insurance program (Hospitalization Fund, an internal service fund) with claims processed by 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, 2017***

NOTE 20 - RISK MANAGEMENT

B. Self Insurance (Continued)

All funds of the County from which employee salaries are paid participate in the health insurance program and make payments to the Hospitalization Fund based on actuarial estimates of the amounts needed to pay prior and current year claims. Total contributions to the program during the year were \$5,004,487. The claims liability of \$270,531 reported in the Hospitalization Fund at December 31, 2017 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 2016 and 2017 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>
2016	\$294,748	4,431,016	(4,487,910)	\$237,854
2017	237,854	4,792,519	(4,759,842)	270,531

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 2017, the County contributed \$1,095,170 by voted levy for the operations of the organization. Miami County acts as the fiscal agent for the Tri County Board and its financial activity is included as an agency of the County. Financial information may be obtained from the County Auditor, Matthew W. Gearhardt, 201 West Main Street, Troy, Ohio 45373-2363.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS

B. West Central Ohio Network

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin, and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Board of Development Disabilities of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating Boards of Development Disabilities. Payments to West Con are limited to the Supported Living funds of each participating county. During 2017, the County spent \$4,757,294 of the balance on deposit with West Con while receiving \$4,476,629. The balance at December 31, 2017 was \$1,077,295. Financial information can be obtained from Renee Place, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

This Space Intentionally Left Blank

REQUIRED SUPPLEMENTAL INFORMATION

MIAMI COUNTY, OHIO

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

Ohio Public Employees Retirement System

Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
County's proportion of the net pension liability (asset)	0.245567%	0.245567%	0.244371%	0.250906%
County's proportionate share of the net pension liability (asset)	\$27,297,071	\$27,921,978	\$39,552,846	\$51,328,217
County's covered-employee payroll	\$28,940,054	\$27,155,059	\$27,700,423	\$29,329,008
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	94.32%	102.82%	142.79%	175.01%
Plan fiduciary net position as a percentage of the total pension liability	86.36%	86.45%	81.08%	77.25%

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

Notes: The County implemented GASB Statement 68 in 2015.

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

MIAMI COUNTY, OHIO

***Schedule of County Contributions
Last Five Years***

Ohio Public Employees Retirement System

Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Contractually required contribution	\$3,762,207	\$3,424,253	\$3,441,896	\$3,644,027	\$3,747,368
Contributions in relation to the contractually required contribution	<u>3,762,207</u>	<u>3,424,253</u>	<u>3,441,896</u>	<u>3,644,027</u>	<u>3,747,368</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's covered-employee payroll	\$28,940,054	\$27,155,059	\$27,700,423	\$29,329,008	\$27,882,887
Contributions as a percentage of covered-employee payroll	13.00%	12.61%	12.43%	12.42%	13.44%

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

Notes: The County implemented GASB Statement 68 in 2015.

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

*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

*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.

Permanent Improvement Fund

To account for the cost of various buildings, remodeling projects and for certain major purchases of capital improvements. Revenues consist of a portion of Miami County's one percent (1%) sales tax.

Health Care Improvement Fund

To account for the financial resources from the sale of the Health Care Center.

Emergency 911 Facility Construction Fund

To account for financial resources used for the construction of the Emergency 911 facility.

Ditch Construction Fund

To account for the special assessments used for the construction of various drainage projects throughout the County.

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 12,633,809	\$ 113,659	\$ 1,396,993	\$ 14,144,461
Investments	10,017,737	0	0	10,017,737
Receivables:				
Taxes	675,641	0	46,352	721,993
Accounts	71,913	0	0	71,913
Intergovernmental	3,694,735	0	0	3,694,735
Loans	1,496,109	0	0	1,496,109
Due from Other Funds	76,734	0	51,117	127,851
Prepaid Items	13,729	0	32,315	46,044
Total Assets	\$ 28,680,407	\$ 113,659	\$ 1,526,777	\$ 30,320,843
Liabilities:				
Accounts Payable	\$ 435,739	\$ 0	\$ 61,209	\$ 496,948
Accrued Wages and Benefits Payable	404,903	0	0	404,903
Intergovernmental Payable	9,934	0	0	9,934
Due to Other Funds	197,112	0	0	197,112
Interfund Loans Payable	130,468	0	0	130,468
Advances from Other Funds	0	0	69,592	69,592
Total Liabilities	1,178,156	0	130,801	1,308,957
Deferred Inflows of Resources:				
Unavailable Amounts	3,875,510	0	0	3,875,510
Property Tax Levy for Next Fiscal Year	140,999	0	0	140,999
Total Deferred Inflows of Resources	4,016,509	0	0	4,016,509
Fund Balances:				
Nonspendable	13,729	0	32,315	46,044
Restricted	21,947,091	113,659	1,429,055	23,489,805
Committed	1,524,922	0	0	1,524,922
Unassigned	0	0	(65,394)	(65,394)
Total Fund Balances	23,485,742	113,659	1,395,976	24,995,377
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 28,680,407	\$ 113,659	\$ 1,526,777	\$ 30,320,843

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2017***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 3,727,897	\$ 0	\$ 290,658	\$ 4,018,555
Intergovernmental Revenues	9,267,435	0	155,108	9,422,543
Charges for Services	6,619,995	0	612,345	7,232,340
Licenses and Permits	15	0	0	15
Fines and Forfeitures	274,041	0	0	274,041
All Other Revenues	491,439	0	11,924	503,363
Total Revenue	20,380,822	0	1,070,035	21,450,857
Expenditures:				
Current:				
Public Safety	9,436,005	0	0	9,436,005
Health	328,971	0	0	328,971
Human Services	5,834,991	0	0	5,834,991
Conservation and Recreation	67,997	0	0	67,997
Public Works	2,148,841	0	0	2,148,841
General Government	2,584,388	0	0	2,584,388
Capital Outlay	0	0	354,504	354,504
Debt Service:				
Principal Retirement	216,833	1,026,010	0	1,242,843
Interest and Fiscal Charges	41,435	564,279	2,248	607,962
Total Expenditures	20,659,461	1,590,289	356,752	22,606,502
Excess (Deficiency) of Revenues Over Expenditures	(278,639)	(1,590,289)	713,283	(1,155,645)
Other Financing Sources (Uses):				
Capital Lease Initiated	1,648,488	0	0	1,648,488
Transfers In	0	1,601,278	0	1,601,278
Transfers Out	(554,200)	0	0	(554,200)
Total Other Financing Sources (Uses)	1,094,288	1,601,278	0	2,695,566
Net Change in Fund Balance	815,649	10,989	713,283	1,539,921
Fund Balances at Beginning of Year	22,670,093	102,670	682,693	23,455,456
Fund Balances End of Year	\$ 23,485,742	\$ 113,659	\$ 1,395,976	\$ 24,995,377

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017***

	Child Support Enforcement Agency	Dog and Kennel	Shelter/Domestic Violence	Youth Services Subsidy
Assets:				
Cash and Cash Equivalents	\$ 1,508,513	\$ 516,611	\$ 33,850	\$ 613,338
Investments	2,218,772	0	0	902,114
Receivables:				
Taxes	0	0	0	0
Accounts	32,529	0	0	0
Intergovernmental	0	5,289	216,524	193,624
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 3,759,814</u>	<u>\$ 521,900</u>	<u>\$ 250,374</u>	<u>\$ 1,709,076</u>
Liabilities:				
Accounts Payable	\$ 1,750	\$ 894	\$ 10,987	\$ 12,210
Accrued Wages and Benefits Payable	42,362	10,890	12,270	11,897
Intergovernmental Payable	0	0	0	0
Due to Other Funds	116,312	0	0	0
Interfund Loans Payable	0	0	0	0
Total Liabilities	<u>160,424</u>	<u>11,784</u>	<u>23,257</u>	<u>24,107</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	175,948	68,908
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>175,948</u>	<u>68,908</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	3,599,390	510,116	51,169	1,616,061
Committed	0	0	0	0
Total Fund Balances	<u>3,599,390</u>	<u>510,116</u>	<u>51,169</u>	<u>1,616,061</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,759,814</u>	<u>\$ 521,900</u>	<u>\$ 250,374</u>	<u>\$ 1,709,076</u>

MIAMI COUNTY, OHIO

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy
\$ 1,522,628	\$ 137,580	\$ 538,031	\$ 585,763	\$ 9,026	\$ 91,945
2,239,535	0	0	0	0	0
486,695	0	0	0	0	142,594
0	1,550	0	0	0	0
17,770	39,510	0	0	0	9,784
0	0	0	0	0	0
0	0	0	0	0	0
12,197	899	0	0	0	0
<u>\$ 4,278,825</u>	<u>\$ 179,539</u>	<u>\$ 538,031</u>	<u>\$ 585,763</u>	<u>\$ 9,026</u>	<u>\$ 244,323</u>
\$ 5,335	\$ 0	\$ 0	\$ 37,089	\$ 0	\$ 65,588
72,195	17,208	724	23,657	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	9,026	0
<u>77,530</u>	<u>17,208</u>	<u>724</u>	<u>60,746</u>	<u>9,026</u>	<u>65,588</u>
0	0	0	0	0	11,379
0	0	0	0	0	140,999
0	0	0	0	0	152,378
12,197	899	0	0	0	0
4,189,098	161,432	537,307	525,017	0	26,357
0	0	0	0	0	0
<u>4,201,295</u>	<u>162,331</u>	<u>537,307</u>	<u>525,017</u>	<u>0</u>	<u>26,357</u>
<u>\$ 4,278,825</u>	<u>\$ 179,539</u>	<u>\$ 538,031</u>	<u>\$ 585,763</u>	<u>\$ 9,026</u>	<u>\$ 244,323</u>

(Continued)

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017***

	Community Based Corrections Act Grant	Super Cleanup	Emergency Management Agency	Enforcement and Education
Assets:				
Cash and Cash Equivalents	\$ 896	\$ 533,931	\$ 88,478	\$ 296,771
Investments	0	785,327	0	0
Receivables:				
Taxes	0	46,352	0	0
Accounts	0	0	0	0
Intergovernmental	54,000	0	111,841	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 54,896</u>	<u>\$ 1,365,610</u>	<u>\$ 200,319</u>	<u>\$ 296,771</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 6,048	\$ 0	\$ 0
Accrued Wages and Benefits Payable	2,340	0	4,426	0
Intergovernmental Payable	0	0	720	0
Due to Other Funds	0	0	0	0
Interfund Loans Payable	0	0	0	5,299
Total Liabilities	<u>2,340</u>	<u>6,048</u>	<u>5,146</u>	<u>5,299</u>
Deferred Inflows of Resources:				
Unavailable Amounts	45,000	0	97,910	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	<u>45,000</u>	<u>0</u>	<u>97,910</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	7,556	0	97,263	291,472
Committed	0	1,359,562	0	0
Total Fund Balances	<u>7,556</u>	<u>1,359,562</u>	<u>97,263</u>	<u>291,472</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 54,896</u>	<u>\$ 1,365,610</u>	<u>\$ 200,319</u>	<u>\$ 296,771</u>

MIAMI COUNTY, OHIO

Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board
\$ 658,673	\$ 530,101	\$ 55,776	\$ 434,786	\$ 450,620	\$ 1,539,054
968,801	0	0	639,500	0	2,263,688
0	0	0	0	0	0
0	3,151	0	0	0	0
1,054,351	415,461	0	97,982	6,500	1,392,515
0	0	0	0	1,496,109	0
32,553	0	0	30,470	0	13,711
633	0	0	0	0	0
<u>\$ 2,715,011</u>	<u>\$ 948,713</u>	<u>\$ 55,776</u>	<u>\$ 1,202,738</u>	<u>\$ 1,953,229</u>	<u>\$ 5,208,968</u>
\$ 24,701	\$ 5,754	\$ 0	\$ 139,207	\$ 2,269	\$ 106,282
119,873	18,267	0	1,249	0	65,577
0	6,524	0	0	0	0
38,234	0	0	10,034	32,532	0
0	1,143	0	0	115,000	0
<u>182,808</u>	<u>31,688</u>	<u>0</u>	<u>150,490</u>	<u>149,801</u>	<u>171,859</u>
513,680	315,370	0	0	1,496,109	1,088,479
0	0	0	0	0	0
<u>513,680</u>	<u>315,370</u>	<u>0</u>	<u>0</u>	<u>1,496,109</u>	<u>1,088,479</u>
633	0	0	0	0	0
2,017,890	601,655	55,776	1,052,248	307,319	3,786,417
0	0	0	0	0	162,213
<u>2,018,523</u>	<u>601,655</u>	<u>55,776</u>	<u>1,052,248</u>	<u>307,319</u>	<u>3,948,630</u>
<u>\$ 2,715,011</u>	<u>\$ 948,713</u>	<u>\$ 55,776</u>	<u>\$ 1,202,738</u>	<u>\$ 1,953,229</u>	<u>\$ 5,208,968</u>

(Continued)

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017***

	<u>Legal Research</u>	<u>One-Stop Shop</u>	<u>Law Enforcement</u>	<u>Court Computerization</u>
Assets:				
Cash and Cash Equivalents	\$ 211,351	\$ 97,422	\$ 311,422	\$ 795,086
Investments	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	5,701	0	0	15,710
Intergovernmental	0	0	62,727	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 217,052</u>	<u>\$ 97,422</u>	<u>\$ 374,149</u>	<u>\$ 810,796</u>
Liabilities:				
Accounts Payable	\$ 6,376	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	1,061	0	0	0
Intergovernmental Payable	0	0	1,490	0
Due to Other Funds	0	0	0	0
Interfund Loans Payable	0	0	0	0
Total Liabilities	<u>7,437</u>	<u>0</u>	<u>1,490</u>	<u>0</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	62,727	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>62,727</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	209,615	97,422	309,932	810,796
Committed	0	0	0	0
Total Fund Balances	<u>209,615</u>	<u>97,422</u>	<u>309,932</u>	<u>810,796</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 217,052</u>	<u>\$ 97,422</u>	<u>\$ 374,149</u>	<u>\$ 810,796</u>

MIAMI COUNTY, OHIO

Dispute Resolution	Court Security Grant	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution
\$ 282,761	\$ 162,380	\$ 211,595	\$ 386,876	\$ 1,567	\$ 3,147
0	0	0	0	0	0
0	0	0	0	0	0
6,606	1,480	0	5,186	0	0
0	0	16,857	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 289,367</u>	<u>\$ 163,860</u>	<u>\$ 228,452</u>	<u>\$ 392,062</u>	<u>\$ 1,567</u>	<u>\$ 3,147</u>
\$ 0	\$ 1,000	\$ 8,449	\$ 0	\$ 0	\$ 0
0	0	907	0	0	0
0	0	0	1,200	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>1,000</u>	<u>9,356</u>	<u>1,200</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
289,367	162,860	219,096	390,862	1,567	0
0	0	0	0	0	3,147
<u>289,367</u>	<u>162,860</u>	<u>219,096</u>	<u>390,862</u>	<u>1,567</u>	<u>3,147</u>
<u>\$ 289,367</u>	<u>\$ 163,860</u>	<u>\$ 228,452</u>	<u>\$ 392,062</u>	<u>\$ 1,567</u>	<u>\$ 3,147</u>

(Continued)

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017***

	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
Assets:			
Cash and Cash Equivalents	\$ 22,174	\$ 1,657	\$ 12,633,809
Investments	0	0	10,017,737
Receivables:			
Taxes	0	0	675,641
Accounts	0	0	71,913
Intergovernmental	0	0	3,694,735
Loans	0	0	1,496,109
Due from Other Funds	0	0	76,734
Prepaid Items	0	0	13,729
Total Assets	<u>\$ 22,174</u>	<u>\$ 1,657</u>	<u>\$ 28,680,407</u>
Liabilities:			
Accounts Payable	\$ 1,800	\$ 0	\$ 435,739
Accrued Wages and Benefits Payable	0	0	404,903
Intergovernmental Payable	0	0	9,934
Due to Other Funds	0	0	197,112
Interfund Loans Payable	0	0	130,468
Total Liabilities	<u>1,800</u>	<u>0</u>	<u>1,178,156</u>
Deferred Inflows of Resources:			
Unavailable Amounts	0	0	3,875,510
Property Tax Levy for Next Fiscal Year	0	0	140,999
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>4,016,509</u>
Fund Balances:			
Nonspendable	0	0	13,729
Restricted	20,374	1,657	21,947,091
Committed	0	0	1,524,922
Total Fund Balances	<u>20,374</u>	<u>1,657</u>	<u>23,485,742</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 22,174</u>	<u>\$ 1,657</u>	<u>\$ 28,680,407</u>



MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017***

	Child Support Enforcement Agency	Dog and Kennel	Shelter/Domestic Violence	Youth Services Subsidy
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,025,578	0	336,226	639,837
Charges for Services	407,513	363,690	22,076	457,798
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	18,512	0	8,223
All Other Revenue	170,296	14,977	500	4,223
Total Revenue	<u>1,603,387</u>	<u>397,179</u>	<u>358,802</u>	<u>1,110,081</u>
Expenditures:				
Current:				
Public Safety	0	0	0	584,759
Health	0	328,971	0	0
Human Services	1,479,467	0	315,637	559,697
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	1,193
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>1,479,467</u>	<u>328,971</u>	<u>315,637</u>	<u>1,145,649</u>
Excess (Deficiency) of Revenues Over Expenditures	123,920	68,208	43,165	(35,568)
Other Financing Sources (Uses):				
Capital Lease Initiated	0	0	0	0
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	123,920	68,208	43,165	(35,568)
Fund Balances at Beginning of Year	<u>3,475,470</u>	<u>441,908</u>	<u>8,004</u>	<u>1,651,629</u>
Fund Balances End of Year	<u>\$ 3,599,390</u>	<u>\$ 510,116</u>	<u>\$ 51,169</u>	<u>\$ 1,616,061</u>

MIAMI COUNTY, OHIO

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy
\$ 3,296,202	\$ 0	\$ 0	\$ 0	\$ 0	\$ 140,958
0	384,944	0	0	9,437	19,540
203,109	68,273	153,801	1,072,631	0	0
0	0	0	15	0	0
0	0	0	0	0	0
84,534	1,515	7,933	0	0	0
<u>3,583,845</u>	<u>454,732</u>	<u>161,734</u>	<u>1,072,646</u>	<u>9,437</u>	<u>160,498</u>
4,702,006	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	67,997
0	0	0	0	0	0
0	446,323	132,011	1,064,238	38,819	0
216,833	0	0	0	0	0
41,435	0	0	0	0	0
<u>4,960,274</u>	<u>446,323</u>	<u>132,011</u>	<u>1,064,238</u>	<u>38,819</u>	<u>67,997</u>
(1,376,429)	8,409	29,723	8,408	(29,382)	92,501
1,648,488	0	0	0	0	0
(469,200)	0	0	0	0	0
<u>1,179,288</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(197,141)	8,409	29,723	8,408	(29,382)	92,501
4,398,436	153,922	507,584	516,609	29,382	(66,144)
<u>\$ 4,201,295</u>	<u>\$ 162,331</u>	<u>\$ 537,307</u>	<u>\$ 525,017</u>	<u>\$ 0</u>	<u>\$ 26,357</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, 2017***

	Community Based Corrections Act Grant	Super Cleanup	Emergency Management Agency	Enforcement and Education
Revenues:				
Taxes	\$ 0	\$ 290,656	\$ 0	\$ 0
Intergovernmental Revenues	45,000	0	140,487	27,997
Charges for Services	360	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	16,787
All Other Revenue	0	0	66	0
Total Revenue	45,360	290,656	140,553	44,784
Expenditures:				
Current:				
Public Safety	0	0	110,840	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	0	9,832	0	0
General Government	35,892	0	0	9,103
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	35,892	9,832	110,840	9,103
Excess (Deficiency) of Revenues Over Expenditures	9,468	280,824	29,713	35,681
Other Financing Sources (Uses):				
Capital Lease Initiated	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	9,468	280,824	29,713	35,681
Fund Balances at Beginning of Year	(1,912)	1,078,738	67,550	255,791
Fund Balances End of Year	\$ 7,556	\$ 1,359,562	\$ 97,263	\$ 291,472

MIAMI COUNTY, OHIO

Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board
\$ 0	\$ 0	\$ 0	\$ 0	\$ 81	\$ 0
1,627,394	412,649	20,000	726,730	759,852	2,830,740
2,037,587	188,124	0	278,170	5,387	993,664
0	0	0	0	0	0
0	27,490	0	0	0	0
215	0	0	19,615	95,090	60,422
<u>3,665,196</u>	<u>628,263</u>	<u>20,000</u>	<u>1,024,515</u>	<u>860,410</u>	<u>3,884,826</u>
3,755,902	35,621	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	3,464,785
0	0	0	0	0	0
0	0	0	1,216,178	922,831	0
0	484,730	18,967	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,755,902</u>	<u>520,351</u>	<u>18,967</u>	<u>1,216,178</u>	<u>922,831</u>	<u>3,464,785</u>
(90,706)	107,912	1,033	(191,663)	(62,421)	420,041
0	0	0	0	0	0
<u>(85,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(85,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(175,706)	107,912	1,033	(191,663)	(62,421)	420,041
2,194,229	493,743	54,743	1,243,911	369,740	3,528,589
<u>\$ 2,018,523</u>	<u>\$ 601,655</u>	<u>\$ 55,776</u>	<u>\$ 1,052,248</u>	<u>\$ 307,319</u>	<u>\$ 3,948,630</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, 2017***

	<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	49,663	0
Charges for Services	5,502	0	51,650	221,661
Licenses and Permits	0	0	0	0
Fines and Forfeitures	86,211	0	3,270	0
All Other Revenue	0	0	0	0
Total Revenue	<u>91,713</u>	<u>0</u>	<u>104,583</u>	<u>221,661</u>
Expenditures:				
Current:				
Public Safety	0	0	105,860	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	57,185	0	0	127,923
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>57,185</u>	<u>0</u>	<u>105,860</u>	<u>127,923</u>
Excess (Deficiency) of Revenues Over Expenditures	34,528	0	(1,277)	93,738
Other Financing Sources (Uses):				
Capital Lease Initiated	0	0	0	0
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	34,528	0	(1,277)	93,738
Fund Balances at Beginning of Year	<u>175,087</u>	<u>97,422</u>	<u>311,209</u>	<u>717,058</u>
Fund Balances End of Year	<u>\$ 209,615</u>	<u>\$ 97,422</u>	<u>\$ 309,932</u>	<u>\$ 810,796</u>

MIAMI COUNTY, OHIO

Dispute Resolution	Court Security Grant	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
70,560	0	140,801	0	0	0
0	0	0	88,999	0	0
0	0	0	0	0	0
86,035	27,513	0	0	0	0
0	18	0	0	0	31,785
<u>156,595</u>	<u>27,531</u>	<u>140,801</u>	<u>88,999</u>	<u>0</u>	<u>31,785</u>
0	0	141,017	0	0	0
0	0	0	0	0	0
0	0	13,605	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
96,179	5,659	0	32,253	0	33,913
0	0	0	0	0	0
0	0	0	0	0	0
<u>96,179</u>	<u>5,659</u>	<u>154,622</u>	<u>32,253</u>	<u>0</u>	<u>33,913</u>
60,416	21,872	(13,821)	56,746	0	(2,128)
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
60,416	21,872	(13,821)	56,746	0	(2,128)
228,951	140,988	232,917	334,116	1,567	5,275
<u>\$ 289,367</u>	<u>\$ 162,860</u>	<u>\$ 219,096</u>	<u>\$ 390,862</u>	<u>\$ 1,567</u>	<u>\$ 3,147</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, 2017***

	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
Revenues:			
Taxes	\$ 0	\$ 0	\$ 3,727,897
Intergovernmental Revenues	0	0	9,267,435
Charges for Services	0	0	6,619,995
Licenses and Permits	0	0	15
Fines and Forfeitures	0	0	274,041
All Other Revenue	0	250	491,439
Total Revenue	<u>0</u>	<u>250</u>	<u>20,380,822</u>
Expenditures:			
Current:			
Public Safety	0	0	9,436,005
Health	0	0	328,971
Human Services	1,800	0	5,834,991
Conservation and Recreation	0	0	67,997
Public Works	0	0	2,148,841
General Government	0	0	2,584,388
Debt Service:			
Principal Retirement	0	0	216,833
Interest and Fiscal Charges	0	0	41,435
Total Expenditures	<u>1,800</u>	<u>0</u>	<u>20,659,461</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,800)	250	(278,639)
Other Financing Sources (Uses):			
Capital Lease Initiated	0	0	1,648,488
Transfers Out	0	0	(554,200)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>1,094,288</u>
Net Change in Fund Balance	(1,800)	250	815,649
Fund Balances at Beginning of Year	<u>22,174</u>	<u>1,407</u>	<u>22,670,093</u>
Fund Balances End of Year	<u>\$ 20,374</u>	<u>\$ 1,657</u>	<u>\$ 23,485,742</u>

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2017***

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Assets:			
Cash and Cash Equivalents	\$ 110,930	\$ 2,729	\$ 113,659
Total Assets	<u>\$ 110,930</u>	<u>\$ 2,729</u>	<u>\$ 113,659</u>
Liabilities:			
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:			
Restricted	110,930	2,729	113,659
Total Fund Balances	<u>110,930</u>	<u>2,729</u>	<u>113,659</u>
Total Liabilities and Fund Balances	<u>\$ 110,930</u>	<u>\$ 2,729</u>	<u>\$ 113,659</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2017***

	<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	1,026,010	0	1,026,010
Interest and Fiscal Charges	564,279	0	564,279
Total Expenditures	<u>1,590,289</u>	<u>0</u>	<u>1,590,289</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,590,289)	0	(1,590,289)
Other Financing Sources (Uses):			
Transfers In	1,601,278	0	1,601,278
Total Other Financing Sources (Uses)	<u>1,601,278</u>	<u>0</u>	<u>1,601,278</u>
Net Change in Fund Balance	10,989	0	10,989
Fund Balances at Beginning of Year	99,941	2,729	102,670
Fund Balances End of Year	<u>\$ 110,930</u>	<u>\$ 2,729</u>	<u>\$ 113,659</u>

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2017**

	Permanent Improvement	Health Care Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Projects Funds
Assets:					
Cash and Cash Equivalents	\$ 636,547	\$ 687,750	\$ 68,498	\$ 4,198	\$ 1,396,993
Receivables:					
Taxes	46,352	0	0	0	46,352
Due from Other Funds	51,117	0	0	0	51,117
Prepaid Items	32,315	0	0	0	32,315
Total Assets	<u>\$ 766,331</u>	<u>\$ 687,750</u>	<u>\$ 68,498</u>	<u>\$ 4,198</u>	<u>\$ 1,526,777</u>
Liabilities:					
Accounts Payable	\$ 61,209	\$ 0	\$ 0	\$ 0	\$ 61,209
Advances from Other Funds	0	0	0	69,592	69,592
Total Liabilities	<u>61,209</u>	<u>0</u>	<u>0</u>	<u>69,592</u>	<u>130,801</u>
Fund Balances:					
Nonspendable	32,315	0	0	0	32,315
Restricted	672,807	687,750	68,498	0	1,429,055
Unassigned	0	0	0	(65,394)	(65,394)
Total Fund Balances	<u>705,122</u>	<u>687,750</u>	<u>68,498</u>	<u>(65,394)</u>	<u>1,395,976</u>
Total Liabilities and Fund Balances	<u>\$ 766,331</u>	<u>\$ 687,750</u>	<u>\$ 68,498</u>	<u>\$ 4,198</u>	<u>\$ 1,526,777</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017***

	Permanent Improvement	Health Care Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Project Funds
Revenues:					
Taxes	\$ 290,658	\$ 0	\$ 0	\$ 0	\$ 290,658
Intergovernmental Revenues	155,108	0	0	0	155,108
Charges for Services	612,345	0	0	0	612,345
All Other Revenues	0	0	0	11,924	11,924
Total Revenue	<u>1,058,111</u>	<u>0</u>	<u>0</u>	<u>11,924</u>	<u>1,070,035</u>
Expenditures:					
Capital Outlay	354,504	0	0	0	354,504
Debt Service:					
Interest and Fiscal Charges	0	0	0	2,248	2,248
Total Expenditures	<u>354,504</u>	<u>0</u>	<u>0</u>	<u>2,248</u>	<u>356,752</u>
Net Change in Fund Balance	703,607	0	0	9,676	713,283
Fund Balances at Beginning of Year	1,515	687,750	68,498	(75,070)	682,693
Fund Balances End of Year	<u>\$ 705,122</u>	<u>\$ 687,750</u>	<u>\$ 68,498</u>	<u>\$ (65,394)</u>	<u>\$ 1,395,976</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, 2017***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 16,803,470	\$ 16,803,470	\$ 19,146,672	\$ 2,343,202
Intergovernmental Revenues	2,773,401	2,773,401	2,912,829	139,428
Charges for Services	2,980,876	2,980,876	3,506,794	525,918
Licenses and Permits	955,000	955,000	1,648,314	693,314
Investment Earnings	700	700	791,384	790,684
Fines and Forfeitures	929,500	929,500	935,925	6,425
All Other Revenues	124,846	124,846	305,044	180,198
Total Revenues	24,567,793	24,567,793	29,246,962	4,679,169
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services	7,420,906	7,468,398	7,426,537	41,861
Materials and Supplies	656,157	737,904	707,889	30,015
Contractual Services	1,059,956	1,293,655	1,229,313	64,342
Other Expenditures	1,000	46,000	45,000	1,000
Capital Outlay	249,000	313,011	284,558	28,453
Total Sheriff	9,387,019	9,858,968	9,693,297	165,671
Coroner:				
Personal Services	81,097	81,097	77,686	3,411
Contractual Services	125,940	135,590	127,940	7,650
Total Coroner	207,037	216,687	205,626	11,061
Adult Probation:				
Personal Services	162,630	162,630	158,244	4,386
Travel and Transportation	500	0	0	0
Materials and Supplies	7,450	4,000	2,516	1,484
Contractual Services	4,100	960	960	0
Capital Outlay	0	2,450	2,443	7
Total Adult Probation	174,680	170,040	164,163	5,877
Juvenile Probation:				
Personal Services	356,438	355,438	200,018	155,420
Travel and Transportation	6,000	6,000	1,990	4,010
Materials and Supplies	12,900	13,104	11,273	1,831
Contractual Services	278,900	302,381	172,614	129,767
Total Juvenile Probation	654,238	676,923	385,895	291,028

(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, 2017***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Emergency Management:				
Personal Services	47,996	48,496	36,300	12,196
Travel and Transportation	655	779	624	155
Contractual Services	<u>85,695</u>	<u>85,095</u>	<u>84,341</u>	<u>754</u>
Total Emergency Management	134,346	134,370	121,265	13,105
Building Regulations:				
Personal Services	1,076,101	1,078,708	1,075,168	3,540
Travel and Transportation	16,050	18,665	11,961	6,704
Materials and Supplies	55,400	56,297	46,185	10,112
Contractual Services	378,180	559,645	520,672	38,973
Other Expenditures	4,500	20,942	15,921	5,021
Capital Outlay	<u>53,500</u>	<u>58,505</u>	<u>53,788</u>	<u>4,717</u>
Total Building Regulations	<u>1,583,731</u>	<u>1,792,762</u>	<u>1,723,695</u>	<u>69,067</u>
Total Public Safety	<u>12,141,051</u>	<u>12,849,750</u>	<u>12,293,941</u>	<u>555,809</u>
Health:				
Health Department:				
Materials and Supplies	500	500	0	500
Contractual Services	<u>219,647</u>	<u>223,921</u>	<u>221,347</u>	<u>2,574</u>
Total Health	<u>220,147</u>	<u>224,421</u>	<u>221,347</u>	<u>3,074</u>
Human Services:				
Victim Witness:				
Contractual Services	<u>62,404</u>	<u>65,440</u>	<u>65,440</u>	<u>0</u>
Total Victim Witness	62,404	65,440	65,440	0
Children's Services:				
Contractual Services	<u>1,123,000</u>	<u>1,123,000</u>	<u>1,123,000</u>	<u>0</u>
Total Children's Services	1,123,000	1,123,000	1,123,000	0
Soldiers' Relief:				
Personal Services	293,805	305,205	282,019	23,186
Travel and Transportation	15,600	13,080	9,060	4,020
Materials and Supplies	6,500	11,062	8,648	2,414
Contractual Services	<u>563,200</u>	<u>532,961</u>	<u>217,326</u>	<u>315,635</u>
Total Soldiers' Relief	879,105	862,308	517,053	345,255

(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, 2017***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans' Services:				
Materials and Supplies	15,500	12,598	10,308	2,290
Contractual Services	31,500	46,275	39,432	6,843
Capital Outlay	1,000	12,600	12,053	547
Total Veterans' Services	48,000	71,473	61,793	9,680
Public Assistance:				
Contractual Services	204,118	204,118	191,618	12,500
Total Public Assistance	204,118	204,118	191,618	12,500
Total Human Services	2,316,627	2,326,339	1,958,904	367,435
Conservation and Recreation:				
Agriculture:				
Materials and Supplies	0	110	110	0
Contractual Services	412,653	414,543	413,653	890
Total Conservation and Recreation	412,653	414,653	413,763	890
Public Works:				
Transit System:				
Personal Services	122,376	122,376	105,803	16,573
Contractual Services	115,000	115,000	115,000	0
Total Public Works	237,376	237,376	220,803	16,573
General Government:				
Commissioners:				
Personal Services	748,146	748,146	699,391	48,755
Travel and Transportation	4,700	11,732	10,535	1,197
Materials and Supplies	11,000	19,690	16,158	3,532
Contractual Services	41,450	42,748	28,156	14,592
Capital Outlay	3,500	2,284	0	2,284
Total Commissioners	808,796	824,600	754,240	70,360
Auditor:				
Personal Services	632,141	630,083	561,624	68,459
Travel and Transportation	8,000	8,000	4,864	3,136
Materials and Supplies	11,220	14,033	9,241	4,792
Contractual Services	83,922	76,793	74,272	2,521
Other Expenditures	35	35	0	35
Capital Outlay	0	9,187	9,187	0
Total Auditor	735,318	738,131	659,188	78,943

(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, 2017***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Treasurer:				
Personal Services	198,612	198,382	190,922	7,460
Travel and Transportation	1,300	1,300	396	904
Materials and Supplies	8,900	8,900	3,678	5,222
Contractual Services	<u>59,600</u>	<u>59,830</u>	<u>51,208</u>	<u>8,622</u>
Total Treasurer	268,412	268,412	246,204	22,208
Prosecutor:				
Personal Services	956,076	956,076	848,150	107,926
Travel and Transportation	6,800	7,972	6,357	1,615
Materials and Supplies	9,500	7,273	5,922	1,351
Contractual Services	<u>98,577</u>	<u>108,643</u>	<u>80,862</u>	<u>27,781</u>
Total Prosecutor	1,070,953	1,079,964	941,291	138,673
Data Processing:				
Personal Services	757,957	746,561	669,323	77,238
Materials and Supplies	13,000	20,147	18,888	1,259
Contractual Services	370,315	413,051	401,991	11,060
Capital Outlay	<u>0</u>	<u>35,125</u>	<u>35,025</u>	<u>100</u>
Total Data Processing	1,141,272	1,214,884	1,125,227	89,657
Purchasing:				
Materials and Supplies	3,500	3,952	1,452	2,500
Contractual Services	<u>258,500</u>	<u>333,585</u>	<u>319,856</u>	<u>13,729</u>
Total Purchasing	262,000	337,537	321,308	16,229
Poll Workers:				
Personal Services	<u>94,323</u>	<u>94,323</u>	<u>75,863</u>	<u>18,460</u>
Total Poll Workers	94,323	94,323	75,863	18,460
Elections:				
Personal Services	290,932	296,200	265,630	30,570
Travel and Transportation	7,000	6,672	5,401	1,271
Materials and Supplies	46,500	63,997	52,688	11,309
Contractual Services	118,900	145,749	141,941	3,808
Capital Outlay	<u>27,000</u>	<u>17,300</u>	<u>9,000</u>	<u>8,300</u>
Total Elections	490,332	529,918	474,660	55,258

(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, 2017***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Recorder:				
Personal Services	288,373	287,673	266,121	21,552
Materials and Supplies	9,500	8,355	2,122	6,233
Contractual Services	6,739	7,884	3,724	4,160
Total Recorder	<u>304,612</u>	<u>303,912</u>	<u>271,967</u>	<u>31,945</u>
Microfilm:				
Personal Services	45,628	46,328	36,146	10,182
Material and Supplies	10,000	10,000	4,176	5,824
Contractual Services	3,500	3,500	26	3,474
Total Microfilm	<u>59,128</u>	<u>59,828</u>	<u>40,348</u>	<u>19,480</u>
Copiers:				
Materials and Supplies	40,000	44,465	32,644	11,821
Contractual Services	126,000	197,464	155,423	42,041
Total Copiers	<u>166,000</u>	<u>241,929</u>	<u>188,067</u>	<u>53,862</u>
Maintenance and Operations:				
Personal Services	656,020	644,500	584,515	59,985
Travel and Transportation	1,500	2,574	1,349	1,225
Materials and Supplies	168,550	200,656	164,940	35,716
Contractual Services	1,326,750	1,502,848	1,294,886	207,962
Capital Outlay	77,000	127,422	118,221	9,201
Total Maintenance and Operations	<u>2,229,820</u>	<u>2,478,000</u>	<u>2,163,911</u>	<u>314,089</u>
Annexations:				
Other Expenditures	0	118	96	22
Total Annexations	<u>0</u>	<u>118</u>	<u>96</u>	<u>22</u>
Contingencies:				
Contractual Services	500,000	273,456	0	273,456
Other Expenditures	0	24	0	24
Total Contingencies	<u>500,000</u>	<u>273,480</u>	<u>0</u>	<u>273,480</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, 2017***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Administration:				
Materials and Supplies	150	150	15	135
Contractual Services	720,600	738,567	685,522	53,045
Other Expenditures	1,000	4,303	3,303	1,000
Total Administration	<u>721,750</u>	<u>743,020</u>	<u>688,840</u>	<u>54,180</u>
Bureau of Inspection:				
Contractual Services	85,000	85,000	64,222	20,778
Total Bureau of Inspection	<u>85,000</u>	<u>85,000</u>	<u>64,222</u>	<u>20,778</u>
Court of Appeals:				
Contractual Services	32,000	32,000	32,000	0
Total Court of Appeals	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>0</u>
Common Pleas Court:				
Personal Services	317,829	319,829	316,376	3,453
Travel and Transportation	300	300	0	300
Materials and Supplies	12,750	8,066	3,710	4,356
Contractual Services	128,200	154,606	116,392	38,214
Capital Outlay	10,000	0	0	0
Total Common Pleas Court	<u>469,079</u>	<u>482,801</u>	<u>436,478</u>	<u>46,323</u>
Probate Court:				
Personal Services	259,043	252,894	237,281	15,613
Travel and Transportation	3,000	3,000	600	2,400
Materials and Supplies	8,800	8,128	7,219	909
Contractual Services	53,600	62,622	55,468	7,154
Total Probate Court	<u>324,443</u>	<u>326,644</u>	<u>300,568</u>	<u>26,076</u>
Municipal Court:				
Personal Services	1,168,857	1,176,852	1,147,238	29,614
Travel and Transportation	13,000	13,941	10,104	3,837
Materials and Supplies	82,051	91,307	63,646	27,661
Contractual Services	234,423	246,578	173,431	73,147
Other Expenditures	820	825	5	820
Capital Outlay	30,000	20,850	0	20,850
Total Municipal Court	<u>1,529,151</u>	<u>1,550,353</u>	<u>1,394,424</u>	<u>155,929</u>
Materials and Supplies	2,000	2,000	456	1,544
Total Jury Commission	<u>89,883</u>	<u>89,883</u>	<u>85,609</u>	<u>4,274</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, 2017***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Court:				
Personal Services	660,655	650,255	565,078	85,177
Travel and Transportation	14,000	7,616	2,744	4,872
Materials and Supplies	9,200	9,050	6,787	2,263
Contractual Services	487,290	507,830	490,457	17,373
Total Juvenile Court	1,171,145	1,174,751	1,065,066	109,685
Municipal Court Prosecutor:				
Contractual Services	124,200	124,200	124,200	0
Total Municipal Court Prosecutor	124,200	124,200	124,200	0
Clerk of Courts:				
Personal Services	973,124	971,134	940,486	30,648
Materials and Supplies	36,000	34,990	20,448	14,542
Contractual Services	29,500	47,901	36,599	11,302
Total Clerk of Courts	1,038,624	1,054,025	997,533	56,492
Common Pleas Magistrate:				
Personal Services	372,736	372,736	361,865	10,871
Travel and Transportation	200	0	0	0
Materials and Supplies	4,750	3,942	2,905	1,037
Contractual Services	15,600	9,750	5,017	4,733
Total Common Pleas Magistrate	393,286	386,428	369,787	16,641
Public Defender:				
Contractual Services	158,400	158,400	158,400	0
Total Public Defender	158,400	158,400	158,400	0
Dispute Resolution:				
Contractual Services	34,742	34,742	34,742	0
Total Dispute Resolution	34,742	34,742	34,742	0
Magistrate:				
Contractual Services	35,818	35,818	35,818	0
Total Magistrate	35,818	35,818	35,818	0

(Continued)

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2017***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Engineer:				
Personal Services	354,750	347,029	338,332	8,697
Materials and Supplies	3,000	3,704	2,875	829
Contractual Services	15,500	27,637	25,394	2,243
Capital Outlay	5,100	146	0	146
Total Engineer	378,350	378,516	366,601	11,915
Total General Government	14,716,837	15,101,617	13,416,658	1,684,959
Total Expenditures	30,044,691	31,154,156	28,525,416	2,628,740
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(5,476,898)	(6,586,363)	721,546	7,307,909
Other Financing Sources (Uses):				
Transfers In	0	0	118,750	118,750
Transfers Out	(1,047,078)	(1,047,078)	(1,047,078)	0
Advances In	0	0	53,500	53,500
Advances Out	0	(12,000)	(12,000)	0
Total Other Financing Sources (Uses)	(1,047,078)	(1,059,078)	(886,828)	172,250
Net Change in Fund Balance	(6,523,976)	(7,645,441)	(165,282)	7,480,159
Fund Balance at Beginning of Year	14,606,840	14,606,840	14,606,840	0
Prior Year Encumbrances	1,617,615	1,617,615	1,617,615	0
Fund Balance at End of Year	\$ 9,700,479	\$ 8,579,014	\$ 16,059,173	\$ 7,480,159

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, 2017***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 774,300	\$ 774,300	\$ 831,685	\$ 57,385
Intergovernmental Revenues	6,724,494	6,724,494	7,030,889	306,395
Charges for Services	1,050,100	1,376,717	1,318,212	(58,505)
Investment Earnings	5,000	5,000	38,904	33,904
Fines and Forfeitures	50,000	50,000	41,834	(8,166)
All Other Revenues	246,800	246,800	196,839	(49,961)
Total Revenues	8,850,694	9,177,311	9,458,363	281,052
Expenditures:				
Public Works:				
Engineering:				
Personal Services	2,714,469	2,730,415	2,335,958	394,457
Travel and Transportation	3,900	5,812	3,993	1,819
Materials and Supplies	3,113,094	3,303,459	2,702,762	600,697
Contractual Services	2,271,200	3,910,004	3,296,095	613,909
Other Expenditures	261,250	299,215	276,081	23,134
Capital Outlay	1,060,760	1,363,742	1,072,208	291,534
Total Expenditures	9,424,673	11,612,647	9,687,097	1,925,550
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(573,979)	(2,435,336)	(228,734)	2,206,602
Fund Balance at Beginning of Year	4,614,010	4,614,010	4,614,010	0
Prior Year Encumbrances	686,422	686,422	686,422	0
Fund Balance at End of Year	\$ 4,726,453	\$ 2,865,096	\$ 5,071,698	\$ 2,206,602

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, 2017***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,706,000	\$ 3,706,000	\$ 2,960,360	\$ (745,640)
Charges for Services	15,000	15,000	0	(15,000)
All Other Revenues	488,000	488,000	318,805	(169,195)
Total Revenues	4,209,000	4,209,000	3,279,165	(929,835)
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services	2,247,114	1,846,014	1,648,169	197,845
Travel and Transportation	100	400	13	387
Materials and Supplies	54,650	65,110	38,021	27,089
Contractual Services	1,343,000	1,692,465	1,344,513	347,952
Other Expenditures	600	800	315	485
Capital Outlay	16,000	18,500	12,220	6,280
Total Public Assistance	3,661,464	3,623,289	3,043,251	580,038
Job and Family Services:				
Travel and Transportation	10,600	69	69	0
Material and Supplies	1,500	6,162	6,060	102
Contractual Services	1,059,300	347,222	298,710	48,512
Other Expenditures	0	9,500	9,500	0
Total Job and Family Services	1,071,400	362,953	314,339	48,614
Total Expenditures	4,732,864	3,986,242	3,357,590	628,652
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(523,864)	222,758	(78,425)	(301,183)
Fund Balance at Beginning of Year				
Prior Year Encumbrances	1,037,804	1,037,804	1,037,804	0
Fund Balance at End of Year	\$ 637,327	\$ 1,383,949	\$ 1,082,766	\$ (301,183)

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, 2017***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 7,515,183	\$ 7,515,183	\$ 7,767,702	\$ 252,519
Intergovernmental Revenues	3,560,376	3,560,376	3,274,806	(285,570)
Charges for Services	1,265,381	1,265,381	1,422,542	157,161
Investment Earnings	850	850	2,044	1,194
All Other Revenues	80,389	80,389	40,291	(40,098)
Total Revenues	12,422,179	12,422,179	12,507,385	85,206
Expenditures:				
Health:				
Riverside School:				
Personal Services	6,456,754	6,379,015	5,748,191	630,824
Travel and Transportation	79,100	89,032	72,375	16,657
Materials and Supplies	194,900	214,088	109,005	105,083
Contractual Services	6,792,053	7,150,545	6,518,866	631,679
Other Expenditures	1,650	1,650	0	1,650
Capital Outlay	839,000	752,794	37,479	715,315
Total Riverside School	14,363,457	14,587,124	12,485,916	2,101,208
Gifts and Donations:				
Materials and Supplies	2,500	2,500	181	2,319
Contractual Services	3,000	3,000	1,671	1,329
Total Gifts and Donations	5,500	5,500	1,852	3,648
Total Expenditures	14,368,957	14,592,624	12,487,768	2,104,856
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(1,946,778)	(2,170,445)	19,617	2,190,062
Fund Balance at Beginning of Year	9,549,719	9,549,719	9,549,719	0
Prior Year Encumbrances	705,075	705,075	705,075	0
Fund Balance at End of Year	\$ 8,308,016	\$ 8,084,349	\$ 10,274,411	\$ 2,190,062

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, 2017***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,200,000	\$ 1,025,578	\$ (174,422)
Charges for Services	370,000	414,168	44,168
All Other Revenues	36,000	168,010	132,010
Total Revenues	<u>1,606,000</u>	<u>1,607,756</u>	<u>1,756</u>
Expenditures:			
Human Services:			
Child Support Enforcement:			
Personal Services	1,061,947	922,416	139,531
Travel and Transportation	1,034	833	201
Materials and Supplies	21,090	7,997	13,093
Contractual Services	880,247	731,261	148,986
Other Expenditures	1,000	0	1,000
Capital Outlay	50,000	0	50,000
Total Expenditures	<u>2,015,318</u>	<u>1,662,507</u>	<u>352,811</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(409,318)	(54,751)	354,567
Fund Balance at Beginning of Year	3,371,850	3,371,850	0
Prior Year Encumbrances	193,089	193,089	0
Fund Balance at End of Year	<u>\$ 3,155,621</u>	<u>\$ 3,510,188</u>	<u>\$ 354,567</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, 2017***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 354,012	\$ 363,572	\$ 9,560
Fines and Forfeitures	22,000	18,512	(3,488)
All Other Revenues	8,000	14,977	6,977
Total Revenues	<u>384,012</u>	<u>397,061</u>	<u>13,049</u>
Expenditures:			
Health:			
Dog and Kennel:			
Personal Services	244,070	232,413	11,657
Travel and Transportation	3,100	2,044	1,056
Materials and Supplies	40,200	13,770	26,430
Contractual Services	132,810	61,731	71,079
Other Expenditures	350	150	200
Capital Outlay	21,571	21,571	0
Total Expenditures	<u>442,101</u>	<u>331,679</u>	<u>110,422</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(58,089)	65,382	123,471
Fund Balance at Beginning of Year	423,462	423,462	0
Prior Year Encumbrances	26,123	26,123	0
Fund Balance at End of Year	<u>\$ 391,496</u>	<u>\$ 514,967</u>	<u>\$ 123,471</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, 2017***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 463,063	\$ 365,169	\$ (97,894)
Charges for Services	26,000	23,782	(2,218)
All Other Revenues	500	500	0
Total Revenues	489,563	389,451	(100,112)
Expenditures:			
Human Services:			
Victim Witness Program:			
Personal Services	294,466	292,424	2,042
Materials and Supplies	9,058	6,914	2,144
Contractual Services	5,206	4,838	368
Other Expenditures	26,000	24,153	1,847
Total Expenditures	334,730	328,329	6,401
Excess (Deficiency) of Revenues Over (Under) Expenditures	154,833	61,122	(93,711)
Other Financing Sources (Uses):			
Advances In	0	12,000	12,000
Advances Out	(53,500)	(53,500)	0
Total Other Financing Sources (Uses)	(53,500)	(41,500)	12,000
Net Change in Fund Balance	101,333	19,622	(81,711)
Fund Balance at Beginning of Year	11,846	11,846	0
Prior Year Encumbrances	150	150	0
Fund Balance at End of Year	\$ 113,329	\$ 31,618	\$ (81,711)

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017***

YOUTH SERVICES SUBSIDY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 902,075	\$ 664,021	\$ (238,054)
Charges for Services	798,700	499,926	(298,774)
Fines and Forfeitures	8,000	8,223	223
All Other Revenues	1,000	4,223	3,223
Total Revenues	1,709,775	1,176,393	(533,382)
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	382,288	351,462	30,826
Travel and Transportation	1,193	1,193	0
Materials and Supplies	15,104	11,858	3,246
Contractual Services	648,080	200,286	447,794
Capital Outlay	59,144	56,569	2,575
Total Public Safety	1,105,809	621,368	484,441
Human Services:			
Miami County Youth Center:			
Personal Services	449,814	438,673	11,141
Travel and Transportation	195	95	100
Material and Supplies	51,110	44,107	7,003
Contractual Services	149,326	124,408	24,918
Other Expenditures	1,800	1,800	0
Total Human Services	652,245	609,083	43,162
Total Expenditures	1,758,054	1,230,451	527,603
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,279)	(54,058)	(5,779)
Fund Balance at Beginning of Year	1,456,708	1,456,708	0
Prior Year Encumbrances	61,186	61,186	0
Fund Balance at End of Year	\$ 1,469,615	\$ 1,463,836	\$ (5,779)

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, 2017***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 2,900,000	\$ 3,359,756	\$ 459,756
Charges for Services	237,050	203,109	(33,941)
All Other Revenues	0	78,534	78,534
Total Revenues	3,137,050	3,641,399	504,349
Expenditures:			
Public Safety:			
Communications Center:			
Personal Services	1,678,909	1,621,926	56,983
Travel and Transportation	2,820	2,743	77
Materials and Supplies	27,301	26,551	750
Contractual Services	1,170,381	1,154,352	16,029
Capital Outlay	1,945,232	1,933,718	11,514
Total Expenditures	4,824,643	4,739,290	85,353
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,687,593)	(1,097,891)	589,702
Other Financing Sources (Uses):			
Transfers Out	(469,240)	(469,200)	40
Total Other Financing Sources (Uses)	(469,240)	(469,200)	40
Net Change in Fund Balance	(2,156,833)	(1,567,091)	589,742
Fund Balance at Beginning of Year	3,100,412	3,100,412	0
Prior Year Encumbrances	922,884	922,884	0
Fund Balance at End of Year	\$ 1,866,463	\$ 2,456,205	\$ 589,742

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, 2017***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Intergovernmental Revenues	\$ 362,042	\$ 383,192	\$ 21,150
Charges for Services	69,994	68,043	(1,951)
All Other Revenues	254	1,515	1,261
Total Revenues	<u>432,290</u>	<u>452,750</u>	<u>20,460</u>
Expenditures:			
General Government:			
Indigent Guardianship:			
Contractual Services	16,050	15,235	815
Total Indigent Guardianship	<u>16,050</u>	<u>15,235</u>	<u>815</u>
Public Defender:			
Personal Services	442,595	425,734	16,861
Travel and Transportation	1,000	324	676
Materials and Supplies	1,979	1,557	422
Contractual Services	6,672	5,322	1,350
Total Public Defender	<u>452,246</u>	<u>432,937</u>	<u>19,309</u>
Total Expenditures	<u>468,296</u>	<u>448,172</u>	<u>20,124</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,006)	4,578	40,584
Fund Balance at Beginning of Year	124,568	124,568	0
Prior Year Encumbrances	6,245	6,245	0
Fund Balance at End of Year	<u>\$ 94,807</u>	<u>\$ 135,391</u>	<u>\$ 40,584</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, 2017***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 72,000	\$ 153,801	\$ 81,801
All Other Revenues	0	7,933	7,933
Total Revenues	<u>72,000</u>	<u>161,734</u>	<u>89,734</u>
Expenditures:			
General Government:			
Treasurer:			
Personal Services	55,610	51,424	4,186
Materials and Supplies	2,636	905	1,731
Contractual Services	10,084	9,081	1,003
Capital Outlay	2,500	0	2,500
Total Treasurer	<u>70,830</u>	<u>61,410</u>	<u>9,420</u>
Prosecutor:			
Personal Services	133,056	60,543	72,513
Contractual Services	25,544	21,344	4,200
Total Prosecutor	<u>158,600</u>	<u>81,887</u>	<u>76,713</u>
Total Expenditures	<u>229,430</u>	<u>143,297</u>	<u>86,133</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(157,430)	18,437	175,867
Fund Balance at Beginning of Year	500,435	500,435	0
Prior Year Encumbrances	7,535	7,535	0
Fund Balance at End of Year	<u>\$ 350,540</u>	<u>\$ 526,407</u>	<u>\$ 175,867</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, 2017***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REAL ESTATE APPRAISAL FUND			
Revenues:			
Charges for Services	\$ 1,025,541	\$ 1,072,631	\$ 47,090
Licenses and Permits	100	15	(85)
Total Revenues	<u>1,025,641</u>	<u>1,072,646</u>	<u>47,005</u>
Expenditures:			
General Government:			
Auditor:			
Personal Services	665,319	625,244	40,075
Travel and Transportation	2,600	60	2,540
Materials and Supplies	12,498	5,563	6,935
Contractual Services	696,342	682,157	14,185
Other Expenditures	200	0	200
Capital Outlay	18,371	12,430	5,941
Total Expenditures	<u>1,395,330</u>	<u>1,325,454</u>	<u>69,876</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(369,689)	(252,808)	116,881
Fund Balance at Beginning of Year	449,907	449,907	0
Prior Year Encumbrances	91,349	91,349	0
Fund Balance at End of Year	<u>\$ 171,567</u>	<u>\$ 288,448</u>	<u>\$ 116,881</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, 2017***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 76,750	\$ 31,875	\$ (44,875)
Total Revenues	<u>76,750</u>	<u>31,875</u>	<u>(44,875)</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	40,711	40,711	0
Other Expenditures	<u>1,578</u>	<u>1,578</u>	<u>0</u>
Total Expenditures	<u>42,289</u>	<u>42,289</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	34,461	(10,414)	(44,875)
Fund Balance at Beginning of Year	18,229	18,229	0
Prior Year Encumbrances	1,211	1,211	0
Fund Balance at End of Year	<u>\$ 53,901</u>	<u>\$ 9,026</u>	<u>\$ (44,875)</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, 2017***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 147,483	\$ 140,958	\$ (6,525)
Intergovernmental Revenues	<u>12,000</u>	<u>19,540</u>	<u>7,540</u>
Total Revenues	<u>159,483</u>	<u>160,498</u>	<u>1,015</u>
Expenditures:			
Conservation and Recreation:			
Auditor:			
Contractual Services	<u>134,177</u>	<u>133,586</u>	<u>591</u>
Total Expenditures	<u>134,177</u>	<u>133,586</u>	<u>591</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,306	26,912	1,606
Fund Balance at Beginning of Year	65,033	65,033	0
Fund Balance at End of Year	<u>\$ 90,339</u>	<u>\$ 91,945</u>	<u>\$ 1,606</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, 2017***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 36,000	\$ 36,000	\$ 0
Charges for Services	<u>0</u>	<u>360</u>	<u>360</u>
Total Revenues	<u>36,000</u>	<u>36,360</u>	<u>360</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Personal Services	<u>36,414</u>	<u>35,520</u>	<u>894</u>
Total Expenditures	<u>36,414</u>	<u>35,520</u>	<u>894</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(414)	840	1,254
Fund Balance at Beginning of Year	56	56	0
Fund Balance at End of Year	<u>\$ (358)</u>	<u>\$ 896</u>	<u>\$ 1,254</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, 2017***

SUPER CLEANUP FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 200,000	\$ 292,152	\$ 92,152
Total Revenues	200,000	292,152	92,152
Expenditures:			
Public Works:			
Transfer Station:			
Materials and Supplies	1,000	1,000	0
Contractual Services	52,926	8,104	44,822
Total Expenditures	53,926	9,104	44,822
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	146,074	283,048	136,974
Fund Balance at Beginning of Year	998,856	998,856	0
Prior Year Encumbrances	32,034	32,034	0
Fund Balance at End of Year	\$ 1,176,964	\$ 1,313,938	\$ 136,974

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, 2017***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 215,562	\$ 137,863	\$ (77,699)
All Other Revenues	0	66	66
Total Revenues	215,562	137,929	(77,633)
Expenditures:			
Public Safety:			
Emergency Management:			
Personal Services	113,361	97,512	15,849
Travel and Transportation	2,636	1,132	1,504
Materials and Supplies	9,144	3,100	6,044
Contractual Services	45,967	10,039	35,928
Capital Outlay	1,850	1,280	570
Total Expenditures	172,958	113,063	59,895
Excess (Deficiency) of Revenues Over (Under) Expenditures	42,604	24,866	(17,738)
Fund Balance at Beginning of Year	58,415	58,415	0
Prior Year Encumbrances	2,208	2,208	0
Fund Balance at End of Year	\$ 103,227	\$ 85,489	\$ (17,738)

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, 2017***

ENFORCEMENT AND EDUCATION FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Intergovernmental Revenues	\$ 15,200	\$ 27,997	\$ 12,797
Fines and Forfeitures	<u>15,100</u>	<u>16,787</u>	<u>1,687</u>
Total Revenues	<u>30,300</u>	<u>44,784</u>	<u>14,484</u>
Expenditures:			
General Government:			
Municipal Court:			
Materials and Supplies	10,000	6,619	3,381
Contractual Services	<u>14,670</u>	<u>9,670</u>	<u>5,000</u>
Total Expenditures	<u>24,670</u>	<u>16,289</u>	<u>8,381</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,630	28,495	22,865
Fund Balance at Beginning of Year	<u>261,090</u>	<u>261,090</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 266,720</u>	<u>\$ 289,585</u>	<u>\$ 22,865</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, 2017***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
JUVENILE DETENTION/REHABILITATION CENTER FUND			
Revenues:			
Intergovernmental Revenues	\$ 2,160,567	\$ 1,775,700	\$ (384,867)
Charges for Services	2,347,630	2,076,289	(271,341)
All Other Revenues	300	215	(85)
Total Revenues	4,508,497	3,852,204	(656,293)
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	1,416,082	1,361,872	54,210
Materials and Supplies	110,668	110,057	611
Contractual Services	365,021	356,988	8,033
Other Expenditures	900	900	0
Capital Outlay	6,295	6,295	0
Total Juvenile Court	1,898,966	1,836,112	62,854
West Central Rehabilitation:			
Personal Services	1,730,185	1,616,522	113,663
Travel and Transportation	9,916	8,685	1,231
Materials and Supplies	167,062	129,624	37,438
Contractual Services	479,062	397,187	81,875
Capital Outlay	26,751	26,235	516
Total West Central Rehabilitation	2,412,976	2,178,253	234,723
Total Expenditures	4,311,942	4,014,365	297,577
Excess (Deficiency) of Revenues Over (Under) Expenditures	196,555	(162,161)	(358,716)
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	111,555	(247,161)	(358,716)
Fund Balance at Beginning of Year	1,464,760	1,464,760	0
Prior Year Encumbrances	160,896	160,896	0
Fund Balance at End of Year	\$ 1,737,211	\$ 1,378,495	\$ (358,716)

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, 2017***

COUNTY PROBATION SERVICES FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 424,822	\$ 389,914	\$ (34,908)
Charges for Services	230,000	188,396	(41,604)
Fines and Forfeitures	15,000	25,320	10,320
Total Revenues	669,822	603,630	(66,192)
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	490,274	450,178	40,096
Travel and Transportation	1,174	1,173	1
Materials and Supplies	50,330	42,110	8,220
Contractual Services	48,551	32,744	15,807
Other Expenditures	12,570	9,310	3,260
Capital Outlay	10,823	6,323	4,500
Total Expenditures	613,722	541,838	71,884
Excess (Deficiency) of Revenues Over (Under) Expenditures	56,100	61,792	5,692
Fund Balance at Beginning of Year	420,618	420,618	0
Prior Year Encumbrances	20,760	20,760	0
Fund Balance at End of Year	\$ 497,478	\$ 503,170	\$ 5,692

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, 2017***

RECYCLE GRANT FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 20,000	\$ 20,000	\$ 0
Total Revenues	20,000	20,000	0
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	15,072	14,976	96
Materials and Supplies	1,938	1,458	480
Contractual Services	4,808	2,576	2,232
Total Expenditures	21,818	19,010	2,808
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,818)	990	2,808
Fund Balance at Beginning of Year	54,650	54,650	0
Prior Year Encumbrances	93	93	0
Fund Balance at End of Year	\$ 52,925	\$ 55,733	\$ 2,808

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, 2017***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 746,874	\$ 718,133	\$ (28,741)
Charges for Services	206,000	262,756	56,756
All Other Revenues	17,000	19,417	2,417
Total Revenues	<u>969,874</u>	<u>1,000,306</u>	<u>30,432</u>
Expenditures:			
Public Works:			
Materials and Supplies	197,535	131,386	66,149
Contractual Services	907,165	825,537	81,628
Capital Outlay	373,820	191,820	182,000
Total Expenditures	<u>1,478,520</u>	<u>1,148,743</u>	<u>329,777</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(508,646)	(148,437)	360,209
Fund Balance at Beginning of Year	1,028,907	1,028,907	0
Prior Year Encumbrances	193,816	193,816	0
Fund Balance at End of Year	<u>\$ 714,077</u>	<u>\$ 1,074,286</u>	<u>\$ 360,209</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, 2017***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 0	\$ 81	\$ 81
Intergovernmental Revenues	923,094	846,701	(76,393)
Charges for Services	0	51,137	51,137
All Other Revenues	0	95,090	95,090
Total Revenues	923,094	993,009	69,915
Expenditures:			
Public Works:			
Commissioners:			
Travel and Transportation	8,380	4,675	3,705
Materials and Supplies	8,128	6,939	1,189
Contractual Services	1,095,271	947,064	148,207
Capital Outlay	1,900	1,900	0
Total Expenditures	1,113,679	960,578	153,101
Excess (Deficiency) of Revenues Over (Under) Expenditures	(190,585)	32,431	223,016
Fund Balance at Beginning of Year	400,389	400,389	0
Prior Year Encumbrances	15,719	15,719	0
Fund Balance at End of Year	\$ 225,523	\$ 448,539	\$ 223,016

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, 2017***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILDREN'S SERVICES BOARD FUND			
Revenues:			
Intergovernmental Revenues	\$ 2,273,000	\$ 2,753,262	\$ 480,262
Charges for Services	350,000	1,150,180	800,180
All Other Revenues	29,458	60,422	30,964
Total Revenues	2,652,458	3,963,864	1,311,406
Expenditures:			
Human Services:			
Children's Services:			
Personal Services	1,747,799	1,731,806	15,993
Travel and Transportation	11,085	9,097	1,988
Materials and Supplies	34,954	21,950	13,004
Contractual Services	1,842,669	1,762,421	80,248
Other Expenditures	1,510	1,233	277
Capital Outlay	18,534	18,517	17
Total Children's Services	3,656,551	3,545,024	111,527
Children's Home Farm:			
Contractual Services	17,450	17,450	0
Total Children's Home Farm	17,450	17,450	0
Total Expenditures	3,674,001	3,562,474	111,527
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,021,543)	401,390	1,422,933
Fund Balance at Beginning of Year	3,298,216	3,298,216	0
Prior Year Encumbrances	50,654	50,654	0
Fund Balance at End of Year	\$ 2,327,327	\$ 3,750,260	\$ 1,422,933

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, 2017***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
LEGAL RESEARCH FUND			
Revenues:			
Charges for Services	\$ 6,782	\$ 5,502	\$ (1,280)
Fines and Forfeitures	93,200	87,367	(5,833)
Total Revenues	<u>99,982</u>	<u>92,869</u>	<u>(7,113)</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Contractual Services	2,200	2,200	0
Total Common Pleas Court	<u>2,200</u>	<u>2,200</u>	<u>0</u>
Juvenile Court:			
Materials and Supplies	1,000	276	724
Contractual Services	3,000	2,889	111
Capital Outlay	1,000	0	1,000
Total Juvenile Court	<u>5,000</u>	<u>3,165</u>	<u>1,835</u>
Probate Court:			
Materials and Supplies	400	370	30
Contractual Services	4,816	816	4,000
Total Probate Court	<u>5,216</u>	<u>1,186</u>	<u>4,030</u>
Law Library:			
Personal Services	22,876	22,731	145
Travel and Transportation	445	249	196
Materials and Supplies	900	572	328
Contractual Services	40,291	34,901	5,390
Other Expenditures	2,000	2,000	0
Total Law Library	<u>66,512</u>	<u>60,453</u>	<u>6,059</u>
Total Expenditures	<u>78,928</u>	<u>67,004</u>	<u>11,924</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	21,054	25,865	4,811
Fund Balance at Beginning of Year	166,810	166,810	0
Prior Year Encumbrances	8,493	8,493	0
Fund Balance at End of Year	<u>\$ 196,357</u>	<u>\$ 201,168</u>	<u>\$ 4,811</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, 2017***

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

MIAMI COUNTY, OHIO

***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, 2017***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
LAW ENFORCEMENT FUND			
Revenues:			
Intergovernmental Revenues	\$ 78,999	\$ 73,017	\$ (5,982)
Charges for Services	55,000	51,650	(3,350)
Fines and Forfeitures	1,500	3,270	1,770
Total Revenues	<u>135,499</u>	<u>127,937</u>	<u>(7,562)</u>
Expenditures:			
Public Safety:			
Sheriff:			
Personal Services	4,111	2,875	1,236
Materials and Supplies	5,140	2,840	2,300
Contractual Services	127,614	119,507	8,107
Other Expenditures	50	0	50
Capital Outlay	9,160	6,911	2,249
Total Expenditures	<u>146,075</u>	<u>132,133</u>	<u>13,942</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,576)	(4,196)	6,380
Fund Balance at Beginning of Year	281,737	281,737	0
Prior Year Encumbrances	19,840	19,840	0
Fund Balance at End of Year	<u>\$ 291,001</u>	<u>\$ 297,381</u>	<u>\$ 6,380</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, 2017***

CERTIFICATE OF TITLE ADMINISTRATION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 550,000	\$ 664,770	\$ 114,770
All Other Revenues	0	842	842
Total Revenues	<u>550,000</u>	<u>665,612</u>	<u>115,612</u>
Expenditures:			
General Government:			
Clerk of Courts:			
Personal Services	446,867	429,369	17,498
Travel and Transportation	1,500	0	1,500
Materials and Supplies	16,500	4,588	11,912
Contractual Services	70,644	43,492	27,152
Capital Outlay	5,000	0	5,000
Total Expenditures	<u>540,511</u>	<u>477,449</u>	<u>63,062</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,489	188,163	178,674
Other Financing Sources (Uses):			
Transfers Out	<u>(34,933)</u>	0	34,933
Total Other Financing Sources (Uses)	<u>(34,933)</u>	0	34,933
Net Change in Fund Balance	(25,444)	188,163	213,607
Fund Balance at Beginning of Year	<u>1,081,183</u>	<u>1,081,183</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,055,739</u>	<u>\$ 1,269,346</u>	<u>\$ 213,607</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, 2017***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 50,000	\$ 62,399	\$ 12,399
Total Revenues	<u>50,000</u>	<u>62,399</u>	<u>12,399</u>
Expenditures:			
General Government:			
Recorder:			
Travel and Transportation	2,500	1,360	1,140
Materials and Supplies	34,000	1,884	32,116
Contractual Services	72,613	10,358	62,255
Capital Outlay	<u>150,469</u>	<u>107,339</u>	<u>43,130</u>
Total Expenditures	<u>259,582</u>	<u>120,941</u>	<u>138,641</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(209,582)	(58,542)	151,040
Fund Balance at Beginning of Year	215,564	215,564	0
Prior Year Encumbrances	8,289	8,289	0
Fund Balance at End of Year	<u>\$ 14,271</u>	<u>\$ 165,311</u>	<u>\$ 151,040</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, 2017***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 201,155	\$ 219,544	\$ 18,389
Total Revenues	201,155	219,544	18,389
Expenditures:			
General Government:			
Municipal Court:			
Materials and Supplies	28,900	15,185	13,715
Contractual Services	128,850	106,625	22,225
Capital Outlay	35,500	3,223	32,277
Total Municipal Court	193,250	125,033	68,217
Common Pleas Court:			
Contractual Services	22,000	885	21,115
Total Common Pleas Court	22,000	885	21,115
Probate Court:			
Materials and Supplies	1,500	1,223	277
Contractual Services	5,000	0	5,000
Capital Outlay	500	0	500
Total Probate Court	7,000	1,223	5,777
Juvenile Court:			
Personal Services	5,510	4,377	1,133
Materials and Supplies	1,000	265	735
Contractual Services	3,500	1,000	2,500
Capital Outlay	1,000	0	1,000
Total Juvenile Court	11,010	5,642	5,368
Total Expenditures	233,260	132,783	100,477
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,105)	86,761	118,866
Fund Balance at Beginning of Year	690,925	690,925	0
Prior Year Encumbrances	12,540	12,540	0
Fund Balance at End of Year	\$ 671,360	\$ 790,226	\$ 118,866

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, 2017***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 70,560	\$ 70,560	\$ 0
Fines and Forfeitures	68,000	84,013	16,013
Total Revenues	<u>138,560</u>	<u>154,573</u>	<u>16,013</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	97,976	96,179	1,797
Total Municipal Court	<u>97,976</u>	<u>96,179</u>	<u>1,797</u>
Juvenile Court:			
Materials and Supplies	1,000	0	1,000
Capital Outlay	1,000	0	1,000
Total Juvenile Court	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Total Expenditures	<u>99,976</u>	<u>96,179</u>	<u>3,797</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	38,584	58,394	19,810
Fund Balance at Beginning of Year	<u>224,367</u>	<u>224,367</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 262,951</u>	<u>\$ 282,761</u>	<u>\$ 19,810</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, 2017***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 160,000	\$ 150,568	\$ (9,432)
Total Revenues	<u>160,000</u>	<u>150,568</u>	<u>(9,432)</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	41,617	40,271	1,346
Contractual Services	130,601	123,836	6,765
Other Expenditures	4,997	2,997	2,000
Total Expenditures	<u>177,215</u>	<u>167,104</u>	<u>10,111</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,215)	(16,536)	679
Fund Balance at Beginning of Year	155,302	155,302	0
Prior Year Encumbrances	7,474	7,474	0
Fund Balance at End of Year	<u>\$ 145,561</u>	<u>\$ 146,240</u>	<u>\$ 679</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, 2017***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 37,000	\$ 28,571	\$ (8,429)
All Other Revenues	0	18	18
Total Revenues	<u>37,000</u>	<u>28,589</u>	<u>(8,411)</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Materials and Supplies	1,200	0	1,200
Contractual Services	9,368	7,067	2,301
Total Expenditures	<u>10,568</u>	<u>7,067</u>	<u>3,501</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	26,432	21,522	(4,910)
Fund Balance at Beginning of Year	137,701	137,701	0
Prior Year Encumbrances	1,749	1,749	0
Fund Balance at End of Year	<u>\$ 165,882</u>	<u>\$ 160,972</u>	<u>\$ (4,910)</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, 2017***

FOOD SERVICES FUND			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 154,100	\$ 153,420	\$ (680)
Total Revenues	<u>154,100</u>	<u>153,420</u>	<u>(680)</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	5,000	0	5,000
Total Sheriff	<u>5,000</u>	<u>0</u>	<u>5,000</u>
West Central Rehabilitation:			
Personal Services	20,641	10,060	10,581
Materials and Supplies	194,117	187,735	6,382
Total West Central Rehabilitation	<u>214,758</u>	<u>197,795</u>	<u>16,963</u>
Total Public Safety	<u>219,758</u>	<u>197,795</u>	<u>21,963</u>
Human Services:			
Miami County Youth Center:			
Materials and Supplies	13,605	13,605	0
Total Human Services	<u>13,605</u>	<u>13,605</u>	<u>0</u>
Total Expenditures	<u>233,363</u>	<u>211,400</u>	<u>21,963</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(79,263)	(57,980)	21,283
Fund Balance at Beginning of Year	194,035	194,035	0
Prior Year Encumbrances	10,399	10,399	0
Fund Balance at End of Year	<u>\$ 125,171</u>	<u>\$ 146,454</u>	<u>\$ 21,283</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, 2017***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
COMMON PLEAS COURT - SPECIAL PROJECTS FUND			
Revenues:			
Charges for Services	\$ 110,000	\$ 106,942	\$ (3,058)
Total Revenues	<u>110,000</u>	<u>106,942</u>	<u>(3,058)</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Travel and Transportation	7,885	2,613	5,272
Materials and Supplies	5,500	3,653	1,847
Contractual Services	43,681	36,375	7,306
Capital Outlay	<u>10,590</u>	<u>3,590</u>	<u>7,000</u>
Total Expenditures	<u>67,656</u>	<u>46,231</u>	<u>21,425</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	42,344	60,711	18,367
Fund Balance at Beginning of Year	301,477	301,477	0
Prior Year Encumbrances	<u>13,300</u>	<u>13,300</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 357,121</u>	<u>\$ 375,488</u>	<u>\$ 18,367</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, 2017***

SHERIFF'S JUVENILE SAFETY TRUST FUND

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

MIAMI COUNTY, OHIO

***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, 2017***

MUNICIPAL COURT RESTITUTION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 40,000	\$ 31,785	\$ (8,215)
Total Revenues	<u>40,000</u>	<u>31,785</u>	<u>(8,215)</u>
Expenditures:			
General Government:			
Municipal Court:			
Contractual Services	38,975	33,855	5,120
Other Expenditures	102	102	0
Total Expenditures	<u>39,077</u>	<u>33,957</u>	<u>5,120</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	923	(2,172)	(3,095)
Fund Balance at Beginning of Year	(6,043)	(6,043)	0
Prior Year Encumbrances	11,318	11,318	0
Fund Balance at End of Year	<u>\$ 6,198</u>	<u>\$ 3,103</u>	<u>\$ (3,095)</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, 2017***

	<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	4,250	4,250	0
Total Expenditures	4,250	4,250	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,250)	(4,250)	0
Fund Balance at Beginning of Year	21,624	21,624	0
Prior Year Encumbrances	3,000	3,000	0
Fund Balance at End of Year	<u>\$ 20,374</u>	<u>\$ 20,374</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, 2017***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
D.A.R.E. TRUST FUND			
Revenues:			
All Other Revenues	\$ 0	\$ 250	\$ 250
Total Revenues	<u>0</u>	<u>250</u>	<u>250</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	1,000	0	1,000
Total Expenditures	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	250	1,250
Fund Balance at Beginning of Year	1,407	1,407	0
Fund Balance at End of Year	<u>\$ 407</u>	<u>\$ 1,657</u>	<u>\$ 1,250</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, 2017***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	1,026,010	1,026,010	0
Interest and Fiscal Charges	<u>564,380</u>	<u>564,279</u>	<u>101</u>
Total Expenditures	<u>1,590,390</u>	<u>1,590,289</u>	<u>101</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,590,390)	(1,590,289)	101
Other Financing Sources (Uses):			
Transfers In	<u>1,601,004</u>	<u>1,601,278</u>	<u>274</u>
Total Other Financing Sources (Uses)	<u>1,601,004</u>	<u>1,601,278</u>	<u>274</u>
Net Change in Fund Balance	10,614	10,989	375
Fund Balance at Beginning of Year	<u>99,941</u>	<u>99,941</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 110,555</u>	<u>\$ 110,930</u>	<u>\$ 375</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, 2017***

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	0	0	0
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, 2017***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 290,000	\$ 292,154	\$ 2,154
Intergovernmental Revenues	155,162	155,108	(54)
Charges for Services	561,228	561,228	0
Total Revenues	<u>1,006,390</u>	<u>1,008,490</u>	<u>2,100</u>
Expenditures:			
Capital Outlay:			
Commissioners:			
Capital Outlay	1,983,460	1,436,787	546,673
Total Expenditures	<u>1,983,460</u>	<u>1,436,787</u>	<u>546,673</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(977,070)	(428,297)	548,773
Fund Balance at Beginning of Year	(400,667)	(400,667)	0
Prior Year Encumbrances	894,195	894,195	0
Fund Balance at End of Year	<u>\$ (483,542)</u>	<u>\$ 65,231</u>	<u>\$ 548,773</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, 2017***

HEALTH CARE IMPROVEMENT FUND			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	687,750	687,750	0
Fund Balance at End of Year	<u>\$ 687,750</u>	<u>\$ 687,750</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, 2017***

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

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 15,200	\$ 11,924	\$ (3,276)
Total Revenues	<u>15,200</u>	<u>11,924</u>	<u>(3,276)</u>
Expenditures:			
Debt Service:			
Interest and Fiscal Charges	2,248	2,248	0
Total Expenditures	<u>2,248</u>	<u>2,248</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,952	9,676	(3,276)
Other Financing Sources (Uses):			
Advances Out	(11,191)	(11,190)	1
Total Other Financing Sources (Uses)	<u>(11,191)</u>	<u>(11,190)</u>	<u>1</u>
Net Change in Fund Balance	1,761	(1,514)	(3,275)
Fund Balance at Beginning of Year	5,712	5,712	0
Fund Balance at End of Year	<u>\$ 7,473</u>	<u>\$ 4,198</u>	<u>\$ (3,275)</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, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
Payroll Deductions Fund				
Assets:				
Cash and Cash Equivalents	\$665,255	\$9,273,477	(\$9,268,106)	\$670,626
Total Assets	<u>\$665,255</u>	<u>\$9,273,477</u>	<u>(\$9,268,106)</u>	<u>\$670,626</u>
Liabilities:				
Due To Others	\$665,255	\$9,273,477	(\$9,268,106)	\$670,626
Total Liabilities	<u>\$665,255</u>	<u>\$9,273,477</u>	<u>(\$9,268,106)</u>	<u>\$670,626</u>
Workers' Compensation Fund				
Assets:				
Cash and Cash Equivalents	\$2,426,980	\$548,417	(\$174,189)	\$2,801,208
Total Assets	<u>\$2,426,980</u>	<u>\$548,417</u>	<u>(\$174,189)</u>	<u>\$2,801,208</u>
Liabilities:				
Due To Others	\$2,426,980	\$548,417	(\$174,189)	\$2,801,208
Total Liabilities	<u>\$2,426,980</u>	<u>\$548,417</u>	<u>(\$174,189)</u>	<u>\$2,801,208</u>
Local Government Fund				
Assets:				
Cash and Cash Equivalents	\$357	\$6,154,861	(\$6,154,861)	\$357
Total Assets	<u>\$357</u>	<u>\$6,154,861</u>	<u>(\$6,154,861)</u>	<u>\$357</u>
Liabilities:				
Due To Others	\$357	\$6,154,861	(\$6,154,861)	\$357
Total Liabilities	<u>\$357</u>	<u>\$6,154,861</u>	<u>(\$6,154,861)</u>	<u>\$357</u>
Auto Registration Fund				
Assets:				
Cash and Cash Equivalents	\$78,663	\$4,458,772	(\$4,459,072)	\$78,363
Total Assets	<u>\$78,663</u>	<u>\$4,458,772</u>	<u>(\$4,459,072)</u>	<u>\$78,363</u>
Liabilities:				
Intergovernmental Payables	\$78,663	\$4,458,772	(\$4,459,072)	\$78,363
Total Liabilities	<u>\$78,663</u>	<u>\$4,458,772</u>	<u>(\$4,459,072)</u>	<u>\$78,363</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
Township Gas Fund				
Assets:				
Cash and Cash Equivalents	\$4,993	\$1,069,555	(\$1,069,555)	\$4,993
Total Assets	\$4,993	\$1,069,555	(\$1,069,555)	\$4,993
Liabilities:				
Accrued Liabilities	\$4,993	\$1,069,555	(\$1,069,555)	\$4,993
Total Liabilities	\$4,993	\$1,069,555	(\$1,069,555)	\$4,993
 Cigarette Tax Fund				
Assets:				
Cash and Cash Equivalents	\$93	\$12,200	(\$12,200)	\$93
Total Assets	\$93	\$12,200	(\$12,200)	\$93
Liabilities:				
Due To Others	\$93	\$12,200	(\$12,200)	\$93
Total Liabilities	\$93	\$12,200	(\$12,200)	\$93
 Special Emergency Planning Fund				
Assets:				
Cash and Cash Equivalents	\$61,563	\$25,232	(\$27,019)	\$59,776
Total Assets	\$61,563	\$25,232	(\$27,019)	\$59,776
Liabilities:				
Due To Others	\$61,563	\$25,232	(\$27,019)	\$59,776
Total Liabilities	\$61,563	\$25,232	(\$27,019)	\$59,776
 Inheritance Tax Fund				
Assets:				
Cash and Cash Equivalents	\$337,470	\$7,407	(\$59,632)	\$285,245
Total Assets	\$337,470	\$7,407	(\$59,632)	\$285,245
Liabilities:				
Due To Others	\$337,470	\$7,407	(\$59,632)	\$285,245
Total Liabilities	\$337,470	\$7,407	(\$59,632)	\$285,245

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
Undivided Tax Settlement Fund				
Assets:				
Cash and Cash Equivalents	\$830,630	\$109,076,316	(\$108,726,158)	\$1,180,788
Investments	1,396,234	1,719,849	(1,396,234)	1,719,849
Taxes Receivable	80,908,376	87,525,907	(80,908,376)	87,525,907
Total Assets	\$83,135,240	\$198,322,072	(\$191,030,768)	\$90,426,544
Liabilities:				
Due To Others	\$83,135,240	\$198,322,072	(\$191,030,768)	\$90,426,544
Total Liabilities	\$83,135,240	\$198,322,072	(\$191,030,768)	\$90,426,544
Special Assessment Collection Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$4,352,118	(\$4,352,118)	\$0
Special Assessments Receivable	5,168,278	5,787,528	(5,168,278)	5,787,528
Total Assets	\$5,168,278	\$10,139,646	(\$9,520,396)	\$5,787,528
Liabilities:				
Due To Others	\$5,168,278	\$10,139,646	(\$9,520,396)	\$5,787,528
Total Liabilities	\$5,168,278	\$10,139,646	(\$9,520,396)	\$5,787,528
Tri-County Board Fund				
Assets:				
Cash and Cash Equivalents	\$2,418,941	\$2,787,226	(\$2,443,650)	\$2,762,517
Investments	4,066,077	4,023,681	(4,066,077)	4,023,681
Taxes Receivable	2,076,609	2,041,350	(2,076,609)	2,041,350
Total Assets	\$8,561,627	\$8,852,257	(\$8,586,336)	\$8,827,548
Liabilities:				
Due To Others	\$8,561,627	\$8,852,257	(\$8,586,336)	\$8,827,548
Total Liabilities	\$8,561,627	\$8,852,257	(\$8,586,336)	\$8,827,548

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
County Court Agency Fund				
Assets:				
Cash and Cash Equivalents	\$242,860	\$3,203,047	(\$3,178,806)	\$267,101
Accounts Receivable	678,363	721,858	(678,363)	721,858
Total Assets	\$921,223	\$3,924,905	(\$3,857,169)	\$988,959
Liabilities:				
Due To Others	\$921,223	\$3,924,905	(\$3,857,169)	\$988,959
Total Liabilities	\$921,223	\$3,924,905	(\$3,857,169)	\$988,959
General County Agency Fund				
Assets:				
Cash and Cash Equivalents	\$1,037,493	\$25,136,477	(\$24,966,515)	\$1,207,455
Total Assets	\$1,037,493	\$25,136,477	(\$24,966,515)	\$1,207,455
Liabilities:				
Due To Others	\$1,037,493	\$25,136,477	(\$24,966,515)	\$1,207,455
Total Liabilities	\$1,037,493	\$25,136,477	(\$24,966,515)	\$1,207,455
Other County Agencies Fund				
Assets:				
Cash and Cash Equivalents	\$2,733,681	\$3,451,054	(\$3,127,796)	\$3,056,939
Investments	4,595,139	4,452,495	(4,595,139)	4,452,495
Taxes Receivable	2,823,607	4,077,505	(2,823,607)	4,077,505
Total Assets	\$10,152,427	\$11,981,054	(\$10,546,542)	\$11,586,939
Liabilities:				
Due To Others	\$10,152,427	\$11,981,054	(\$10,546,542)	\$11,586,939
Total Liabilities	\$10,152,427	\$11,981,054	(\$10,546,542)	\$11,586,939
Hotel and Motel Lodging Tax Fund				
Assets:				
Cash and Cash Equivalents	\$4,331	\$470,459	(\$473,802)	\$988
Total Assets	\$4,331	\$470,459	(\$473,802)	\$988
Liabilities:				
Due To Others	\$4,331	\$470,459	(\$473,802)	\$988
Total Liabilities	\$4,331	\$470,459	(\$473,802)	\$988

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
State Board of Building Standards Fund				
Assets:				
Cash and Cash Equivalents	\$10,394	\$39,318	(\$42,350)	\$7,362
Total Assets	\$10,394	\$39,318	(\$42,350)	\$7,362
Liabilities:				
Due To Others	\$10,394	\$39,318	(\$42,350)	\$7,362
Total Liabilities	\$10,394	\$39,318	(\$42,350)	\$7,362
 Total - All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$10,853,704	\$170,065,936	(\$168,535,829)	\$12,383,811
Investments	10,057,450	10,196,025	(10,057,450)	10,196,025
Taxes Receivable	85,808,592	93,644,762	(85,808,592)	93,644,762
Accounts Receivable	678,363	721,858	(678,363)	721,858
Special Assessments Receivable	5,168,278	5,787,528	(5,168,278)	5,787,528
Total Assets	\$112,566,387	\$280,416,109	(\$270,248,512)	\$122,733,984
Liabilities:				
Intergovernmental Payables	\$78,663	\$4,458,772	(\$4,459,072)	\$78,363
Due to Others	112,482,731	274,887,782	(264,719,885)	122,650,628
Accrued Liabilities	4,993	1,069,555	(1,069,555)	4,993
Total Liabilities	\$112,566,387	\$280,416,109	(\$270,248,512)	\$122,733,984

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)*

	2008	2009	2010	2011
Governmental Activities:	*		*	
Net Investment in Capital Assets	\$78,053,727	\$75,816,438	\$80,495,795	\$76,873,751
Restricted	27,605,258	28,447,736	27,924,768	29,506,150
Unrestricted	17,063,147	18,177,572	14,393,118	19,033,723
Total Governmental Activities Net Position	<u>\$122,722,132</u>	<u>\$122,441,746</u>	<u>\$122,813,681</u>	<u>\$125,413,624</u>
Business-type Activities:				*
Net Investment in Capital Assets	\$5,094,224	\$7,277,791	\$12,746,045	\$16,374,119
Unrestricted	3,152,627	1,684,946	2,225,637	3,318,358
Total Business-type Activities Net Position	<u>\$8,246,851</u>	<u>\$8,962,737</u>	<u>\$14,971,682</u>	<u>\$19,692,477</u>
Primary Government:				
Net Investment in Capital Assets	\$83,147,951	\$83,094,229	\$93,241,840	\$93,247,870
Restricted	27,605,258	28,447,736	27,924,768	29,506,150
Unrestricted	20,215,774	19,862,518	16,618,755	22,352,081
Total Primary Government Net Position	<u>\$130,968,983</u>	<u>\$131,404,483</u>	<u>\$137,785,363</u>	<u>\$145,106,101</u>

Source: County Auditor's Office

* - Restated

Miami County, Ohio

2012	2013	2014	2015	2016	2017
		*	*		
\$85,184,865	\$84,623,128	\$86,005,206	\$94,156,251	\$95,608,351	\$97,759,948
41,635,181	48,622,838	52,747,621	48,232,112	52,321,051	52,299,804
10,991,479	13,699,188	(7,600,496)	(5,071,531)	(4,940,378)	(10,846,109)
<u>\$137,811,525</u>	<u>\$146,945,154</u>	<u>\$131,152,331</u>	<u>\$137,316,832</u>	<u>\$142,989,024</u>	<u>\$139,213,643</u>
		*	*		
\$23,385,478	\$23,150,045	\$23,324,831	\$22,946,945	\$23,720,481	\$24,730,864
4,021,911	5,290,439	5,562,414	7,298,491	7,083,255	6,568,582
<u>\$27,407,389</u>	<u>\$28,440,484</u>	<u>\$28,887,245</u>	<u>\$30,245,436</u>	<u>\$30,803,736</u>	<u>\$31,299,446</u>
\$108,570,343	\$107,773,173	\$109,330,037	\$117,103,196	\$119,328,832	\$122,490,812
41,635,181	48,622,838	52,747,621	48,232,112	52,321,051	52,299,804
15,013,390	18,989,627	(2,038,082)	2,226,960	2,142,877	(4,277,527)
<u>\$165,218,914</u>	<u>\$175,385,638</u>	<u>\$160,039,576</u>	<u>\$167,562,268</u>	<u>\$173,792,760</u>	<u>\$170,513,089</u>

Miami County, Ohio

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

	2008	2009	2010	2011
Expenses				
Governmental Activities:				
Public Safety	\$19,526,936	\$19,547,540	\$18,139,014	\$16,418,718
Health	13,501,156	14,234,058	14,011,503	13,390,803
Human Services	15,692,390	14,987,085	12,761,984	12,390,060
Conservation and Recreation	612,086	602,603	538,551	542,840
Public Works	10,150,601	10,809,904	11,840,755	14,052,691
General Government	15,398,717	15,246,637	12,851,916	14,671,764
Interest and Fiscal Charges	237,609	250,342	351,205	496,312
<i>Total Governmental Activities Expenses</i>	<u>75,119,495</u>	<u>75,678,169</u>	<u>70,494,928</u>	<u>71,963,188</u>
Business-type Activities:				
Water	1,341,121	1,469,710	1,465,738	1,716,456
Sewer	1,642,150	2,282,710	2,463,509	3,038,304
Transfer Station	5,145,223	4,482,949	5,140,902	5,328,031
Sheriff Police Rotary	415,074	419,668	409,201	421,552
<i>Total Business-type Activities Expenses</i>	<u>8,543,568</u>	<u>8,655,037</u>	<u>9,479,350</u>	<u>10,504,343</u>
<i>Total Primary Government Expenses</i>	<u>\$83,663,063</u>	<u>\$84,333,206</u>	<u>\$79,974,278</u>	<u>\$82,467,531</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
Public Safety	\$5,236,592	\$5,248,129	\$6,311,731	\$4,169,361
Health	537,483	542,738	682,346	671,843
Human Services	2,738,276	2,186,559	2,130,811	2,067,902
Public Works	1,568,107	1,688,791	2,501,104	2,279,469
General Government	6,440,503	5,380,347	6,015,375	5,948,000
Operating Grants and Contributions	19,217,099	21,544,583	15,142,033	16,371,227
Capital Grants and Contributions	5,381,366	9,717,152	6,327,060	11,496,687
<i>Total Governmental Activities Program Revenues</i>	<u>41,119,426</u>	<u>46,308,299</u>	<u>39,110,460</u>	<u>43,004,489</u>

Miami County, Ohio

2012	2013	2014	2015	2016	2017
\$15,692,704	\$16,819,974	\$18,205,049	\$20,363,663	\$19,887,699	\$24,337,634
15,901,185	16,571,844	16,925,372	16,775,153	19,729,564	18,676,528
11,075,877	11,228,512	11,598,335	12,255,315	12,491,038	12,084,431
605,984	546,876	609,658	543,547	544,862	479,399
8,397,223	11,004,745	8,455,479	15,206,194	8,571,845	9,259,120
14,678,303	14,297,379	14,860,827	15,569,575	16,912,359	18,965,774
320,406	372,758	404,156	382,933	570,481	580,037
<u>66,671,682</u>	<u>70,842,088</u>	<u>71,058,876</u>	<u>81,096,380</u>	<u>78,707,848</u>	<u>84,382,923</u>
1,462,077	1,420,753	1,361,687	1,635,761	1,773,342	1,706,829
2,491,626	2,671,319	2,415,864	2,650,494	2,328,792	2,586,992
5,378,338	4,924,796	4,136,491	3,915,890	4,872,273	5,222,292
332,117	327,898	259,978	231,113	249,015	295,467
<u>9,664,158</u>	<u>9,344,766</u>	<u>8,174,020</u>	<u>8,433,258</u>	<u>9,223,422</u>	<u>9,811,580</u>
<u>\$76,335,840</u>	<u>\$80,186,854</u>	<u>\$79,232,896</u>	<u>\$89,529,638</u>	<u>\$87,931,270</u>	<u>\$94,194,503</u>
\$5,060,027	\$4,788,928	\$5,199,014	\$7,551,895	\$5,033,012	\$5,548,934
633,780	932,803	959,397	1,078,285	1,769,113	1,784,058
1,738,403	2,102,213	2,463,601	2,663,718	2,738,686	2,239,982
1,114,844	1,579,475	2,024,401	2,560,828	1,639,010	1,830,760
6,073,523	5,478,067	6,377,138	6,627,523	6,651,707	6,979,326
17,690,268	21,332,101	18,045,777	19,506,422	22,001,300	16,306,987
13,108,196	8,977,920	8,300,509	12,147,520	8,524,454	8,577,655
<u>45,419,041</u>	<u>45,191,507</u>	<u>43,369,837</u>	<u>52,136,191</u>	<u>48,357,282</u>	<u>43,267,702</u>

(Continued)

Miami County, Ohio

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

	2008	2009	2010	2011
Business-type Activities:				
Charges for Services				
Water	1,234,564	1,400,272	1,514,081	1,635,328
Sewer	1,826,296	1,837,662	2,277,358	2,210,553
Transfer Station	5,388,401	4,724,944	4,931,863	5,306,795
Sheriff Police Rotary	440,144	453,597	450,831	436,890
Operating Grants and Contributions	0	0	2,000	0
Capital Grants and Contributions	630,225	954,448	6,312,162	3,982,755
<i>Total Business-type Activities Program Revenues</i>	9,519,630	9,370,923	15,488,295	13,572,321
<i>Total Primary Government Program Revenues</i>	50,639,056	55,679,222	54,598,755	56,576,810
Net (Expense)/Revenue				
Governmental Activities	(34,000,069)	(29,369,870)	(31,384,468)	(28,958,699)
Business-type Activities	976,062	715,886	6,008,945	3,067,978
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$33,024,007)	(\$28,653,984)	(\$25,375,523)	(\$25,890,721)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$12,025,273	\$11,543,867	\$11,660,153	\$11,630,674
Sales Taxes	10,903,586	10,212,579	13,068,296	13,898,866
Intergovernmental, Unrestricted	4,597,786	5,566,441	5,582,505	4,645,087
Investment Earnings	2,586,035	1,050,564	399,929	467,556
Miscellaneous	754,691	716,033	657,784	916,459
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	30,867,371	29,089,484	31,368,667	31,558,642
Business-type Activities:				
Investment Earnings	(2,431)	0	0	0
Transfers	0	0	0	0
<i>Total Business-type Activities</i>	(2,431)	0	0	0
<i>Total Primary Government</i>	\$30,864,940	\$29,089,484	\$31,368,667	\$31,558,642
Change in Net Position				
Governmental Activities	(\$3,132,698)	(\$280,386)	(\$15,801)	\$2,599,943
Business-type Activities	973,631	715,886	6,008,945	3,067,978
<i>Total Primary Government Change in Net Position</i>	(\$2,159,067)	\$435,500	\$5,993,144	\$5,667,921

Source: County Auditor's Office

Miami County, Ohio

2012	2013	2014	2015	2016	2017
1,863,830	1,767,248	1,719,875	1,754,925	1,978,457	1,858,127
2,316,751	2,267,529	2,058,286	2,037,702	2,253,611	2,371,552
5,246,512	5,177,900	5,049,832	5,431,706	4,794,971	5,094,204
353,477	362,366	308,211	281,546	295,247	299,411
0	0	0	0	0	0
7,598,500	802,818	496,824	475,786	459,436	802,746
<u>17,379,070</u>	<u>10,377,861</u>	<u>9,633,028</u>	<u>9,981,665</u>	<u>9,781,722</u>	<u>10,426,040</u>
<u>62,798,111</u>	<u>55,569,368</u>	<u>53,002,865</u>	<u>62,117,856</u>	<u>58,139,004</u>	<u>53,693,742</u>
(21,252,641)	(25,650,581)	(27,689,039)	(28,960,189)	(30,350,566)	(41,115,221)
7,714,912	1,033,095	1,459,008	1,548,407	558,300	614,460
<u>(\$13,537,729)</u>	<u>(\$24,617,486)</u>	<u>(\$26,230,031)</u>	<u>(\$27,411,782)</u>	<u>(\$29,792,266)</u>	<u>(\$40,500,761)</u>
\$12,870,358	\$12,673,082	\$13,026,616	\$13,398,330	\$13,305,746	\$13,511,784
14,992,078	15,653,671	16,400,267	17,321,797	18,013,536	18,163,945
4,105,750	4,678,415	4,616,868	4,040,688	3,994,483	4,483,013
374,294	81,793	430,043	428,712	450,619	712,460
1,308,062	1,697,249	282,993	293,510	258,374	349,888
0	0	0	0	0	118,750
<u>33,650,542</u>	<u>34,784,210</u>	<u>34,756,787</u>	<u>35,483,037</u>	<u>36,022,758</u>	<u>37,339,840</u>
0	0	0	0	0	0
0	0	0	0	0	(118,750)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(118,750)</u>
<u>\$33,650,542</u>	<u>\$34,784,210</u>	<u>\$34,756,787</u>	<u>\$35,483,037</u>	<u>\$36,022,758</u>	<u>\$37,221,090</u>
\$12,397,901	\$9,133,629	\$7,067,748	\$6,522,848	\$5,672,192	(\$3,775,381)
7,714,912	1,033,095	1,459,008	1,548,407	558,300	495,710
<u>\$20,112,813</u>	<u>\$10,166,724</u>	<u>\$8,526,756</u>	<u>\$8,071,255</u>	<u>\$6,230,492</u>	<u>(\$3,279,671)</u>

Miami County, Ohio

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

	2008	2009	2010	2011
General Fund				
Nonspendable	\$0	\$0	\$0	\$608,364
Assigned	0	0	0	619,924
Unassigned	0	0	0	13,530,557
Reserved	1,283,243	1,569,366	1,457,500	0
Unreserved	13,782,335	9,836,526	10,759,197	0
Total General Fund	15,065,578	11,405,892	12,216,697	14,758,845
All Other Governmental Funds				
Nonspendable	0	0	0	362,752
Restricted	0	0	0	28,737,844
Committed	0	0	0	301,552
Unassigned	0	0	0	(71,394)
Reserved	3,469,785	6,295,585	6,540,518	0
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	22,832,667	22,745,377	21,013,612	0
Capital Projects Funds	3,285,072	(2,106,161)	1,774,822	0
Total All Other Governmental Funds	29,587,524	26,934,801	29,328,952	29,330,754
Total Governmental Funds	\$44,653,102	\$38,340,693	\$41,545,649	\$44,089,599

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

2012	2013	2014	2015	2016	2017
\$592,566	\$655,377	\$672,996	\$709,915	\$661,342	\$692,129
1,072,498	5,220,127	5,343,137	6,639,272	7,867,716	6,346,482
14,887,562	11,283,760	11,942,338	11,999,113	11,763,288	15,405,570
0	0	0	0	0	0
0	0	0	0	0	0
<u>16,552,626</u>	<u>17,159,264</u>	<u>17,958,471</u>	<u>19,348,300</u>	<u>20,292,346</u>	<u>22,444,181</u>
287,289	370,333	550,419	611,913	551,566	591,162
30,327,389	34,628,641	36,690,421	36,677,310	41,158,781	42,351,477
484,169	525,829	766,033	969,794	1,236,219	1,524,922
(3,764,797)	(113,764)	(161,225)	(4,672,318)	(172,211)	(65,394)
0	0	0	0	0	0
0	0	0	0	0	0
<u>27,334,050</u>	<u>35,411,039</u>	<u>37,845,648</u>	<u>33,586,699</u>	<u>42,774,355</u>	<u>44,402,167</u>
<u>\$43,886,676</u>	<u>\$52,570,303</u>	<u>\$55,804,119</u>	<u>\$52,934,999</u>	<u>\$63,066,701</u>	<u>\$66,846,348</u>

Miami County, Ohio

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

	2008	2009	2010	2011
Revenues:				
Taxes	\$22,934,316	\$21,716,888	\$24,642,365	\$25,492,122
Intergovernmental Revenues	31,213,247	32,292,173	30,947,595	30,090,830
Charges for Services	13,621,453	12,730,797	14,402,523	11,851,532
Licenses and Permits	887,866	618,133	816,818	787,109
Investment Earnings	2,553,524	1,036,191	564,401	498,547
Fines and Forfeitures	1,651,543	1,533,246	1,431,709	1,307,434
All Other Revenue	961,104	1,224,378	1,060,312	1,894,260
Total Revenue	73,823,053	71,151,806	73,865,723	71,921,834
Expenditures:				
Current:				
Public Safety	19,119,238	18,600,299	17,690,873	15,544,939
Health	13,461,964	13,801,169	13,918,324	12,853,797
Human Services	15,857,126	14,748,863	12,609,589	12,039,941
Conservation and Recreation	612,086	602,603	538,551	542,840
Public Works	9,994,405	10,217,135	11,997,282	13,213,684
General Government	14,993,615	14,576,070	13,643,226	13,524,986
Capital Outlay	853,981	4,068,048	3,982,949	1,456,394
Debt Service:				
Principal Retirement	488,185	504,400	516,886	423,179
Interest and Fiscal Charges	239,051	251,900	375,980	308,840
Total Expenditures	75,619,651	77,370,487	75,273,660	69,908,600
Excess (Deficiency) of Revenues Over Expenditures	(1,796,598)	(6,218,681)	(1,407,937)	2,013,234

Miami County, Ohio

2012	2013	2014	2015	2016	2017
\$27,828,466	\$28,408,050	\$29,710,252	\$30,719,128	\$31,290,454	\$31,737,789
28,084,064	32,371,448	30,505,093	35,499,146	34,221,721	30,708,949
12,128,557	12,603,491	12,465,900	16,070,718	13,259,977	14,342,730
1,079,176	1,062,559	1,468,834	1,563,757	1,631,344	1,651,934
378,514	93,228	430,043	428,712	450,619	712,460
1,321,412	1,254,510	1,189,452	1,233,002	1,193,406	1,259,618
1,244,690	1,385,518	2,365,447	2,135,518	2,138,537	1,584,820
<u>72,064,879</u>	<u>77,178,804</u>	<u>78,135,021</u>	<u>87,649,981</u>	<u>84,186,058</u>	<u>81,998,300</u>
15,725,885	17,040,768	17,924,264	20,449,769	18,476,107	21,242,408
15,969,575	16,939,084	17,010,565	16,808,097	19,424,145	17,659,639
11,271,869	11,423,078	11,545,539	12,223,554	12,256,813	11,201,756
605,984	546,876	609,658	543,547	544,862	479,399
7,388,860	10,785,487	11,394,608	15,829,063	9,827,812	11,522,100
14,069,902	14,081,283	14,347,335	14,918,028	15,744,547	15,684,424
6,424,365	1,436,435	1,256,269	8,804,051	1,413,579	354,504
375,871	583,700	592,850	617,000	825,300	1,242,843
334,673	464,028	405,508	384,240	559,553	607,962
<u>72,166,984</u>	<u>73,300,739</u>	<u>75,086,596</u>	<u>90,577,349</u>	<u>79,072,718</u>	<u>79,995,035</u>
(102,105)	3,878,065	3,048,425	(2,927,368)	5,113,340	2,003,265

(Continued)

Miami County, Ohio

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

	2008	2009	2010	2011
Other Financing Sources (Uses):				
Other Financing Sources - Capital Leases	0	0	0	0
Refunding General Obligation Bonds	0	0	0	3,730,850
General Obligation Bonds Issued	0	0	4,570,000	0
Premium on Refunding G.O. Bonds	0	0	0	106,770
Premium on General Obligation Bonds	0	0	40,979	0
Payment to Refunded Bond Escrow Agent	0	0	0	(3,785,568)
Transfers In	729,814	976,550	714,551	705,846
Transfers Out	(729,814)	(976,550)	(714,551)	(705,846)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>4,610,979</u>	<u>52,052</u>
Net Change in Fund Balance	<u>(\$1,796,598)</u>	<u>(\$6,218,681)</u>	<u>\$3,203,042</u>	<u>\$2,065,286</u>
 Debt Service as a Percentage of Noncapital Expenditures	 0.99%	 1.05%	 1.31%	 1.10%

Source: County Auditor's Office

Miami County, Ohio

2012	2013	2014	2015	2016	2017
0	0	0	0	0	1,648,488
0	0	0	0	0	0
0	4,620,000	0	0	4,612,302	0
0	0	0	0	0	0
0	103,106	0	0	473,786	0
0	0	0	0	0	0
971,850	929,307	1,976,516	1,118,343	1,797,601	1,720,028
(971,850)	(929,307)	(1,976,516)	(1,118,343)	(1,797,601)	(1,601,278)
<u>0</u>	<u>4,723,106</u>	<u>0</u>	<u>0</u>	<u>5,086,088</u>	<u>1,767,238</u>
<u>(\$102,105)</u>	<u>\$8,601,171</u>	<u>\$3,048,425</u>	<u>(\$2,927,368)</u>	<u>\$10,199,428</u>	<u>\$3,770,503</u>

1.22%

1.48%

1.43%

1.26%

1.85%

2.46%

Miami County, Ohio

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

Tax year	2008	2009	2010	2011
Real Property				
Assessed	\$2,075,563	\$2,104,198	\$2,103,557	\$2,110,201
Actual	5,930,180	6,011,994	6,010,163	6,029,146
Public Utility				
Assessed	54,562	53,868	56,115	57,423
Actual	155,891	153,909	160,329	164,066
Tangible Personal Property				
Assessed	64,837	0	0	0
Actual	1,037,392	0	0	0
Total				
Assessed	2,194,962	2,158,066	2,159,672	2,167,624
Actual	7,123,463	6,165,903	6,170,491	6,193,211
Assessed Value as a Percentage of Actual Value				
	30.81%	35.00%	35.00%	35.00%
Total Direct Tax Rate				
	8.81	8.81	8.81	8.81

Source: County Auditor's Office

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

Miami County, Ohio

2012	2013	2014	2015	2016	2017
\$2,112,239	\$2,046,764	\$2,061,141	\$2,080,187	\$2,202,206	\$2,214,577
6,034,969	5,847,897	5,888,974	5,943,391	6,292,017	6,327,363
61,065	66,912	69,124	71,269	76,118	79,238
174,471	191,177	197,497	203,626	217,480	226,394
0	0	0	0	0	0
0	0	0	0	0	0
2,173,304	2,113,676	2,130,265	2,151,456	2,278,324	2,293,815
6,209,440	6,039,074	6,086,471	6,147,017	6,509,497	6,553,757
35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
8.75	8.81	8.81	8.81	8.82	9.22

Miami County, Ohio

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

	2008	2009	2010	2011
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	0.06	0.06	0.06
Total	8.81	8.81	8.81	8.81
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	.40 - 9.40	.40 - 9.40
School Districts	29.50 - 70.05	29.15 - 70.05	29.15 - 70.05	29.15 - 70.05
Joint Vocational School Districts	2.58 - 5.18	2.58 - 5.36	2.58 - 5.32	2.58 - 5.32

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

Source:

County Auditor's Office
County Treasurer's Office

Miami County, Ohio

2012	2013	2014	2015	2016	2017
2.34	2.40	2.40	2.40	2.40	2.40
1.10	1.10	1.10	1.10	1.10	1.50
0.45	0.45	0.45	0.45	0.45	0.45
4.20	4.20	4.20	4.20	4.20	4.20
0.60	0.60	0.60	0.60	0.60	0.60
0.06	0.06	0.06	0.06	0.07	0.07
<u>8.75</u>	<u>8.81</u>	<u>8.81</u>	<u>8.81</u>	<u>8.82</u>	<u>9.22</u>
.70 - 18.53	1.40-18.53	1.40 - 18.53	.55 - 18.53	.55 - 18.53	.55 - 18.53
0 - 9.40	1.10 - 9.40	1.10 - 9.40	0 - 9.40	0 - 9.40	0 - 12.30
29.07 - 75.95	28.90 - 75.95	28.65 - 75.95	28.42 - 75.95	28.41 - 81.85	28.29 - 81.85
2.58 - 5.30	2.58 - 5.32	2.58 - 5.30	2.58 - 5.30	2.58 - 5.26	3.00 - 5.22

Miami County, Ohio

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

Name of Taxpayer	Nature of Business	2017		
		Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power & Light	Utilities	\$58,875,120	1	2.66%
Meijer Distribution Inc	Warehouse	15,899,670	2	0.72%
Vectren Energy Delivery	Utilities	13,650,460	3	0.62%
American Honda Motor	Manufacturing	6,970,250	4	0.31%
Pioneer Rural Electric	Utilities	6,743,090	5	0.30%
Upper Valley Medical Center	Hospital	5,930,480	6	0.27%
F & P America Mfg. Inc	Manufacturing	5,306,200	7	0.24%
Health Care Reit Inc	Health Care	3,868,320	8	0.17%
Hobart Corporation	Manufacturing	3,717,980	9	0.17%
Kroger Company	Retail	3,597,730	10	0.16%
	Subtotal	124,559,300		5.62%
	All Others	2,090,017,700		94.38%
	Total	<u>\$2,214,577,000</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2008		
		Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power and Light Company	Utilities	\$43,393,410	1	2.09%
Midamco	Retail	8,973,950	2	0.43%
American Honda Motor	Manufacturing	6,999,860	3	0.34%
Vectren Energy Delivery	Utilities	5,330,060	4	0.26%
Towne Park LLC	Apartments	5,175,530	5	0.25%
Pioneer Rural Electric	Utilities	5,112,170	6	0.25%
Hobart Corporation	Manufacturing	4,793,540	7	0.23%
MED-TERRA Inc.	Medical	4,348,180	8	0.21%
Meijer Distribution Inc.	Warehouse	4,052,830	9	0.20%
Harvey A. Tolson	Retail	3,724,630	10	0.18%
	Subtotal	91,904,160		4.44%
	All Others	1,983,658,840		95.56%
	Total	<u>\$2,075,563,000</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>2008</u>	<u>2009</u>	<u>2010</u>
Total Tax Levy (1)	\$16,817,019	\$16,271,945	\$17,091,793
Collections within the Fiscal Year of the Levy			
Current Tax Collections	16,330,796	15,844,376	16,614,668
Percent of Levy Collected	97.11%	97.37%	97.21%
Delinquent Tax Collections	<u>1,093,485</u>	<u>481,486</u>	<u>454,667</u>
Total Tax Collections (2)	17,424,281	16,325,862	17,069,335
Percent of Total Tax Collections To Tax Levy	103.61%	100.33%	99.87%
Accumulated Outstanding Delinquent Taxes	1,458,507	881,820	910,935
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	8.67%	5.42%	5.33%

Notes:

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

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

Source: County Auditor's Office

Miami County, Ohio

2011	2012	2013	2014	2015	2016	2017
\$17,248,629	\$19,239,431	\$19,262,043	\$19,479,421	\$19,727,992	\$20,538,732	\$21,460,549
16,815,236	18,779,671	18,808,282	19,028,693	19,254,911	20,070,458	21,087,430
97.49%	97.61%	97.64%	97.69%	97.60%	97.72%	98.26%
461,353	458,971	444,413	536,816	582,369	568,630	501,328
17,276,589	19,238,642	19,252,695	19,565,509	19,837,280	20,639,088	21,588,758
100.16%	100.00%	99.95%	100.44%	100.55%	100.49%	100.60%
920,963	1,015,772	995,414	951,379	860,102	825,133	704,541
5.34%	5.28%	5.17%	4.88%	4.36%	4.02%	3.28%

Miami County, Ohio

Taxable Sales By Industry (Category) Last Ten Years

	2008	2009	2010	2011
Sales Tax Payments	\$3,364,045	\$2,926,985	\$3,689,071	\$4,139,377
Direct Pay Tax Return Payments	442,275	294,993	680,578	678,571
Seller's Use Tax Return Payments	910,110	774,112	997,562	1,151,794
Consumer's Use Tax Return Payments	284,375	162,733	280,535	322,199
Motor Vehicle Tax Payments	1,578,728	1,406,095	1,759,562	1,986,967
Non-Resident Motor Vehicle Tax	24,087	13,391	23,433	34,242
Watercraft and Outboard Motors	22,307	18,739	30,252	20,434
Department of Liquor Control	30,863	31,852	40,655	42,136
Sales Tax on Motor Vehicle Fuel Refunds	4,199	3,849	1,707	3,378
Sales/Use Tax Voluntary Payments	9,254	5,376	10,523	7,939
Certified Assessment Payments	0	0	0	0
Statewide Master Numbers	4,411,571	4,276,822	5,420,346	5,494,965
Sales/Use Tax Assessment Payments	52,396	125,969	76,003	94,439
Streamlined Sales Tax Payments	3,153	4,890	5,700	6,942
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	(389)	0	0	23
Less 1% Administrative Rotary Fund	(111,181)	(99,871)	(129,516)	(139,418)
Sales/Use Tax Refunds Approved	(19,269)	(58,738)	(64,258)	(41,561)
Total	\$11,006,524	\$9,887,197	\$12,822,153	\$13,802,427
Sales Tax Rate	1.00%	1.00%	1.25%	1.25%

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

Source: State Department of Taxation

Miami County, Ohio

2012	2013	2014	2015	2016	2017
\$4,343,084	\$4,618,687	\$4,780,560	\$2,898,672	\$3,075,531	\$3,127,280
979,056	1,017,411	1,143,488	1,339,520	1,345,756	1,289,863
1,197,025	1,387,780	1,491,666	1,666,752	1,928,712	2,064,165
331,917	378,298	382,612	450,002	466,879	426,232
2,189,811	2,429,481	2,535,010	2,692,285	2,806,265	3,049,556
37,492	48,821	51,080	70,790	66,736	76,964
25,485	29,024	32,674	31,799	34,321	41,586
43,977	46,730	48,357	54,319	61,753	66,380
4,294	4,432	5,008	4,117	4,089	13,103
12,084	18,188	36,722	32,667	19,204	9,817
0	0	0	83,159	67,776	77,762
5,701,430	5,719,148	5,792,724	6,084,831	6,308,861	6,358,474
95,173	88,435	52,495	49,358	123,473	45,972
7,376	6,627	5,273	16,057	25,216	36,484
0	0	0	1,896,157	1,728,273	1,700,324
0	0	929	33	14	0
0	0	11,350	18,086	41,738	71,742
8,192	46,094	(140)	0	0	0
(149,178)	(158,164)	(163,468)	(173,734)	(180,475)	(184,417)
(58,534)	(22,707)	(23,016)	(15,239)	(57,145)	(13,976)
<u>\$14,768,683</u>	<u>\$15,658,285</u>	<u>\$16,183,325</u>	<u>\$17,199,630</u>	<u>\$17,866,977</u>	<u>\$18,257,312</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

	2008	2009	2010	2011
Governmental Activities (1)	(4)			
General Obligation Bonds Payable	\$4,995,000	\$4,530,000	\$8,620,000	\$8,452,850
Superfund Site Liability	9,267,390	8,765,900	8,264,410	7,762,920
Capital Leases	114,136	74,736	37,850	12,671
Business-type Activities (1)				(5)
General Obligation Bonds Payable	\$9,515,000	\$8,865,000	\$8,190,000	\$8,317,150
OPWC Loans Payable	1,007,600	931,750	855,900	930,050
OWDA Loans Payable	945,347	1,171,436	2,655,212	3,134,611
Total Primary Government	<u>\$25,844,473</u>	<u>\$24,338,822</u>	<u>\$28,623,372</u>	<u>\$28,610,252</u>
Population (2)				
Miami County	98,868	98,868	102,506	102,506
Outstanding Debt Per Capita	\$261	\$246	\$279	\$279
Income (3)				
Personal (in thousands)	3,418,163	3,331,852	3,593,040	3,794,875
Percentage of Personal Income	0.76%	0.73%	0.80%	0.75%

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

2012	2013	2014	2015	2016	2017
\$8,089,650	\$12,125,950	\$11,533,100	\$10,916,100	\$15,176,888	\$14,125,942
7,261,430	6,759,940	6,258,450	5,756,960	5,255,470	4,753,980
0	0	0	0	0	1,431,655
\$7,750,350	\$7,164,050	\$6,551,899	\$5,928,899	\$5,596,897	\$4,912,905
854,200	770,850	729,175	623,750	560,000	691,250
3,984,639	6,051,272	5,953,593	5,907,436	5,529,636	5,175,146
<u>\$27,940,269</u>	<u>\$32,872,062</u>	<u>\$31,026,217</u>	<u>\$29,133,145</u>	<u>\$32,118,891</u>	<u>\$31,090,878</u>
102,506	102,506	102,506	102,506	102,506	102,506
\$273	\$321	\$303	\$284	\$313	\$303
4,016,288	4,140,935	4,131,094	4,299,307	4,406,220	4,406,220
0.70%	0.79%	0.75%	0.68%	0.73%	0.71%

Miami County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2008	2009	2010	2011
Population (1)	98,868	98,868	102,506	102,506
Assessed Value (2)	\$2,194,962	\$2,158,066	\$2,159,672	\$2,167,624
General Bonded Debt (3)				
General Obligation Bonds	\$14,510,000	\$13,395,000	\$16,810,000	\$16,770,000
Resources Available to Pay Principal (4)	\$120,392	\$84,564	\$43,696	\$43,203
Net General Bonded Debt	\$14,389,608	\$13,310,436	\$16,766,304	\$16,726,797
Ratio of Net Bonded Debt to Estimated Actual Value	0.66%	0.62%	0.78%	0.77%
Net Bonded Debt per Capita	\$145.54	\$134.63	\$163.56	\$163.18

Source:

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

Miami County, Ohio

2012	2013	2014	2015	2016	2017
102,506	102,506	102,506	102,506	102,506	102,506
\$2,173,304	\$2,113,676	\$2,130,265	\$2,151,456	\$2,278,324	\$2,293,815
\$15,840,000	\$19,290,000	\$18,084,999	\$16,844,999	\$20,773,785	\$19,038,847
\$56,718	\$74,889	\$76,353	\$88,287	\$99,941	\$110,930
\$15,783,282	\$19,215,111	\$18,008,646	\$16,756,712	\$20,673,844	\$18,927,917
0.73%	0.91%	0.85%	0.78%	0.91%	0.83%
\$153.97	\$187.45	\$175.68	\$163.47	\$201.68	\$184.65



Miami County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2017*

<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	\$18,879,922	100.00%	\$18,879,922
Overlapping:			
Corporations wholly within the County	27,624,482	100.00%	27,624,482
Corporations with Overlapping Boundaries	109,931,276	1.75%	1,923,797
School Districts wholly within the County	70,421,052	100.00%	<u>70,421,052</u>
		Subtotal	<u>99,969,331</u>
		Total	<u><u>\$118,849,253</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	2008	2009	2010	2011
<u>Total Debt</u>				
Net Assessed Valuation	\$2,194,962,000	\$2,158,066,000	\$2,159,672,000	\$2,167,624,000
Debt Limit (1) (a)	53,374,050	52,451,650	52,491,800	52,690,600
County Debt Outstanding (2)	4,995,000	4,530,000	8,620,000	8,452,850
Less:				
Applicable Debt Service Fund Amounts	(120,392)	(84,564)	(43,696)	(43,203)
Net Indebtedness Subject to Limit	4,874,608	4,445,436	8,576,304	8,409,647
Overall Legal Debt Margin	<u>\$48,499,442</u>	<u>\$48,006,214</u>	<u>\$43,915,496</u>	<u>\$44,280,953</u>
	90.87%	91.52%	83.66%	84.04%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$2,194,962,000	\$2,158,066,000	\$2,159,672,000	\$2,167,624,000
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	21,949,620	21,580,660	21,596,720	21,676,240
Net Indebtedness Subject to Limit	4,874,608	4,445,436	8,576,304	8,409,647
Overall Legal Debt Margin	<u>\$17,075,012</u>	<u>\$17,135,224</u>	<u>\$13,020,416</u>	<u>\$13,266,593</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

2012	2013	2014	2015	2016	2017
\$2,173,304,000	\$2,113,676,000	\$2,130,265,000	\$2,151,456,000	\$2,278,324,000	\$2,293,815,000
52,832,600	51,341,900	51,756,625	52,286,400	55,458,100	55,845,375
8,089,650	12,125,950	11,533,100	10,916,100	15,176,888	14,125,942
<u>(56,718)</u>	<u>(74,889)</u>	<u>(76,353)</u>	<u>(88,287)</u>	<u>(99,941)</u>	<u>(110,930)</u>
<u>8,032,932</u>	<u>12,051,061</u>	<u>11,456,747</u>	<u>10,827,813</u>	<u>15,076,947</u>	<u>14,015,012</u>
<u>\$44,799,668</u>	<u>\$39,290,839</u>	<u>\$40,299,878</u>	<u>\$41,458,587</u>	<u>\$40,381,153</u>	<u>\$41,830,363</u>
84.80%	76.53%	77.86%	79.29%	72.81%	74.90%
\$2,173,304,000	\$2,113,676,000	\$2,130,265,000	\$2,151,456,000	\$2,278,324,000	\$2,293,815,000
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
21,733,040	21,136,760	21,302,650	21,514,560	22,783,240	22,938,150
<u>8,032,932</u>	<u>12,051,061</u>	<u>11,456,747</u>	<u>10,827,813</u>	<u>15,076,947</u>	<u>14,015,012</u>
<u>\$13,700,108</u>	<u>\$9,085,699</u>	<u>\$9,845,903</u>	<u>\$10,686,747</u>	<u>\$7,706,293</u>	<u>\$8,923,138</u>

Miami County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2008	2009	2010	2011
Population (1)				
Miami County	98,868	98,868	102,506	102,506
Income (2)				
Total Personal (in thousands)	\$3,418,163	\$3,331,852	\$3,593,040	\$3,794,875
Per Capita	\$34,573	\$33,700	\$35,052	\$37,021
Unemployment Rate (3)				
Federal	5.8%	9.3%	9.6%	8.5%
State	6.6%	10.2%	10.1%	7.9%
Miami County	6.4%	11.7%	9.6%	7.6%
Civilian Work Force Estimates (3)				
State	5,986,400	5,970,200	5,897,600	5,791,000
Miami County	55,400	55,400	54,200	53,100

Sources:

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

Miami County, Ohio

2012	2013	2014	2015	2016	2017
102,506	102,506	102,506	102,506	102,506	102,506
\$4,016,288 \$39,181	\$4,140,935 \$40,397	\$4,131,094 \$40,301	\$4,299,307 \$41,942	\$4,406,220 \$42,985	\$4,406,220 \$42,985
8.1%	7.4%	6.2%	5.3%	4.9%	4.4%
7.2%	7.4%	5.7%	4.9%	4.9%	5.0%
7.0%	7.2%	5.3%	4.4%	4.3%	4.2%
5,747,900 52,400	5,765,700 52,100	5,719,500 51,800	5,700,300 52,200	5,713,100 52,600	5,780,000 53,700



Miami County, Ohio

Principal Employers Current Year and Nine Years Ago

		2017	
Employer	Nature of Business	Number of Employees	Rank
Clopay Bldg./ Products	Manufacturing	1,257	1
Upper Valley Medical Center	Hospital	1,061	2
Meijer Distribution	Warehouse	896	3
Miami County	Government	871	4
F & P America	Manufacturing	857	5
ConAgra	Manufacturing	725	6
UTC Aerospace	Manufacturing	710	7
Troy City School District	School	598	8
ITW/Hobart Brother Company	Manufacturing	398	9
Hobart Corp	Manufacturing	364	10
Total		<u>7,737</u>	

		2008	
Employer	Nature of Business	Number of Employees	Rank
Upper Valley Medical Center	Health Care	1,774	1
Miami County	Government	988	2
Goodrich Corporation	Manufacturing	798	3
Meijer Distribution	Warehouse	713	4
Hobart Corporation	Manufacturing	663	5
F & P America Manufacturing Inc.	Manufacturing	656	6
ITW/Hobart Brothers Company	Manufacturing	609	7
Troy City School District	Education	504	8
Evenflo Juvenile Furniture Company	Manufacturing	304	9
A.O. Smith Electric Products	Manufacturing	289	10
Total		<u>7,298</u>	

Source: County Auditor's Office

Miami County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2008	2009	2010	2011	2012
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	12.00	10.00	11.00	11.00	11.50
Auditor	25.00	23.50	21.00	21.00	24.50
Treasurer	5.00	5.00	5.00	5.00	5.00
Prosecutor	11.50	11.50	9.50	9.50	10.50
Planning and Zoning	3.00	3.00	2.00	0.00	0.00
Elections	8.00	7.00	7.00	7.00	6.00
Records Center	7.00	6.00	6.50	6.00	5.50
Building Regulations	11.00	10.00	9.00	0.00	0.00
Maintenance	15.50	10.00	8.00	9.00	9.50
Department of Development	2.50	3.00	3.00	13.00	13.00
Judicial					
Law Library	1.00	1.00	1.00	0.50	0.50
Common Pleas Court	13.00	11.00	12.00	13.00	13.00
Probate Court	5.00	5.00	5.00	5.00	5.00
Municipal Court	45.00	38.50	36.00	26.50	26.50
Juvenile Court	18.00	18.00	17.00	16.00	13.50
Public Defender	6.00	6.00	6.00	5.50	5.50
Clerk of Courts	16.00	16.00	15.00	24.00	26.50
Public Safety					
Coroner	1.00	1.00	1.00	1.00	1.00
Communication Center - 911	29.00	28.00	27.00	26.00	23.00
Sheriff	139.00	116.00	86.00	84.00	84.00
Adult Probation	3.00	3.00	2.00	1.50	1.50
Juvenile Probation	7.00	7.00	5.00	5.00	8.00
Juvenile Detention Center	25.50	27.00	27.50	26.00	27.00
Juvenile Rehabilitation Center	35.50	32.50	35.00	31.50	27.00
Public Works					
Water Districts	5.00	3.00	3.00	2.00	2.00
Sanitary Sewer	6.00	6.00	7.00	6.00	5.50
Transfer Station	14.50	15.50	15.50	18.00	16.50
Engineering	53.50	53.00	51.00	40.00	40.00
Transit	2.50	2.50	2.00	2.00	2.00
Health					
Board of Health	35.50	36.00	27.50	26.50	25.00
Dog and Kennel	5.50	5.50	5.50	5.50	5.50
Riverside MRDD	140.00	128.50	125.50	121.00	118.50
FCFC / Help Me Grow	6.50	5.50	5.50	3.50	4.00
WIC	4.00	3.50	5.00	5.50	5.50
Tri-County	16.00	14.00	13.00	14.00	11.00

Miami County, Ohio

2013	2014	2015	2016	2017
10.00	11.00	11.50	10.00	11.00
27.00	25.50	25.50	25.50	26.50
5.50	5.50	4.00	4.50	4.50
12.00	11.00	11.00	11.00	10.00
0.00	0.00	0.00	0.00	0.00
8.00	10.00	7.50	7.50	6.00
6.00	6.00	6.00	6.00	6.00
0.00	0.00	0.00	0.00	0.00
10.50	10.50	10.50	10.00	11.50
15.00	18.00	16.00	16.00	18.00
0.50	0.50	0.50	0.50	0.50
14.00	14.50	14.50	15.50	16.50
5.00	5.00	5.00	5.00	5.00
27.00	25.50	28.00	29.50	29.50
21.50	22.00	21.50	20.50	20.50
5.50	4.50	5.50	5.50	5.50
25.00	26.50	25.50	26.50	26.00
1.00	1.00	1.00	1.00	1.00
25.00	25.00	25.50	26.50	22.50
101.50	103.00	104.50	106.50	106.50
1.00	1.00	0.00	0.00	0.00
5.00	5.00	0.00	0.00	0.00
27.50	29.00	27.50	25.50	26.50
24.50	32.00	32.00	31.00	27.50
2.00	4.00	4.00	4.00	4.00
6.50	6.50	6.00	6.00	6.00
14.50	14.50	14.50	15.50	16.50
39.00	41.00	40.00	43.50	38.50
2.00	2.00	2.00	2.00	2.00
25.50	28.50	28.00	33.50	37.50
5.50	5.50	5.50	6.00	6.00
118.50	115.00	101.00	94.50	67.00
3.00	4.00	0.00	0.00	0.00
5.50	5.00	5.00	0.00	0.00
14.00	14.00	17.00	20.00	27.00

(Continued)

Miami County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Human Services					
Children's Services	36.00	35.50	32.00	31.00	30.50
Veteran Services	5.50	5.50	5.50	5.50	6.50
Child Support Enforcement Agency	20.50	19.50	20.50	21.00	21.50
Jobs and Family Services	52.50	48.50	45.50	43.50	39.50
David L Brown Youth Center	12.50	10.50	10.00	10.00	9.50
Victim Witness Program	3.50	3.50	4.00	3.00	4.00
Conservation and Recreation					
Soil and Water Conservation	6.50	6.00	6.00	6.00	5.00
Park District	30.00	34.50	36.50	36.00	38.00
	<u>900.50</u>	<u>835.50</u>	<u>778.00</u>	<u>747.00</u>	<u>737.50</u>

Source: Miami County Auditor

Miami County, Ohio

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
32.50	31.00	34.50	33.00	28.50
7.00	7.50	7.50	6.50	7.00
20.50	21.50	20.00	19.00	21.00
37.00	39.50	40.00	35.00	36.50
9.00	9.00	8.50	9.50	0.00
3.00	4.00	4.50	3.50	3.50
5.00	5.00	5.00	5.00	5.00
39.00	36.50	41.00	43.50	38.50
<u>767.00</u>	<u>786.00</u>	<u>767.00</u>	<u>764.00</u>	<u>725.50</u>

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2008	2009	2010	2011
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	1,845	1,995	1,860	1,818
Number of Public Hearings	18	20	29	24
Auditor				
Number of Non-exempt Conveyances	1,987	1,870	1,983	1,861
Number of Exempt Conveyances	1,369	1,345	1,328	1,365
Number of Real Estate Transfers	3,356	3,215	3,311	3,226
Number of General Warrants Issued	29,369	27,838	26,681	25,207
Number of Payroll Warrants Issued	25,893	25,597	22,783	21,949
Number of Receipt Pay-ins Issued	22,388	27,448	21,177	22,289
Treasurer				
Number of Parcels Billed ***	47,320	49,699	49,765	49,982
Number of Parcels Collected ***	44,923	47,481	47,414	47,631
Prosecuting Attorney				
Number of Criminal Cases - Common Pleas	587	569	451	426
Number of Criminal Cases - Juvenile Court	1,342	1,187	1,234	1,548
Board of Elections				
Number of Registered Voters	71,373	72,080	71,894	68,220
Number of Voters Last General Election	51,496	32,348	38,985	35,107
Percentage of Registered Voters that Voted	72.15%	44.88%	54.23%	47.97%
Recorder				
Number of Deeds Recorded	3,372	3,156	3,468	3,122
Number of Mortgages Recorded	4,420	5,236	4,918	4,106
Number of Military Discharges Recorded	11	10	11	10
Buildings and Grounds				
Number of Buildings	47	47	47	36
Square Footage of Buildings	615,363	615,363	615,363	500,161
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	1,117	1,203	1,146	915
Number of Criminal Cases Filed	587	569	451	426
Number of Domestic Cases Filed	787	462	517	509

Miami County, Ohio

2012	2013	2014	2015	2016	2017
1,825	1,829	1,845	1,825	1,830	1,735
27	17	23	132	24	25
1,499	2,485	2,263	2,510	1,479	1,397
2,135	1,590	1,544	1,494	2,631	2,676
3,634	4,075	3,807	4,004	4,110	4,073
23,819	23,391	20,698	19,675	20,196	18,945
21,472	21,454	21,494	22,631	21,386	22,533
19,084	20,329	20,172	18,686	18,036	18,145
50,073	50,164	50,506	50,657	50,830	50,772
47,616	47,518	47,505	47,813	48,451	48,475
506	510	523	569	725	609
1,293	1,143	906	1,154	856	968
70,675	69,695	70,960	68,801	72,259	73,018
52,014	14,547	31,517	34,667	53,940	22,889
73.90%	20.87%	44.42%	49.94%	74.65%	31.35%
3,229	4,019	3,395	3,630	4,058	3,997
4,974	5,164	3,540	3,928	4,364	3,977
9	10	17	88	13	183
35	35	37	37	37	37
408,874	408,874	483,256	483,256	483,256	483,265
846	673	648	566	567	515
506	477	523	569	725	609
473	422	405	420	352	383

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2008	2009	2010	2011
Probate Court				
Number of Estates Filed	558	584	556	618
Number of Guardianships Filed	94	75	55	66
Number of Adoptions Filed	69	45	52	42
Number of Marriages Filed	690	643	654	620
Juvenile Court				
Number of Civil Cases Filed	2,361	2,808	2,817	2,944
Number of Criminal / Delinquent Cases	1,342	1,187	1,000	1,261
Number of Traffic Cases	651	683	589	572
Number of Adult Cases	160	117	100	138
Number of Unruly Cases	N/A	237	234	323
Municipal Court				
Number of Civil Cases Filed	3,996	3,123	3,094	2,921
Number of Criminal and Traffic Cases Filed	20,204	18,742	15,859	15,164
Clerk of Courts				
Number of Domestic relations Cases Filed	455	462	517	509
Number of Civil Cases Filed	1,123	1,203	1,146	915
Number of Criminal Cases Filed	629	587	470	452
Number of Domestic Violence Cases Filed	332	311	352	326
Number of Appeals Filed	46	47	38	32
Number of Certificates of Judgement Filed	2,669	3,214	3,289	3,570
Number of Titles Issued	40,987	37,977	39,335	41,891
Public Safety				
Sheriff				
Jail Operation				
Average Daily Jail Census	81	89	104	99
Prisoners Booked	3,827	3,718	3,060	2,600
Prisoners Released	2,887	3,103	3,002	2,614
Incarceration Facility *				
Average Daily Jail Census	183	138	0	0
Prisoners Booked	1,423	1,098	0	0
Prisoners Released	1,464	1,381	0	0
Enforcement				
Number of Citations Issued	3,166	2,987	1,268	1,461
Number of Warrants Served	693	772	632	584
Number of Calls for Service	54,859	35,975	46,642	20,189
Number of Sheriff Sales - Real Estate	572	747	801	549

Miami County, Ohio

2012	2013	2014	2015	2016	2017
631	534	537	542	550	547
60	67	62	73	49	71
48	34	37	48	71	48
652	666	658	628	657	681
2,923	2,637	2,744	2,661	2,599	2,439
971	845	906	866	856	726
571	478	464	475	535	560
116	100	113	158	137	103
322	298	290	288	275	242
2,908	2,184	2,029	2,191	2,253	2,612
17,310	16,801	16,556	15,708	16,342	16,504
473	422	405	420	366	383
846	673	648	566	567	515
506	510	523	569	725	609
336	392	304	365	352	375
26	44	36	29	25	33
3,904	3,452	4,095	3,257	2,672	4,321
42,958	44,174	45,601	47,431	46,789	47,075
106	N/A	N/A	N/A	N/A	N/A
2,380	2,330	2,385	2,388	2,569	2,966
2,385	2,341	2,411	2,358	2,615	2,952
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,327	2,274	2,269	1,769	1,818	1,871
616	478	85	37	103	157
20,970	21,508	21,317	19,267	19,000	21,425
369	510	260	192	254	210

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2008	2009	2010	2011
Disaster Services				
Number of Calls for Service	190,000	138,157	121,099	142,816
Number of 9-1-1 Calls	86,387	72,441	75,023	85,850
Coroner				
Number of Cases Investigated	126	119	70	230
Number of Autopsies Performed	67	51	44	37
Public Works				
Engineer				
Miles of Road Resurfaced	8.00	9.33	16.00	13.00
Number of Bridges Replaced / Improved	10	5	17	15
Number of Culverts Built / Replaced / Improved	38	24	27	32
Building Department				
Number of Residential Permits Issued	158	117	111	307
Number of Commercial Permits Issued	345	335	301	295
Number of Inspections Performed	5,030	4,520	4,120	7,200
Sewer District				
Number of Tap-ins	20	266	37	13
Number of Customers	2,003	2,097	2,127	2,262
Water District				
Number of Tap-ins	12	12	6	8
Number of Customers	1,858	1,847	1,878	1,887
Health				
Dog and Kennel				
Number of Dog Tags Sold - Regular	19,111	19,407	19,817	19,722
Number of Dog Tags Sold - Kennel Sets	99	97	101	95
Board of Developmental Disabilities				
Number of Students Enrolled				
Early Intervention Program	138	139	140	128
Preschool Program	26	27	20	16
Number Employed at Workshop	115	109	107	132
Mental Health				
Average Client Count - Intensive	425	401	341	393
Average Client Count - Non-intensive	10,400	10,541	10,333	10,243
Average Client Count - Early Intervention	151	421	385	294

Miami County, Ohio

2012	2013	2014	2015	2016	2017
133,501	153,072	152,671	144,451	100,300	90,934
74,584	68,612	89,505	91,157	65,370	59,165
200	88	60	229	250	252
54	39	50	60	51	58
9.00	10.53	15.11	11.00	22.00	25
10	11	7	9	12	4
28	53	40	39	87	70
116	114	114	144	152	186
419	368	335	392	498	401
5,350	4,820	4,490	5,360	6,500	4,639
31	97	12	11	22	26
2,336	2,545	2,618	2,724	2,879	2,904
6	5	7	14	25	31
1,882	1,909	1,907	1,937	1,984	2,046
19,640	19,937	19,248	18,761	17,817	17,614
73	76	31	25	24	26
127	106	115	114	152	243
14	16	14	N/A	N/A	N/A
130	122	121	N/A	89	106
294	140	158	210	211	314
10,602	14,034	11,454	4,732	7,487	12,122
119	26	12	20	21	24

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2008	2009	2010	2011
Human Services				
Job and Family Services				
Average Client Count - Food Stamps	60,862	94,140	46,560	50,316
Average Client Count - Disability Assistance	992	876	804	852
Average Client Count - WIA	26,083	38,503	28,280	21,066
Childrens Services				
Average Client Count - Foster Care	134	92	67	70
Average Client Count - Adoption	20	14	11	7
Veterans Services				
Number of Clients Served	843	925	923	883
Amount of Financial Assistance Paid	448,315	451,953	539,801	513,838
Conservation and Recreation				
Parks				
Number of Parks	12	14	12	15
Total Acreage	2,134	2,138	2,131	2,037
Miles of Trails	22.00	28.00	30.00	31.00

Source: County Auditor's Office

*** = Tax Year, Not Collection Year

* Facility Closed in late 2009.

Miami County, Ohio

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
46,740	46,176	47,124	47,688	47,448	44,580
804	600	396	312	276	204
21,275	17,646	29,304	14,642	10,776	8,566
74	67	64	64	100	60
3	13	1	4	9	2
1,043	1,190	894	844	663	395
582,725	613,131	431,093	391,118	306,453	192,139
15	15	15	15	16	15
2,037	2,037	2,037	2,046	2,116	2,116
41.00	30.00	38.00	38.00	38.00	40.00

Miami County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2008	2009	2010	2011
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	25,968,992	29,863,179	30,827,682
Improvements Other than Buildings	41,541	41,541	41,541	80,050
Machinery and Equipment	4,614,668	4,709,707	4,825,686	4,861,781
Judicial				
Buildings	59,521	59,521	59,521	59,521
Machinery and Equipment	1,016,394	1,041,329	1,039,383	1,071,473
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	6,772,284	6,867,177	7,264,281	7,361,807
Public Works				
Land	4,952,876	4,952,876	4,952,876	4,952,876
Buildings	2,120,659	2,120,659	2,120,659	2,120,659
Improvements Other than Buildings	105,694	105,694	105,694	105,694
Machinery and Equipment	4,217,932	4,716,002	4,871,449	4,971,189
Infrastructure	72,122,799	73,517,878	75,553,036	77,023,050
Health				
Land	26,600	26,600	26,600	26,600
Buildings	1,297,386	1,297,386	1,433,682	1,433,682
Improvements Other than Buildings	30,992	30,992	30,992	30,992
Machinery and Equipment	1,419,808	1,421,127	1,529,472	1,510,914
Human Services				
Buildings	1,601,903	1,601,903	1,601,903	1,601,903
Improvements Other than Buildings	188,616	94,305	94,305	94,305
Machinery and Equipment	575,152	494,715	494,715	513,021
Total Governmental Cost	\$132,690,202	\$137,337,827	\$144,178,397	\$146,916,622

Source: County Auditor's Office

* Restated

Miami County, Ohio

2012	2013	2014	2015	2016	2017
			*		
\$513,338	\$513,338	\$513,338	\$513,338	\$513,338	\$513,338
0	0	54,499	0	0	0
35,205,636	35,392,639	35,392,639	36,332,309	36,332,309	36,332,309
80,050	80,050	80,050	80,050	80,050	80,050
5,179,706	5,467,335	5,555,230	6,414,585	6,503,929	4,926,148
59,521	59,521	59,521	44,796	44,796	44,796
1,027,627	1,021,131	1,000,797	1,109,368	1,327,037	1,222,950
24,921	24,921	24,921	24,921	24,921	24,921
0	0	0	0	0	0
8,432,010	8,432,010	8,432,010	8,432,010	8,474,174	8,485,005
30,948	30,948	30,948	30,948	30,948	30,948
7,617,859	7,699,911	7,629,222	9,865,303	9,811,745	7,358,672
4,952,876	4,952,876	4,980,165	4,980,165	4,996,563	4,996,563
2,120,659	2,120,659	2,120,659	2,120,659	2,120,659	2,120,659
105,694	105,694	105,694	105,694	105,694	105,694
5,010,565	5,123,108	5,310,041	5,476,210	5,814,130	6,645,349
84,071,457	84,690,127	88,852,863	95,234,351	97,921,495	100,881,944
26,600	26,600	26,600	26,600	26,600	26,600
1,433,682	1,880,787	2,022,658	2,482,670	2,603,277	2,603,277
42,314	42,314	42,314	42,314	42,314	42,314
1,706,230	1,762,989	1,778,011	1,844,852	1,666,973	1,678,767
1,601,903	1,601,903	1,601,903	662,232	662,232	662,232
94,305	94,305	94,305	94,308	94,308	94,308
540,728	605,733	640,798	629,002	610,231	569,427
<u>\$159,878,629</u>	<u>\$161,728,899</u>	<u>\$166,349,186</u>	<u>\$176,546,685</u>	<u>\$179,807,723</u>	<u>\$179,446,271</u>





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

This page intentionally left blank.



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
JULY 24, 2018