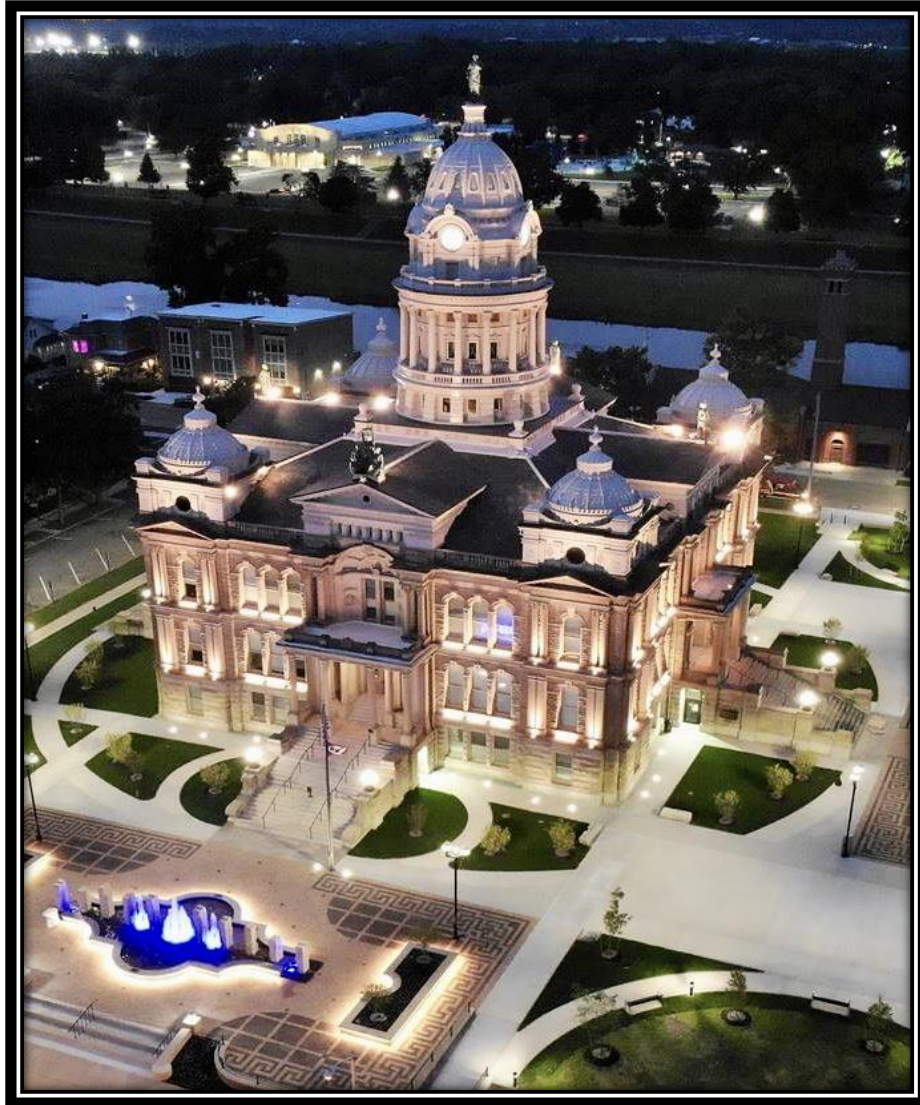


# **Miami County, Ohio**



## **2021**

### **Annual Comprehensive Financial Report**

#### **Year Ended December 31, 2021**



OHIO AUDITOR OF STATE  
KEITH FABER



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

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

We have reviewed the *Independent Auditor's Report* of Miami County, prepared by James G. Zupka, CPA, Inc., for the audit period January 1, 2021 through December 31, 2021. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

August 10, 2022

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# ***MIAMI COUNTY, OHIO***

*County Seat  
Troy, Ohio*



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2021

*MIAMI COUNTY, OHIO*

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**MIAMI COUNTY, OHIO**

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2021

*Matthew W. Gearhardt*  
*County Auditor*

*Prepared by the*  
*Miami County Auditor's Office*

*MIAMI COUNTY, OHIO*

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



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# INTRODUCTORY





**Matthew W. Gearhardt**

**Miami County Auditor**

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

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June 30, 2022

To The Citizens of Miami County,  
and the Board of County Commissioners:

The Annual Comprehensive Financial Report for Miami County, Ohio (the "County") for the fiscal year ended December 31, 2021 is hereby presented to its citizens. The report has been prepared in accordance with generally accepted accounting principles established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

### **Introduction**

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

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

### **The Reporting Entity:**

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

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2021***

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

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

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

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

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

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

### **County Organization and Services:**

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

Miami County 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.



**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2021***

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

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

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

## *MIAMI COUNTY, OHIO*

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### *Letter of Transmittal For the Year Ended December 31, 2021*

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#### Economic Outlook

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

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

The 2020 Census sets the population of Miami County at 108,774. Based upon the 2020 Census figure, there has been approximately a 6.1% increase in population over the period 2010 to 2020.

The average 2021 unemployment rate for Miami County decreased to 4.3% (2021) from 7.0% (2020), compared with a 5.1% rate for the State of Ohio and a 5.3% rate for the nation. The decrease in unemployment can be attributed to workers returning to the office, following the COVID-19 pandemic which plagued the nation during 2020 and 2021. Historically, Miami County has experienced a lower unemployment rate than that of the state or the nation.

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

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

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

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2021***

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

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

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

In July 2020 Conagra Foods announced it was looking to expand its meat snack business at the Troy facility. The plant makes packaged snack foods, such as Slim Jim meat sticks, and is looking to boost production of another brand it recently acquired – Duke's. Conagra describes Duke's as a fast-growing, premium meat snack brand with products such as smoked sausages and steak/brisket strips. The company will add more than 60,000 square feet to the facility amid a nearly \$100 million investment to accommodate expanded production of the Duke's line. The project would include roughly \$27 million in new construction and additions and \$42 million in new machinery and equipment. In recent years Conagra has expanded twice, with a \$13 million expansion in 2015 to purchase equipment to increase production of the Slim Jim snacks and a \$59 million investment in 2010, which permanently relocated production of most of its Slim Jim product line to the Troy facility. In addition to the growing meat snacks selection, the plant also produces pizza, serves school nutrition programs and makes a variety of appetizers. This new addition is expected to create more than 200 jobs. Construction should be completed in early 2021.

The Village of West Milton announced plans in November 2018 to develop a new housing and commercial development to be called Stillwater Crossing. The \$85 million investment is projected to create 250 jobs, 150 new homes, and add new businesses and senior living options to the community. The village will be working with Equity Inc. of Columbus. In June 2019 the village council approved an option to purchase a \$1.1 million, 97 acre parcel of land located across the river on State Route 571 and Iddings Road, south of the Stillwater Golf Course. The development will include a nursing facility, called the Randall House, surrounded by 17 senior cottages. The development will also include a healthcare facility as well as commercial spaces with shops and restaurants. In April 2019 the West Milton village council voted to accept the final plan for the first phase of the project. The first phase of the development will include 41 single-family lots, three multi-family lots, six commercial lots, six open space lots and one preservation lot. This stage of the project includes all of the planned commercial and multi-family development and the first of the residential lots. The multi-family lots are units that will be part of the assisted living campus. Groundbreaking occurred in November 2019, with the development expected to be completed in spring/summer of 2021.

In July 2020 the Pella Corporation, a leading window and door designer and manufacturer, announced that it had selected Troy, Ohio as the location for its new manufacturing facility. Pella will occupy an existing 324,000 square foot space where it will house the production of vinyl windows and doors. The new manufacturing facility will serve customers in the Eastern region of the United States and will enable the company to meet rapidly increasing demand for Pella vinyl products. The facility, which is located at 1501 Experiment Farm Road Troy, OH, is expected to create around 500 new jobs once it's fully operational by 2025.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2021***

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In August 2021 F&P America, an auto parts supplier whose clients include Honda, Toyota and General Motors, announced it will invest at least \$3 million to expand its components plant in Troy. F&P America Manufacturing plans to build a 36,000-square-foot addition to its facility in Troy, providing more space for the manufacturing, storage and shipment of metal parts. Upon completion, F&P's Troy headquarters will span nearly 393,000 square feet. This will be F&P's first expansion since 2014, when the company invested \$30 million to build a new warehouse and install two new stamping presses. F&P makes auto parts including modular and pedal assemblies, chassis systems, suspension parts and bumper beam supports, among other components.

On August 16, 2021 Peak Foods broke ground on an 80,000-square-foot addition to its production facility in Troy. The company is investing more than \$12 million into the expanded space, which will include a larger freezer and shipping docks. Peak Foods produces a wide variety of private-branded frozen food products, including Truwhip frozen whipped topping and Blendtopia frozen smoothies. It supplies products to most major retail grocers, as well as the foodservice and industrial sectors. Upon completion, the expansion will bring Peak Foods' Troy plant to 165,000 square feet. The expansion is expected to be completed by July 2022.

In May 2020 Meijer announced plans for a \$160 million dollar expansion project in Tipp City. The 373,000 square foot expansion project will house a fully automated dry grocery supply chain facility on a 160-acre property which is adjacent to its existing 1.7 million-square-foot distribution center. The new facility will serve Meijer stores throughout Ohio, Southern Indiana, and Northern Kentucky, and will play a key role in Meijer's continued growth in northeast Ohio. The new facility is expected to create 65 new jobs and generate millions in new payroll taxes over the next five years. The project is expected to be finished by August 2022.

The City of Piqua continues to move ahead with its long-anticipated redevelopment of its riverfront. The city commission approved a contract with Boston-based consultant Gamble Associate Architecture and Urban Planning for design services to proceed on the redevelopment of the river corridor. The consultant had already been working with the city on preliminary concepts for the revival of the riverfront, estimated to be a \$10 million project. The project focuses on the redevelopment of Lock Nine Park, at the bend of the Great Miami River along downtown Piqua. The project intends to make the area a destination area, with an outdoor amphitheater for music, green space for events, trendy restaurants, bars, and artisan shops that would invite cyclists or pedestrians using the Great Miami River trail system as well as upgrades to the trail bridge over the river. This is part of the larger effort to revive Piqua's downtown, which has included the engagement of private developers for some of the larger older buildings around the area. The Zollinger Company building, which was built between 1914-1915 and was a former wholesale grocery warehouse, will soon become 40,000 square feet of a mixed-use space featuring apartments, a farmer's market, public garden and co-working offices. In March of 2021 the City of Piqua announced they had received a grant of \$95,000 from the Ohio History Connection to help restore the historic windows in the building. The \$4 million revitalization of the building has a grand opening goal of 2022. The entire riverfront redevelopment project is expected to span across a five year period.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2021***

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In April 2021 Collins Aerospace in Troy announced it had been selected by the United States Air Force to design and develop a new wheel and carbon brake platform which will support the design, development and manufacturing of the B-52H wheels and brakes. The newly designed products will be used to retrofit a fleet of 77 aircraft as the Air Force extends the operational life of the B-52 Stratofortress into the 2050s. Although Collins declined to disclose the new contract's dollar value it did state it would bring the opportunity for additional jobs. The award further cements Collins' involvement in military wheels and brakes. In addition to the B-52, the company has upgraded wheels and brakes for the entire U.S. Air Force F-15, F-16 and C-130 fleets. Collins has started preliminary design of the new wheel and brakes. It anticipates design, development and flight testing will begin in 2023, with fleet retrofit by 2026.

### **Major Initiatives**

#### **Present:**

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

**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 consisted of the mobilization/demobilization, cleaning, preparation, containment and painting (including lettering) of the interior and exterior of the water tank. The upgrades consisted of replacing screens, flapper valve and interior and exterior access ladders including the safety climb system. Construction was completed in August 2021.

**South County Road 25A Waterline Loop Project:** The proposed waterline loop project will be located in Concord Township, Miami County, Ohio and consist of 2,414 linear feet of eight-inch (8") C-900 waterline and appurtenances. Said project will tie into existing waterline at 1865 South County Road 25A, Troy, Ohio and travel south down County Road 25A, tying into existing waterline at 2320 South County Road 25A, Troy, Ohio. The waterline will make a loop of Miami County's existing water distribution system, which in turn will assist with pressures and facilitate public health and safety by ensuring an additional feed of water to 1,113 customers. Construction began on November 19, 2021.

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

The 2021 paving program resulted in 29.97 miles of county highways being paved with asphalt concrete by the John R. Jurgensen Company at a cost of \$2,799,059. Roads resurfaced in the 2021 paving program included portions of Alcony-Conover, Frederick-Garland, Horseshoe Bend, Jay, Miami Shelby East, Palmer, Range Line and Troy-Sidney.

Miami County did not have any special paving projects programmed for 2021 but did have a safety project that had been worked on for many years, the MIA-CR25A-GRFY21, County Road 25A Guardrail Upgrade Project. The project involved upgrading the existing guardrail along County Road 25A from the City of Troy corporation line to the City of Piqua corporation line. Bids were received for the project on November 5, 2020 and an award was made to Cuyahoga Fence, LLC of Cleveland, Ohio on December 3, 2020 in an amount of \$179,062.50. The project began in the spring of 2021 and was completed in April. The project was 100% federally funded.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2021***

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The Knoop Road Bridge No. 00.18 in Staunton Township had to be closed to the public in 2020 due to a structural concern. On November 5, 2020, bids were received for the replacement of the existing three span bridge and was later awarded to Brumbaugh Construction, Inc. of Arcanum, Ohio. Construction was started at the end of November 2020 and was completed in April 2021. The new two span prestressed concrete beam structure was replaced with all local funds at a cost of \$567,758.80. The Knoop Road Bridge No. 00.18 was a Credit Bridge Candidate and received \$454,207.04 in bridge credit.

The second major bridge project was the Range Line Road Bridge No. 06.75 in Newton Township, 900 feet south of Fenner Road. This structure was in poor overall condition due to the deterioration of the stone abutments and concrete deck and was replaced with 56'-0" L.F. of 20'x10' four-sided precast concrete box culvert. The four-sided precast concrete box culvert was competitively bid and awarded to Lindsay Precast, Inc. of Canal Fulton, Ohio in the amount of \$89,504.00. The total cost for this replacement was \$210,993 and was funded by the Miami County Bridge Levy.

Proposals were received on July 15, 2021 for the Frederick-Garland Road Bridge No. 07.67 Replacement Project. The project was subsequently awarded to Eagle Bridge Co. of Sidney, Ohio in an amount of \$1,149,767.30. This replacement project is 33% funded by OPWC Funds and has a completion date of July 29, 2022.

The Ziegler Road Bridge No. 00.57 Replacement was bid on September 7, 2021 with four proposals being received for the project. Durst Brothers Excavating, Inc. submitted the lowest proposal at \$272,437.81 and was awarded the project. The replacement project is being funded by local funds and has a completion date of May 31, 2022.

The year was finished by bidding the 2021 Miami County Bridge Package. The bridge package includes the replacement of the Peterson Road Bridge No. 05.66 and Loy Road Bridge No. 04.51 Bids were received on November 30, 2021 and was awarded to Brumbaugh Construction, Inc. in an amount of \$1,017,613.00. The Bridge Package has a completion date of October 31, 2022.

#### **Future:**

##### Miami County Sanitary Engineer

**Camp Troy Pump Station Pump Upgrades Project:** The Camp Troy Pump Station, located in Concord Township, Miami County, Ohio was constructed over 25 years ago. The pump station serves 1,282 acres of developed land with approximately 1,630 customers. The current station is able to handle average daily flows but can become overwhelmed during rain events. With continued residential development within the service area, the Camp Troy Pump Station requires larger pumps to handle additional flows. The project will consist of installing two (2) 67 HP submersible pumps with variable flow drives, new electric switch and larger generator. Anticipated completion is fall of 2022 or spring of 2023.

**Swailles Road Waterline Loop Project:** The proposed waterline loop project will be located in Concord Township, Miami County, Ohio and consist of 1,970 linear feet of eight-inch (8") C-909 waterline and appurtenances. Said project will tie into existing waterline near 1670 Swailles Road, Troy, Ohio and travel east down Swailles, under Interstate I-75, tying into existing waterline near 1325 Swailles Road, Troy, Ohio. The waterline will make a loop of Miami County's existing water distribution system, which in turn will assist with pressures and facilitate public health and safety by ensuring an additional feed of water to 1,113 customers. Anticipated completion is fall of 2023 or spring of 2024.

**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2021***

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Shenandoah Sewer Upgrade Project: The proposed sewer line re-construction project will be located in Concord Township, Miami County, Ohio and consist of 493 linear feet of twelve-inch (12”) SDR pipe and appurtenances. Said project will encompass plugging and abandoning the existing eight-inch (8”) sewer main located at 2260 Woodstock Court, Troy, Ohio and installing a new twelve-inch (12”) sewer main along the property line of 2265 Woodstock Court, Troy, Ohio and tying in to existing twelve-inch (12”) sewer main located at the rear of 2260 Woodstock Court. The installation of the new twelve-inch (12”) sewer main will help alleviate current hydraulic pressure issues in this area. Anticipated completion is fall of 2023.

Casstown Water Extension Project: The Casstown Water Extension Project will consist of installing 6,500 linear feet of twelve-inch (12”) C-909 water main, 3,400 linear feet of eight-inch (8”) C-909 water main and a water booster station from Sayers Road to the Village of Casstown along State Route 55, located in Staunton and Lostcreek Townships, Miami County, Ohio. This project will provide water to 160 households located in the Village of Casstown and residents along State Route 55. Anticipated completion is June 2023.

Studebaker Road Waterline Extension Project – Phase 1: The Studebaker Road Waterline Extension Project – Phase 1 will consist of installing approximately 12,000 linear feet of twelve-inch (12”) waterline along State Route 202 in Bethel Township, Miami County, Ohio from just north of US Route 40, traveling north on State Route 202 to Studebaker Road. Anticipated completion is December 2023.

Miami County Engineer

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

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

Washington Road Resurfacing Project – The project consists of overlaying Washington Road from the State Route 41 to Drake Road. Estimated cost is \$624,000 and the county share is \$124,800. Estimated completion is 2024.

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>
Peterson Road Bridge No. 00.05	Bridge Replacement	\$5,738,000	2024
Troy-Sidney Road Bridge No. 01.20	Bridge Replacement	\$506,072	2024

***Letter of Transmittal  
For the Year Ended December 31, 2021***

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**Financial Information**

**Internal Control, Budgetary Control and the Accounting System:**

Development of the County's accounting system included substantial consideration of the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance that:

1. The County's assets are protected against loss and unauthorized use or disposition; and
2. Reliable financial reports for preparing financial statements and providing accountability for assets are maintained.

The concept of reasonable assurance states that internal controls should be evaluated applying the following criteria:

1. The expense associated with providing the internal controls should not exceed the benefits likely to be derived from their implementation; and
2. The evaluation of the offsetting costs and benefits involves estimates and judgment by the County administration and members of the Auditor's office.

All internal control evaluations occur within this framework. It is the belief of the administrative and financial management personnel that the County's financial controls adequately safeguard existing assets and provide reasonable assurance of the proper recording of financial transactions.

The Accounting Department of the County Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. Accounting Department personnel review the purchase orders and vouchers to ensure the availability of monies in the proper funds and accounts prior to certification and payment of approved invoices. The County utilizes a fully automated accounting system, as well as an automated system of controls for capital asset accounting and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

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

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



**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2021***

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The various object levels are:

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

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

**Other Information**

**Independent Audit:**

Included in this report is an unmodified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the basic financial statements for the year ended December 31, 2021, 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 annual comprehensive financial report for the fiscal year ended December 31, 2020. 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 Annual Comprehensive 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 thirty of the past thirty-one 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 Annual Comprehensive Financial Report is indicative of the County's commitment to provide significantly enhanced financial information and accountability to its citizens. In addition to the citizens of Miami County, the recipients of this report include city, state and federal officials, schools, libraries, newspapers, investment banking firms, banks and rating agencies. The report is made available to any person or organization requesting it. The extensive effort to prepare and distribute this report is indicative of the County Auditor's goal of full disclosure of the County's finances.

**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2021***

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**Acknowledgments:**

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

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

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

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

Respectfully,



Matthew W. Gearhardt  
Miami County Auditor

**MIAMI COUNTY, OHIO**

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***List of Elected Officials  
For the Year Ended December 31, 2021***

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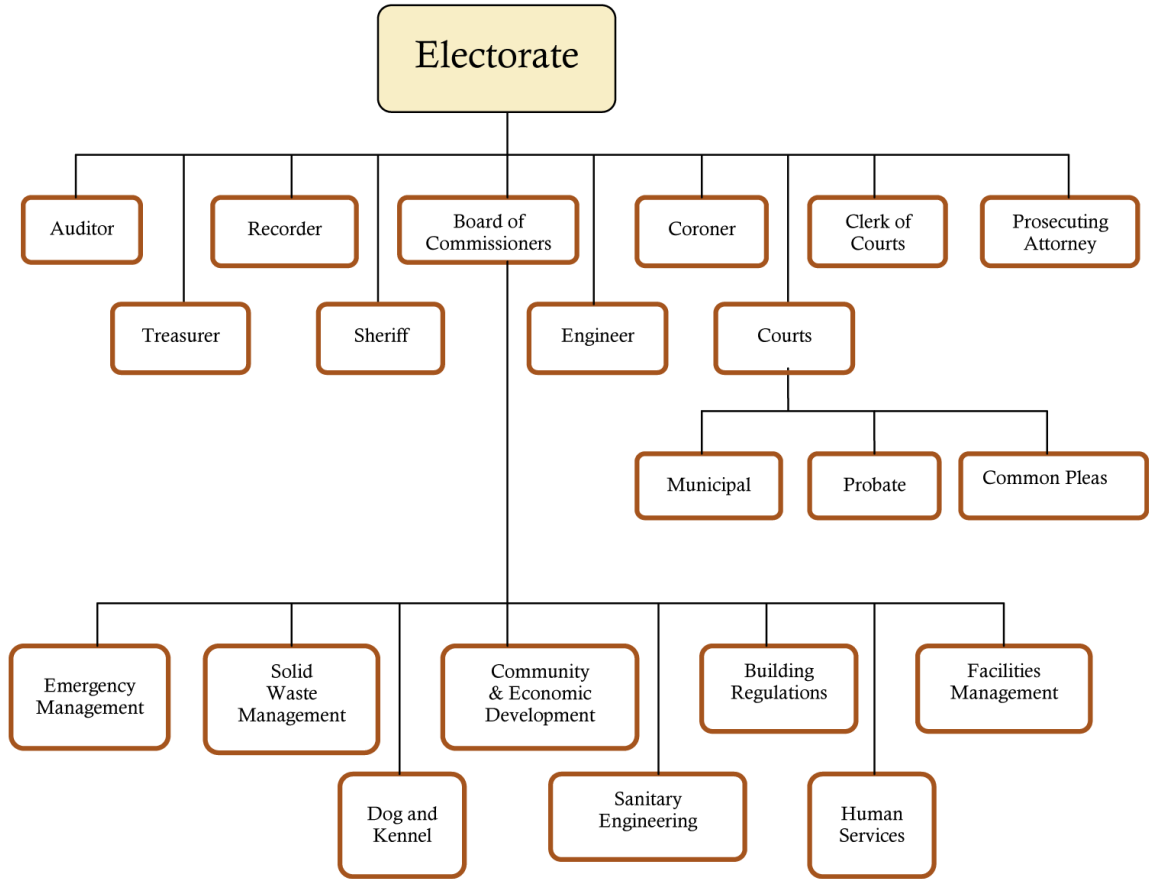
NAME	OFFICE	TERM
<b>BOARD OF COUNTY COMMISSIONERS</b>		
Ted S. Mercer	Commissioner	01/30/19 - 12/31/22
Gregory Simmons	President	01/02/17 - 01/01/25
Wade H. Westfall	Commissioner	12/01/03 - 01/02/25
<b>OTHER ELECTED OFFICIALS</b>		
Matthew W. Gearhardt	Auditor	05/01/09 - 03/12/23
Jim Stubbs	Treasurer	09/19/11 - 08/31/25
Paul P. Huelskamp	Engineer	03/01/11 - 01/05/25
Shawn M. Peeples	Clerk of Courts	07/27/21 - 12/31/22
Jessica Lopez	Recorder	01/07/13 - 01/05/25
David Duchak	Sheriff	11/15/16 - 01/05/25
Anthony E. Kendell	Prosecutor	03/11/13 - 01/05/25
William Ginn, M.D.	Coroner	03/07/15 - 01/05/25
<b>COMMON PLEAS COURT</b>		
Honorable Stacy M. Wall	Administrative Judge	01/01/19 - 12/31/24
Honorable Jeannine Pratt	Judge	02/09/15 - 02/08/27
Probate Division:		
Honorable Scott R. Altenburger	Judge	11/26/18 - 02/08/27
<b>COUNTY MUNICIPAL COURT</b>		
Honorable Samuel L. Huffman	Judge	01/01/18 - 12/31/23
Honorable Gary A. Nasal	Administrative Judge	03/11/13 - 12/31/27

**MIAMI COUNTY, OHIO**

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**County Organizational Chart  
For the Year Ended December 31, 2021**

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**County Boards and Committees**

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

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

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Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Miami County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Merrill*

Executive Director/CEO



# FINANCIAL







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

*Certified Public Accountants*

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

*Garfield Hts., Ohio 44125*

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Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT**

To the Board of County Commissioners  
Miami County  
Troy, Ohio

The Honorable Keith Faber  
Auditor of State  
State of Ohio

**Report on the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Miami County, Ohio, (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Miami County as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparisons for the General Fund, Motor Vehicle and Gasoline Tax Fund, Job and Family Services Fund, Board of Developmental Disabilities Fund, and American Rescue Plan Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Schedules of Net Pension and Postemployment Benefit Liabilities and Pension and Postemployment Benefit Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are 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 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.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



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

June 30, 2022



***Management's Discussion and Analysis  
For the Year Ended December 31, 2021***

***Unaudited***

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The discussion and analysis of Miami County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2021. 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 2021 are as follows:**

- ❑ In total, net position increased \$33.7 million. Net position of governmental activities increased \$32.4 million, which represents a 25% increase from 2020. Net position of business-type activities increased \$1.3 million, or 4.2% from 2020.
- ❑ General revenues accounted for \$43 million in revenue or 42.7% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$57.6 million or 57.3% of total revenues of \$100.6 million.
- ❑ The County had \$55.4 million in expenses related to governmental activities; only \$44.8 million of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$37.2 million in revenues and other financing sources and \$35.4 million in expenditures and other financing uses. The general fund's fund balance increased \$1.8 million to a balance of \$33.8 million.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

These statements are as follows:

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

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

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

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

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

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

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

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

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

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

***Management's Discussion and Analysis  
For the Year Ended December 31, 2021***

***Unaudited***

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

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

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

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

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

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**MIAMI COUNTY, OHIO**

***Management's Discussion and Analysis  
For the Year Ended December 31, 2021***

***Unaudited***

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

The table below provides a comparison of 2021 to 2020 for both the Governmental and Business-Type Activities.

	Governmental		Business-Type		Total	
	Activities		Activities			
	2021	2020	2021	2020	2021	2020
Current and other assets	\$135,615,509	\$121,045,360	\$9,898,163	\$9,605,793	\$145,513,672	\$130,651,153
Net OPEB Asset	3,638,768	0	200,112	0	3,838,880	0
Capital assets, net	120,953,848	119,609,324	34,181,794	34,831,653	155,135,642	154,440,977
Total assets	260,208,125	240,654,684	44,280,069	44,437,446	304,488,194	285,092,130
Deferred outflows of resources	6,853,344	11,302,068	382,510	574,216	7,235,854	11,876,284
Net pension liability	30,736,116	40,639,221	1,696,821	2,037,662	32,432,937	42,676,883
Net OPEB liability	0	27,852,608	0	1,391,159	0	29,243,767
Long-term liabilities	15,715,253	17,337,976	7,330,744	8,217,976	23,045,997	25,555,952
Current and other liabilities	18,863,539	7,971,245	1,020,942	757,867	19,884,481	8,729,112
Total liabilities	65,314,908	93,801,050	10,048,507	12,404,664	75,363,415	106,205,714
Deferred inflows of resources	39,700,658	28,473,980	1,356,605	683,644	41,057,263	29,157,624
Net position						
Net investment in capital assets	111,577,870	109,000,318	27,089,810	26,844,172	138,667,680	135,844,490
Restricted	63,407,161	61,698,219	0	0	63,407,161	61,698,219
Unrestricted	(12,939,128)	(41,016,815)	6,167,657	5,079,182	(6,771,471)	(35,937,633)
Total net position	\$162,045,903	\$129,681,722	\$33,257,467	\$31,923,354	\$195,303,370	\$161,605,076

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

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



***Management's Discussion and Analysis  
For the Year Ended December 31, 2021***

***Unaudited***

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

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

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

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

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

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

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

**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2021**

**Unaudited**

**Changes in Net position** – The following table shows the changes in net position for the fiscal years 2021 and 2020:

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues:						
Charges for Services and Sales	\$18,895,134	\$21,869,091	\$12,267,454	\$11,727,252	\$31,162,588	\$33,596,343
Operating Grants and Contributions	14,896,085	27,429,670	0	0	14,896,085	27,429,670
Capital Grants and Contributions	11,032,164	10,956,898	558,304	932,180	11,590,468	11,889,078
Total Program Revenues	<u>44,823,383</u>	<u>60,255,659</u>	<u>12,825,758</u>	<u>12,659,432</u>	<u>57,649,141</u>	<u>72,915,091</u>
General Revenues:						
Property Taxes	14,827,736	14,410,030	0	0	14,827,736	14,410,030
Sales Taxes	23,271,460	20,832,045	0	0	23,271,460	20,832,045
Intergovernmental, Unrestricted	4,881,865	3,878,811	0	0	4,881,865	3,878,811
Investment Earnings	(529,581)	2,279,444	0	0	(529,581)	2,279,444
Miscellaneous	530,198	443,952	0	0	530,198	443,952
Total General Revenues	<u>42,981,678</u>	<u>41,844,282</u>	<u>0</u>	<u>0</u>	<u>42,981,678</u>	<u>41,844,282</u>
Total Revenues	<u>87,805,061</u>	<u>102,099,941</u>	<u>12,825,758</u>	<u>12,659,432</u>	<u>100,630,819</u>	<u>114,759,373</u>
Program Expenses:						
Public Safety	10,831,136	22,959,831	0	0	10,831,136	22,959,831
Health	12,792,294	19,083,027	0	0	12,792,294	19,083,027
Human Services	10,134,076	10,722,281	0	0	10,134,076	10,722,281
Conservation and Recreation	594,641	596,716	0	0	594,641	596,716
Public Works	10,034,925	11,478,865	0	0	10,034,925	11,478,865
General Government	10,669,780	22,548,628	0	0	10,669,780	22,548,628
Interest and Fiscal Charges	384,028	427,971	0	0	384,028	427,971
Business Type Activities:						
Water	0	0	2,237,963	2,247,889	2,237,963	2,247,889
Sewer	0	0	2,988,336	2,827,686	2,988,336	2,827,686
Transfer Station	0	0	6,157,201	6,093,747	6,157,201	6,093,747
Sheriff Police Rotary	0	0	108,145	423,628	108,145	423,628
Total Expenses	<u>55,440,880</u>	<u>87,817,319</u>	<u>11,491,645</u>	<u>11,592,950</u>	<u>66,932,525</u>	<u>99,410,269</u>
Change in Net Position before transfers	32,364,181	14,282,622	1,334,113	1,066,482	33,698,294	15,349,104
Transfers	0	121,769	0	(121,769)	0	0
Total Change in Net Position	32,364,181	14,404,391	1,334,113	944,713	33,698,294	15,349,104
Beginning Net Position	<u>129,681,722</u>	<u>115,277,331</u>	<u>31,923,354</u>	<u>30,978,641</u>	<u>161,605,076</u>	<u>146,255,972</u>
Ending Net Position	<u>\$162,045,903</u>	<u>\$129,681,722</u>	<u>\$33,257,467</u>	<u>\$31,923,354</u>	<u>\$195,303,370</u>	<u>\$161,605,076</u>

**MIAMI COUNTY, OHIO**

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***Management’s Discussion and Analysis  
For the Year Ended December 31, 2021***

***Unaudited***

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**Governmental Activities**

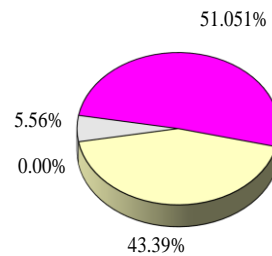
Current and other assets increased of \$19.6 million from 2020 predominantly due to American Rescue Plan funding and the changing of a Net OPEB Liability to a Net OPEB Asset of \$3.6 million. Current and other liabilities decreased \$28.5 million predominately from the Net OPEB Liability becoming an asset.

Net position of the County’s governmental activities increased by \$32.4 million. Approximately \$31.5 million of this increase was due to a plan design change with the OPERS OPEB plan. OPERS no longer offers a self-insured OPEB plan to its retirees. Instead, retirees receive a monthly fixed stipend based on their eligibility. As a result, the OPERS OPEB 2020 net liability converted to a net asset in 2021 with the offset recognized as a reduction in OPEB expense.

Tax revenue accounts for \$38,099,196 of the \$87,805,061 in total revenues for governmental activities. Property tax accounted for \$14,827,736, or approximately 38.9% of total tax revenue.

The County’s net charges to users of governmental services totaled \$10,617,497. This amount was subsidized by the County’s general revenues of \$42,981,678.

Revenue Sources	2021	Percent of Total
Intergovernmental, Unrestricted	\$4,881,865	5.56%
Program Revenues	44,823,383	51.05%
General Tax Revenues	38,099,196	43.39%
General Other	617	0.00%
Total Revenue	<u>\$87,805,061</u>	<u>100.00%</u>



**Business-Type Activities**

Net position of the business-type activities increased by \$1,334,113. These programs had revenues of \$12,825,758 and expenses of \$11,491,645 for fiscal year 2021. Business-type activities receive no support from tax revenues and remain self-supported.

**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
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**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

The County's governmental funds reported a combined fund balance of \$87,277,747, which is an increase from last year's total of \$82,108,326. 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, 2021 and 2020.

	Fund Balance December 31, 2021	Fund Balance December 31, 2020	Increase (Decrease)
General	\$33,804,447	\$32,028,541	\$1,775,906
Motor Vehicle and Gasoline Tax	9,726,866	8,975,347	751,519
Job and Family Services	1,074,895	560,386	514,509
Board of Developmental Disabilities	15,155,151	13,556,059	1,599,092
American Rescue Plan	0	0	0
Other Governmental	27,516,388	26,987,993	528,395
<b>Total</b>	<b>\$87,277,747</b>	<b>\$82,108,326</b>	<b>\$5,169,421</b>

*General Fund* – The County's General Fund revenues exceeded the fund's expenditures by \$4,796,544. The General Fund's balance increased (overall) by \$1,775,906. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2021 Revenues	2020 Revenues	Increase (Decrease)
Taxes	\$24,532,286	\$22,434,945	\$2,097,341
Intergovernmental Revenues	3,611,365	2,815,921	795,444
Charges for Services	6,015,121	10,015,907	(4,000,786)
Licenses and Permits	1,887,157	1,687,220	199,937
Investment Earnings	(533,366)	2,278,512	(2,811,878)
Fines and Forfeitures	869,323	703,191	166,132
All Other Revenue	758,665	735,238	23,427
<b>Total</b>	<b>\$37,140,551</b>	<b>\$40,670,934</b>	<b>(\$3,530,383)</b>

Revenues decreased 8.7% when compared with 2020. Increases in taxes and intergovernmental revenues helped offset decreases in other revenue accounts. An increase in sales tax revenue accounted for the majority of the increase in tax revenue, with a slight increase in property taxes. The decrease in charges for services is a result of CARES Act funding received in 2020 which was not available in 2021.

	2021 Expenditures	2020 Expenditures	Increase (Decrease)
Public Safety	\$14,788,006	\$14,350,624	\$437,382
Health	258,910	169,469	89,441
Human Services	2,169,219	1,843,134	326,085
Conservation and Recreation	461,613	463,229	(1,616)
Public Works	240,000	240,000	0
General Government	14,426,259	14,181,920	244,339
<b>Total</b>	<b>\$32,344,007</b>	<b>\$31,248,376</b>	<b>\$1,095,631</b>

**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2021***

***Unaudited***

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Expenditures increased 3.5% when compared with 2020. The public safety function accounted for the majority of the increase. Personnel costs increased in 2021 as additional deputies and corrections officers were hired. The Sheriff's office also purchased equipment for the body cameras project. Veterans' Services had increased costs due to the Tunnel to Towers program for the 9/11 remembrance event and soldier's relief allowance while Job and Family Services had increased costs for residential care.

*Motor Vehicle and Gasoline Tax Fund* – Revenues decreased by 5.8% and expenditures decreased by 4.5% in 2021 when comparing to 2020. Overall the fund balance increased by \$751,519 on revenues of \$11 million and expenditures of \$10.1 million. The decrease in revenues is due to fewer collections of intergovernmental revenues followed by a decrease in charges for services as there were fewer paving projects in 2021. The decrease in expenditures is due to fewer road projects undertaken in 2021.

*Job and Family Services Fund* – Revenues increased by 16.5% and expenditures decreased 3.3% in 2021 when comparing to 2020. Overall the fund balance increased by \$541,509 on revenues of \$4.8 million and expenditures of \$4.2 million. The increase in revenue is largely due to an increase in reimbursements.

*Board of Developmental Disabilities Fund* – Revenues were relatively flat in 2021 and expenditures decreased \$2.2 million in 2021 when comparing to 2020. Decreased support payments account for a portion of the increase in expenditures. The overall fund balance saw an increase of 11.8%.

*American Rescue Plan Fund* – This fund was established in 2021 as a result of the federal government providing monies to help with lost revenue resulting from the COVID-19 pandemic. Monies that remained unspent at year end were recorded as unearned revenue due to the reimbursement requirements necessary to utilize the revenue.

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 2021 the County amended its General Fund budget several times, none significant.

For the General Fund, final budget basis revenue of \$30.6 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 \$933,041 in Public Safety, and \$1,630,419 in General Government.

**MIAMI COUNTY, OHIO**

***Management's Discussion and Analysis  
For the Year Ended December 31, 2021***

***Unaudited***

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of fiscal 2021 the County had \$155,135,642 net of accumulated depreciation invested in capital assets for its governmental and business-type activities. Of this total, \$120,953,848 was related to governmental activities and \$34,181,794 to the business-type activities.

Governmental activities largest increase occurred in the infrastructure category due to several bridge replacements being finalized in 2021.

Acquisitions in the business-type activities amounted to \$503,055. The Transfer Station fund accounted for \$449,601 of the acquisitions in 2021. The purchase of equipment accounted for the bulk of the increase.

The following table summarizes the County's capital assets as of December 31, 2021 and December 31, 2020:

	Governmental Activities		Increase (Decrease)
	2020	2019	
	Land	\$6,046,695	\$5,566,713
Total Non-Depreciable Capital Assets	6,046,695	5,566,713	479,982
Buildings	50,008,768	49,427,898	580,870
Improvements Other Than Buildings	3,981,466	259,006	3,722,460
Machinery and Equipment	22,532,488	22,403,029	129,459
Infrastructure	114,251,013	105,803,690	8,447,323
Less: Accumulated Depreciation	(75,866,582)	(71,564,947)	(4,301,635)
Total Depreciable Capital Assets	114,907,153	106,328,676	8,578,477
Totals	\$120,953,848	\$111,895,389	\$9,058,459
	Business-Type Activities		Increase (Decrease)
	2021	2020	
Land	\$445,292	\$280,292	\$165,000
Total Non-Depreciable Capital Assets	445,292	280,292	165,000
Buildings	4,293,244	4,293,244	0
Improvements Other Than Buildings	44,092,585	44,092,585	0
Machinery and Equipment	3,290,673	2,952,618	338,055
Less: Accumulated Depreciation	(17,940,000)	(16,787,086)	(1,152,914)
Total Depreciable Capital Assets	33,736,502	34,551,361	(814,859)
Totals	\$34,181,794	\$34,831,653	(\$649,859)

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

**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2021***

***Unaudited***

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**Debt**

At December 31, 2021, the County had \$12.5 million in bonds outstanding, \$1.7 million due within one year. The following table summarizes the County's long-term liabilities outstanding as of December 31, 2021 and December 31, 2020:

	<u>2021</u>	<u>2020</u>
Governmental Activities:		
General Obligation Bonds	\$9,375,978	\$10,609,006
Superfund Site Liability	2,748,020	3,249,510
Compensated Absences	3,591,255	3,479,460
Total Governmental Activities	<u>15,715,253</u>	<u>17,337,976</u>
Business-Type Activities:		
General Obligation Bonds	3,083,126	3,555,033
OPWC Loans	396,250	470,000
OWDA Loans	3,612,608	3,962,448
Landfill Postclosure Care Liability	61,952	59,119
Compensated Absences	176,808	171,376
Total Business-Type Activities	<u>7,330,744</u>	<u>8,217,976</u>
Totals	<u>\$23,045,997</u>	<u>\$25,555,952</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, 2021, the County's outstanding debt was below the legal limit. Additional information on the County's long-term liabilities can be found in Note 14.

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

Historically Miami County's employment has been better than both the state and national rate. During 2020, due to the COVID-19 pandemic, the County's unemployment rate was 7.0% while the State had an 8.2% unemployment rate. In 2021 the County's unemployment rate decreased to 4.3% and the State decreased to 5.1%

While Miami County remains in good financial shape, the County's budget for the general fund in 2022 is very conservative. Total revenues for 2022 are projected to be \$32.6 million, which is 12.9% less than what was actually received on a cash basis in fiscal year 2021. The General Fund's anticipated expenses are projected to increase 26.5% from \$34.4 million on a cash basis in 2021 to \$43.5 million in 2022. Our Sales Tax for 2022 is projected to be \$20.7 million due to the .25% tax increase effective October 2009. Early indications show that 2022 investment income should meet or exceed 2021 earnings if current interest rates remain steady.

**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2021***

***Unaudited***

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**REQUESTS FOR INFORMATION**

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

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**MIAMI COUNTY, OHIO**

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**Statement of Net Position**  
**December 31, 2021**

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	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets:</b>			
Equity in Pooled Cash and Investments	\$ 98,148,275	\$ 9,244,350	\$ 107,392,625
Cash and Cash Equivalents with Fiscal Agent	580,564	0	580,564
Receivables:			
Taxes	19,128,347	0	19,128,347
Accounts	377,980	615,375	993,355
Intergovernmental	15,385,185	0	15,385,185
Interest	58,266	0	58,266
Loans	1,354,687	0	1,354,687
Internal Balances	(38,438)	38,438	0
Inventory of Supplies at Cost	457,996	0	457,996
Prepaid Items	162,647	0	162,647
Net OPEB Asset	3,638,768	200,112	3,838,880
Non-Depreciable Capital Assets	6,046,695	445,292	6,491,987
Depreciable Capital Assets, Net	114,907,153	33,736,502	148,643,655
<b>Total Assets</b>	<b>260,208,125</b>	<b>44,280,069</b>	<b>304,488,194</b>
<b>Deferred Outflows of Resources:</b>			
Pension	4,697,708	262,253	4,959,961
OPEB	2,155,636	120,257	2,275,893
<b>Total Deferred Outflows of Resources</b>	<b>6,853,344</b>	<b>382,510</b>	<b>7,235,854</b>
<b>Liabilities:</b>			
Accounts Payable	1,256,852	427,498	1,684,350
Accrued Wages and Benefits	6,384,773	48,043	6,432,816
Intergovernmental Payable	272,202	469,215	741,417
Claims Payable	303,761	0	303,761
Due to Others	308,340	0	308,340
Unearned Revenue	10,307,211	67,560	10,374,771
Accrued Interest Payable	30,400	8,626	39,026
Long Term Liabilities:			
Due Within One Year	3,382,767	974,138	4,356,905
Due in More Than One Year:			
Net Pension Liability	30,736,116	1,696,821	32,432,937
Other Amounts Due in More Than One Year	12,332,486	6,356,606	18,689,092
<b>Total Liabilities</b>	<b>65,314,908</b>	<b>10,048,507</b>	<b>75,363,415</b>
<b>Deferred Inflows of Resources:</b>			
Property Tax Levy for Next Fiscal Year	15,040,950	0	15,040,950
Pension	13,429,897	739,980	14,169,877
OPEB	11,229,811	616,625	11,846,436
<b>Total Deferred Inflows of Resources</b>	<b>39,700,658</b>	<b>1,356,605</b>	<b>41,057,263</b>

**MIAMI COUNTY, OHIO**

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	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Net Position:</b>			
Net Investment in Capital Assets	111,577,870	27,089,810	138,667,680
Restricted For:			
Capital Projects	1,763,270	0	1,763,270
Debt Service	45,404	0	45,404
Public Safety	7,774,957	0	7,774,957
Health	16,147,077	0	16,147,077
Human Services	16,675,612	0	16,675,612
Public Works	15,183,214	0	15,183,214
General Government	5,677,835	0	5,677,835
Other Purposes	139,792	0	139,792
Unrestricted	(12,939,128)	6,167,657	(6,771,471)
<b>Total Net Position</b>	<u>\$ 162,045,903</u>	<u>\$ 33,257,467</u>	<u>\$ 195,303,370</u>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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**Statement of Activities**  
**For the Year Ended December 31, 2021**

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	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
Public Safety	\$ 10,831,136	\$ 5,217,681	\$ 0	\$ 35,710
Health	12,792,294	1,034,818	7,388,906	0
Human Services	10,134,076	2,937,698	5,521,315	0
Conservation and Recreation	594,641	0	0	0
Public Works	10,034,925	1,876,025	0	10,996,454
General Government	10,669,780	7,828,912	1,985,864	0
Interest and Fiscal Charges	384,028	0	0	0
<b>Total Governmental Activities</b>	<b>55,440,880</b>	<b>18,895,134</b>	<b>14,896,085</b>	<b>11,032,164</b>
<b>Business-Type Activities:</b>				
Water	2,237,963	2,123,702	0	110,846
Sewer	2,988,336	3,023,846	0	294,980
Transfer Station	6,157,201	6,793,870	0	152,478
Sheriff Police Rotary	108,145	326,036	0	0
<b>Total Business-Type Activities</b>	<b>11,491,645</b>	<b>12,267,454</b>	<b>0</b>	<b>558,304</b>
<b>Totals</b>	<b>\$ 66,932,525</b>	<b>\$ 31,162,588</b>	<b>\$ 14,896,085</b>	<b>\$ 11,590,468</b>

**General Revenues:**

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

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Net (Expense) Revenue  
and Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (5,577,745)	\$ 0	\$ (5,577,745)
(4,368,570)	0	(4,368,570)
(1,675,063)	0	(1,675,063)
(594,641)	0	(594,641)
2,837,554	0	2,837,554
(855,004)	0	(855,004)
(384,028)	0	(384,028)
<u>(10,617,497)</u>	<u>0</u>	<u>(10,617,497)</u>
0	(3,415)	(3,415)
0	330,490	330,490
0	789,147	789,147
0	217,891	217,891
<u>0</u>	<u>1,334,113</u>	<u>1,334,113</u>
<u>(10,617,497)</u>	<u>1,334,113</u>	<u>(9,283,384)</u>
14,827,736	0	14,827,736
23,271,460	0	23,271,460
4,881,865	0	4,881,865
(529,581)	0	(529,581)
530,198	0	530,198
<u>42,981,678</u>	<u>0</u>	<u>42,981,678</u>
32,364,181	1,334,113	33,698,294
<u>129,681,722</u>	<u>31,923,354</u>	<u>161,605,076</u>
<u>\$ 162,045,903</u>	<u>\$ 33,257,467</u>	<u>\$ 195,303,370</u>

**MIAMI COUNTY, OHIO**

**Balance Sheet  
Governmental Funds  
December 31, 2021**

	General	Motor Vehicle and Gasoline Tax Fund	Job and Family Services	Board of Developmental Disabilities
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$ 36,168,483	\$ 8,128,420	\$ 469,988	\$ 14,764,707
Cash and Cash Equivalents with Fiscal Agent	0	0	0	580,564
Receivables:				
Taxes	8,853,159	919,979	0	8,459,830
Accounts	287,480	2,770	0	0
Intergovernmental	1,776,894	3,930,320	6,440,856	688,053
Interest	58,266	0	0	0
Loans	0	0	0	0
Due from Other Funds	25,776	27,847	291,210	0
Interfund Loans Receivable	132,256	0	0	0
Advances to Other Funds	29,839	0	0	0
Inventory of Supplies, at Cost	0	457,996	0	0
Prepaid Items	134,691	10,169	0	8,697
<b>Total Assets</b>	<b>\$ 47,466,844</b>	<b>\$ 13,477,501</b>	<b>\$ 7,202,054</b>	<b>\$ 24,501,851</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 344,602	\$ 112,181	\$ 18,627	\$ 184,496
Accrued Wages and Benefits Payable	5,934,258	56,694	75,206	142,714
Intergovernmental Payable	105,786	0	0	47,565
Due to Others	308,340	0	0	0
Due to Other Funds	20,286	0	27,790	0
Interfund Loans Payable	0	28,395	0	0
Advances from Other Funds	0	0	0	0
Unearned Revenue	0	0	0	0
Compensated Absences Payable	24,751	0	0	0
<b>Total Liabilities</b>	<b>6,738,023</b>	<b>197,270</b>	<b>121,623</b>	<b>374,775</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	1,235,649	2,647,348	6,005,536	644,232
Property Tax Levy for Next Fiscal Year	5,688,725	906,017	0	8,327,693
<b>Total Deferred Inflows of Resources</b>	<b>6,924,374</b>	<b>3,553,365</b>	<b>6,005,536</b>	<b>8,971,925</b>
<b>Fund Balances:</b>				
Nonspendable	972,120	468,165	0	8,697
Restricted	0	9,258,701	1,074,895	15,146,454
Committed	0	0	0	0
Assigned	12,447,325	0	0	0
Unassigned	20,385,002	0	0	0
<b>Total Fund Balances</b>	<b>33,804,447</b>	<b>9,726,866</b>	<b>1,074,895</b>	<b>15,155,151</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 47,466,844</b>	<b>\$ 13,477,501</b>	<b>\$ 7,202,054</b>	<b>\$ 24,501,851</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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American Rescue Plan	Other Governmental Funds	Total Governmental Funds
\$ 10,326,339	\$ 27,230,100	\$ 97,088,037
0	0	580,564
0	895,379	19,128,347
0	87,730	377,980
0	2,549,062	15,385,185
0	0	58,266
0	1,354,687	1,354,687
0	27,790	372,623
0	0	132,256
0	0	29,839
0	0	457,996
0	9,090	162,647
<u>\$ 10,326,339</u>	<u>\$ 32,153,838</u>	<u>\$ 135,128,427</u>
\$ 17,980	\$ 578,966	\$ 1,256,852
1,148	174,753	6,384,773
0	118,851	272,202
0	0	308,340
0	362,985	411,061
0	103,861	132,256
0	29,839	29,839
10,307,211	0	10,307,211
0	0	24,751
<u>10,326,339</u>	<u>1,369,255</u>	<u>19,127,285</u>
0	3,149,680	13,682,445
0	118,515	15,040,950
0	3,268,195	28,723,395
0	9,090	1,458,072
0	26,795,931	52,275,981
0	741,053	741,053
0	0	12,447,325
0	(29,686)	20,355,316
0	27,516,388	87,277,747
<u>\$ 10,326,339</u>	<u>\$ 32,153,838</u>	<u>\$ 135,128,427</u>

**MIAMI COUNTY, OHIO**

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***Reconciliation Of Total Governmental Fund Balances  
To Net Position Of Governmental Activities  
December 31, 2021***

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<b>Total Governmental Fund Balances</b>	\$ 87,277,747
<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.	120,953,848
Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable amounts in the funds.	13,682,445
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(15,720,902)
The net pension and OPEB asset/liabilities are not due and payable in the current period; therefore, the asset/liabilities and related deferred inflows & outflows are not reported in governmental funds.	(44,903,712)
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>756,477</u>
<b><i>Net Position of Governmental Activities</i></b>	<b><u>\$ 162,045,903</u></b>
See accompanying notes to the basic financial statements	





**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2021**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
<b>Revenues:</b>				
Taxes	\$ 24,532,286	\$ 892,471	\$ 0	\$ 8,202,172
Intergovernmental Revenues	3,611,365	8,457,860	2,431,368	8,409,673
Charges for Services	6,015,121	1,037,907	0	340,688
Licenses and Permits	1,887,157	0	0	0
Investment Earnings	(533,366)	3,595	0	182
Fines and Forfeitures	869,323	35,114	0	0
All Other Revenues	758,665	545,882	2,319,289	243,581
<b>Total Revenue</b>	<b>37,140,551</b>	<b>10,972,829</b>	<b>4,750,657</b>	<b>17,196,296</b>
<b>Expenditures:</b>				
Current:				
Public Safety	14,788,006	0	0	0
Health	258,910	0	0	15,597,204
Human Services	2,169,219	0	4,236,148	0
Conservation and Recreation	461,613	0	0	0
Public Works	240,000	10,106,351	0	0
General Government	14,426,259	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>32,344,007</b>	<b>10,106,351</b>	<b>4,236,148</b>	<b>15,597,204</b>
Excess (Deficiency) of Revenues Over Expenditures				
	4,796,544	866,478	514,509	1,599,092
<b>Other Financing Sources (Uses):</b>				
Transfers In	24,749	0	0	0
Transfers Out	(3,045,387)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(3,020,638)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	1,775,906	866,478	514,509	1,599,092
<b>Fund Balances at Beginning of Year</b>	<b>32,028,541</b>	<b>8,975,347</b>	<b>560,386</b>	<b>13,556,059</b>
Decrease in Inventory Reserve	0	(114,959)	0	0
<b>Fund Balances End of Year</b>	<b>\$ 33,804,447</b>	<b>\$ 9,726,866</b>	<b>\$ 1,074,895</b>	<b>\$ 15,155,151</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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American Rescue Plan	Other Governmental Funds	Total Governmental Funds
\$ 0	\$ 4,484,636	\$ 38,111,565
83,275	9,179,620	32,173,161
0	4,754,402	12,148,118
0	5	1,887,162
0	8	(529,581)
0	266,593	1,171,030
0	452,225	4,319,642
<u>83,275</u>	<u>19,137,489</u>	<u>89,281,097</u>
0	5,765,114	20,553,120
0	389,833	16,245,947
0	6,636,226	13,041,593
0	133,028	594,641
0	2,737,146	13,083,497
83,275	3,013,182	17,522,716
0	1,334,251	1,334,251
0	1,208,092	1,208,092
0	412,860	412,860
<u>83,275</u>	<u>21,629,732</u>	<u>83,996,717</u>
0	(2,492,243)	5,284,380
0	3,539,887	3,564,636
0	(519,249)	(3,564,636)
<u>0</u>	<u>3,020,638</u>	<u>0</u>
0	528,395	5,284,380
0	26,987,993	82,108,326
0	0	(114,959)
<u>\$ 0</u>	<u>\$ 27,516,388</u>	<u>\$ 87,277,747</u>

**MIAMI COUNTY, OHIO**

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***Reconciliation Of The Statement Of Revenues, Expenditures  
And Changes In Fund Balances Of Governmental Funds  
To The Statement Of Activities  
For The Year Ended December 31, 2021***

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$ 5,284,380
<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
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.	1,429,215
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.	(84,691)
Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(1,476,036)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	4,183,822
Except for amounts reported as deferred inflows/outflows, changes in the net pension and OPEB liabilities are reported as pension/OPEB expense in the statement of activities.	21,843,226
The repayment of long-term debt principal consumes resources of governmental funds, however, it does not effect net position.	1,709,582
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	3,896
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.	(211,763)
The Internal Service Fund, is used to charge the cost of services (e.g. insurance) to individual funds, is not included in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the County's Internal Service Fund is allocated among the governmental activities.	<u>(317,450)</u>
<b><i>Change in Net Position of Governmental Activities</i></b>	<b><u>\$ 32,364,181</u></b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
General Fund  
For the Year Ended December 31, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 19,457,700	\$ 19,457,700	\$ 24,304,151	\$ 4,846,451
Intergovernmental Revenues	2,818,456	2,818,456	3,444,602	626,146
Charges for Services	4,216,280	4,216,280	4,945,027	728,747
Licenses and Permits	1,605,000	1,605,000	1,816,208	211,208
Investment Earnings	1,353,300	1,353,300	859,331	(493,969)
Fines and Forfeitures	937,293	937,293	865,469	(71,824)
All Other Revenues	168,037	168,037	525,761	357,724
Total Revenues	<u>30,556,066</u>	<u>30,556,066</u>	<u>36,760,549</u>	<u>6,204,483</u>
<b>Expenditures:</b>				
Current:				
Public Safety	15,669,868	16,178,551	15,245,510	933,041
Health	262,722	272,123	268,723	3,400
Human Services	2,496,576	2,593,437	2,205,772	387,665
Conservation and Recreation	466,293	466,293	465,613	680
Public Works	240,000	240,000	240,000	0
General Government	16,572,723	16,146,445	14,516,026	1,630,419
Total Expenditures	<u>35,708,182</u>	<u>35,896,849</u>	<u>32,941,644</u>	<u>2,955,205</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,152,116)	(5,340,783)	3,818,905	9,159,688
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	45,805	45,805
Transfers Out	(2,465,165)	(3,129,314)	(3,045,387)	83,927
Advances In	0	0	34,713	34,713
Advances Out	0	(6,000)	(6,000)	0
Total Other Financing Sources (Uses):	<u>(2,465,165)</u>	<u>(3,135,314)</u>	<u>(2,970,869)</u>	<u>164,445</u>
Net Change in Fund Balance	(7,617,281)	(8,476,097)	848,036	9,324,133
Fund Balance at Beginning of Year	23,267,639	23,267,639	23,267,639	0
Prior Year Encumbrances	2,033,688	2,033,688	2,033,688	0
Fund Balance at End of Year	<u>\$ 17,684,046</u>	<u>\$ 16,825,230</u>	<u>\$ 26,149,363</u>	<u>\$ 9,324,133</u>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund –Motor Vehicle and Gasoline Tax Fund  
For the Year Ended December 31, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 794,300	\$ 794,300	\$ 892,471	\$ 98,171
Intergovernmental Revenues	7,510,000	7,510,000	8,448,096	938,096
Charges for Services	650,000	853,800	1,020,439	166,639
Investment Earnings	20,000	20,000	3,595	(16,405)
Fines and Forfeitures	40,000	40,000	34,208	(5,792)
All Other Revenues	243,550	243,550	544,738	301,188
Total Revenues	9,257,850	9,461,650	10,943,547	1,481,897
<b>Expenditures:</b>				
Current:				
Public Works	12,276,090	14,833,708	12,889,642	1,944,066
Total Expenditures	12,276,090	14,833,708	12,889,642	1,944,066
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,018,240)	(5,372,058)	(1,946,095)	3,425,963
<b>Other Financing Sources (Uses):</b>				
Advances Out	0	(4,713)	(4,713)	0
Total Other Financing Sources (Uses):	0	(4,713)	(4,713)	0
Net Change in Fund Balance	(3,018,240)	(5,376,771)	(1,950,808)	3,425,963
Fund Balance at Beginning of Year	6,708,924	6,708,924	6,708,924	0
Prior Year Encumbrances	816,306	816,306	816,306	0
Fund Balance at End of Year	\$ 4,506,990	\$ 2,148,459	\$ 5,574,422	\$ 3,425,963

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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 4,877,500	\$ 4,877,500	\$ 2,485,583	\$ (2,391,917)
All Other Revenues	810,200	810,200	2,067,495	1,257,295
Total Revenues	5,687,700	5,687,700	4,553,078	(1,134,622)
<b>Expenditures:</b>				
Current:				
Human Services	5,580,220	4,402,265	4,290,329	111,936
Total Expenditures	5,580,220	4,402,265	4,290,329	111,936
Excess (Deficiency) of Revenues Over (Under) Expenditures	107,480	1,285,435	262,749	(1,022,686)
Fund Balance at Beginning of Year	153,717	153,717	153,717	0
Prior Year Encumbrances	9,855	9,855	9,855	0
Fund Balance at End of Year	\$ 271,052	\$ 1,449,007	\$ 426,321	\$ (1,022,686)

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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 7,905,860	\$ 7,905,860	\$ 8,202,172	\$ 296,312
Intergovernmental Revenues	2,752,859	2,752,859	3,606,469	853,610
Charges for Services	326,741	326,741	330,320	3,579
Investment Earnings	2,000	2,000	182	(1,818)
All Other Revenues	182,022	182,022	244,248	62,226
Total Revenues	11,169,482	11,169,482	12,383,391	1,213,909
<b>Expenditures:</b>				
Current:				
Health	11,316,210	11,380,256	10,642,013	738,243
Total Expenditures	11,316,210	11,380,256	10,642,013	738,243
Excess (Deficiency) of Revenues Over (Under) Expenditures	(146,728)	(210,774)	1,741,378	1,952,152
Fund Balance at Beginning of Year	12,248,423	12,248,423	12,248,423	0
Prior Year Encumbrances	224,629	224,629	224,629	0
Fund Balance at End of Year	\$ 12,326,324	\$ 12,262,278	\$ 14,214,430	\$ 1,952,152

See accompanying notes to the basic financial statements



**MIAMI COUNTY, OHIO**

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***Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – American Rescue Plan Fund  
For the Year Ended December 31, 2021***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 0	\$ 10,390,486	\$ 10,390,486	\$ 0
Total Revenues	0	10,390,486	10,390,486	0
<b>Expenditures:</b>				
Current:				
General Government	0	173,529	137,947	35,582
Total Expenditures	0	173,529	137,947	35,582
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	10,216,957	10,252,539	35,582
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 10,216,957	\$ 10,252,539	\$ 35,582

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Net Position  
Proprietary Funds  
December 31, 2021**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Assets:</b>			
<b>Current Assets:</b>			
Equity in Pooled Cash and Investments	\$ 1,510,975	\$ 2,369,627	\$ 5,153,890
Receivables:			
Accounts	215,801	399,574	0
Due from Other Funds	6,256	77,597	0
<b>Total Current Assets</b>	1,733,032	2,846,798	5,153,890
<b>Noncurrent Assets:</b>			
Non-Depreciable Capital Assets	0	10,000	435,292
Depreciable Capital Assets, Net	5,944,916	23,507,691	4,283,895
Net OPEB Asset	35,086	27,349	98,947
<b>Total Noncurrent Assets</b>	5,980,002	23,545,040	4,818,134
<b>Total Assets</b>	7,713,034	26,391,838	9,972,024
<b>Deferred Outflows of Resources:</b>			
Pension	43,438	33,861	122,507
OPEB	19,935	15,540	56,223
<b>Total Deferred Outflows of Resources</b>	63,373	49,401	178,730
<b>Liabilities:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	60,606	12,640	354,252
Accrued Wages and Benefits Payable	11,340	2,149	34,554
Intergovernmental Payable	160,927	254,107	54,181
Claims Payable	0	0	0
Due to Other Funds	1,812	0	43,603
Unearned Revenue	0	0	67,560
Accrued Interest Payable	2,219	3,695	2,712
Compensated Absences Payable - Current	11,416	11,299	67,061
General Obligation Bonds - Current	145,086	244,330	96,126
OWDA Loans Payable - Current	11,640	338,430	0
Ohio Public Works Commission Loans Payable - Current	22,500	26,250	0
<b>Total Current Liabilities</b>	427,546	892,900	720,049

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total Enterprise Funds	Governmental Activites- Internal Service Fund
\$ 209,858	\$ 9,244,350	\$ 1,060,238
0	615,375	0
0	83,853	0
<u>209,858</u>	<u>9,943,578</u>	<u>1,060,238</u>
0	445,292	0
0	33,736,502	0
38,730	200,112	0
<u>38,730</u>	<u>34,381,906</u>	<u>0</u>
<u>248,588</u>	<u>44,325,484</u>	<u>1,060,238</u>
62,447	262,253	0
28,559	120,257	0
<u>91,006</u>	<u>382,510</u>	<u>0</u>
0	427,498	0
0	48,043	0
0	469,215	0
0	0	303,761
0	45,415	0
0	67,560	0
0	8,626	0
0	89,776	0
0	485,542	0
0	350,070	0
0	48,750	0
<u>0</u>	<u>2,040,495</u>	<u>303,761</u>

(Continued)

**MIAMI COUNTY, OHIO**

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**Statement of Net Position  
Proprietary Funds  
December 31, 2021**

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	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b><i>Noncurrent Liabilities</i></b>			
Compensated Absences Payable	15,807	15,927	55,298
General Obligation Bonds Payable	524,674	1,199,910	873,000
OWDA Loans Payable	122,928	3,139,610	0
Ohio Public Works Commission Loans Payable	200,000	147,500	0
Transfer Facility Postclosure Care Liability	0	0	61,952
Net Pension Liability	293,573	228,847	827,955
<b><i>Total Noncurrent Liabilities</i></b>	<b>1,156,982</b>	<b>4,731,794</b>	<b>1,818,205</b>
<b>Total Liabilities</b>	<b>1,584,528</b>	<b>5,624,694</b>	<b>2,538,254</b>
<b>Deferred Inflows of Resources:</b>			
Pension	128,411	100,111	361,930
OPEB	108,362	84,474	305,453
<b>Total Deferred Inflows of Resources</b>	<b>236,773</b>	<b>184,585</b>	<b>667,383</b>
<b>Net Position:</b>			
Net Investment in Capital Assets	4,918,088	18,421,661	3,750,061
Unrestricted	1,037,018	2,210,299	3,195,056
<b>Total Net Position</b>	<b>\$ 5,955,106</b>	<b>\$ 20,631,960</b>	<b>\$ 6,945,117</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total Enterprise Funds	Governmental Activites- Internal Service Fund
0	87,032	0
0	2,597,584	0
0	3,262,538	0
0	347,500	0
0	61,952	0
346,446	1,696,821	0
346,446	8,053,427	0
346,446	10,093,922	303,761
149,528	739,980	0
118,336	616,625	0
267,864	1,356,605	0
0	27,089,810	0
(274,716)	6,167,657	756,477
\$ (274,716)	\$ 33,257,467	\$ 756,477

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2021**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Operating Revenues:</b>			
Charges for Services	\$ 2,110,139	\$ 2,949,278	\$ 6,575,715
Other Operating Revenue	13,563	74,568	218,155
Total Operating Revenues	2,123,702	3,023,846	6,793,870
<b>Operating Expenses:</b>			
Personal Services	177,361	140,874	701,406
Materials and Supplies	1,286,953	54,727	121,052
Contractual Services	441,627	1,916,188	4,949,461
Utilities	6,618	26,250	29,154
Depreciation	206,071	691,671	255,172
Health Insurance Claims	0	0	0
Other Operating Expenses	85,098	110,192	64,628
Total Operating Expenses	2,203,728	2,939,902	6,120,873
Operating Income (Loss)	(80,026)	83,944	672,997
<b>Nonoperating Revenue (Expenses):</b>			
Interest and Fiscal Charges	(34,235)	(48,434)	(36,328)
Total Nonoperating Revenues (Expenses)	(34,235)	(48,434)	(36,328)
Income (Loss) Before Transfers and Contributions	(114,261)	35,510	636,669
Capital Contributions	110,846	294,980	152,478
Change in Net Position	(3,415)	330,490	789,147
Net Position Beginning of Year	5,958,521	20,301,470	6,155,970
Net Position End of Year	\$ 5,955,106	\$ 20,631,960	\$ 6,945,117

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Fund
\$ 326,036	\$ 11,961,168	\$ 5,349,811
0	306,286	326,819
<u>326,036</u>	<u>12,267,454</u>	<u>5,676,630</u>
108,145	1,127,786	0
0	1,462,732	0
0	7,307,276	692,351
0	62,022	0
0	1,152,914	0
0	0	5,301,729
0	259,918	0
<u>108,145</u>	<u>11,372,648</u>	<u>5,994,080</u>
217,891	894,806	(317,450)
0	(118,997)	0
<u>0</u>	<u>(118,997)</u>	<u>0</u>
217,891	775,809	(317,450)
0	558,304	0
217,891	1,334,113	(317,450)
<u>(492,607)</u>	<u>31,923,354</u>	<u>1,073,927</u>
<u>\$ (274,716)</u>	<u>\$ 33,257,467</u>	<u>\$ 756,477</u>

**MIAMI COUNTY, OHIO**

**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2021**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Customers	\$2,081,582	\$2,797,371	\$6,663,893
Cash Payments for Goods and Services	(1,751,994)	(2,020,781)	(5,123,868)
Cash Payments to Employees	(385,126)	(302,353)	(1,184,458)
Other Operating Revenues	13,563	74,568	218,155
Net Cash Provided (Used) by Operating Activities	(41,975)	548,805	573,722
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Acquisition and Construction of Assets	(11,885)	(41,569)	(305,369)
Payment on Ohio Water Development Authority Loan	(11,410)	(338,430)	0
Principal Paid on General Obligation Bonds	(140,092)	(238,458)	(93,357)
Principal Paid on Ohio Public Works Commission Loan	(47,500)	(26,250)	0
Special Assessment Revenue Received	110,846	294,980	0
Interest Paid on All Debt	(34,649)	(48,824)	(33,581)
Net Cash Used by Capital and Related Financing Activities	(134,690)	(398,551)	(432,307)
Net Increase (Decrease) in Cash and Cash Equivalents	(176,665)	150,254	141,415
Cash and Cash Equivalents at Beginning of Year	1,687,640	2,219,373	5,012,475
Cash and Cash Equivalents at End of Year	\$1,510,975	\$2,369,627	\$5,153,890



**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Fund
\$326,036	\$11,868,882	\$5,349,811
0	(8,896,643)	(6,126,596)
(305,241)	(2,177,178)	0
0	306,286	326,819
<u>20,795</u>	<u>1,101,347</u>	<u>(449,966)</u>
0	(358,823)	0
0	(349,840)	0
0	(471,907)	0
0	(73,750)	0
0	405,826	0
<u>0</u>	<u>(117,054)</u>	<u>0</u>
<u>0</u>	<u>(965,548)</u>	<u>0</u>
20,795	135,799	(449,966)
<u>189,063</u>	<u>9,108,551</u>	<u>1,510,204</u>
<u>\$209,858</u>	<u>\$9,244,350</u>	<u>\$1,060,238</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2021**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>			
Operating Income (Loss)	(\$80,026)	\$83,944	\$672,997
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	206,071	691,671	255,172
Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:			
(Increase) Decrease in Accounts Receivable	(28,649)	(119,433)	20,618
(Increase) Decrease in Due from Other Funds	92	(32,474)	0
Decrease in Deferred Outflows - Pension	14,310	11,464	32,612
Decrease in Deferred Outflows - OPEB	19,671	15,546	50,165
(Increase) in Net OPEB Asset	(35,086)	(27,349)	(98,947)
Increase in Accounts Payable	51,861	2,833	33,652
Increase in Accrued Wages and Benefits	3,508	343	8,770
Increase (Decrease) in Due to Other Funds	1,812	(776)	2,239
Increase in Intergovernmental Payables	14,629	84,519	4,536
Increase in Unearned Revenues	0	0	67,560
Decrease in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	(4,296)	2,942	6,786
Increase in Deferred Inflows - Pension	44,567	34,293	136,626
Increase in Deferred Inflows - OPEB	67,996	52,787	196,924
Decrease in Net Pension Liability	(68,264)	(55,151)	(143,991)
Decrease in Net OPEB Liability	(250,171)	(196,354)	(671,997)
Total Adjustments	38,051	464,861	(99,275)
Net Cash Provided (Used) by Operating Activities	(\$41,975)	\$548,805	\$573,722

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

During 2021 the Transfer Station Fund had accounts payable of \$8,280 for the purchase of certain capital assets.

The Transfer Station Fund received \$165,000 in contributed capital from other funds.

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Fund
\$217,891	\$894,806	(\$317,450)
0	1,152,914	0
0	(127,464)	0
0	(32,382)	0
22,878	81,264	0
25,060	110,442	0
(38,730)	(200,112)	0
0	88,346	0
0	12,621	0
0	3,275	0
0	103,684	0
0	67,560	0
0	0	(132,516)
0	5,432	0
60,462	275,948	0
79,306	397,013	0
(73,435)	(340,841)	0
(272,637)	(1,391,159)	0
(197,096)	206,541	(132,516)
\$20,795	\$1,101,347	(\$449,966)

**MIAMI COUNTY, OHIO**

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***Statement of Net Position  
Fiduciary Funds  
December 31, 2021***

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	<u>Total</u>
Assets:	
Current Assets:	
Equity in Pooled Cash and Investments	\$ 21,907,316
Receivables:	
Taxes	105,613,359
Accounts	465,428
Special Assessments	<u>232,216</u>
Total Assets	<u>128,218,319</u>
 Liabilities:	
Total Liabilities	<u>0</u>
 Deferred Inflows of Resources:	
Property Taxes not Levied to Finance Current Year Operations	<u>105,845,575</u>
Total Deferred Inflows of Resources	<u>105,845,575</u>
 Net Position:	
Restricted for Individuals, Organizations and Other Governments	<u>22,372,744</u>
Total Net Position	<u>\$ 22,372,744</u>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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***Statement of Changes in Net Position  
Fiduciary Funds  
For the Year Ended December 31, 2021***

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	<u>Total</u>
Additions:	
Property Tax Collection for Other Governments	\$ 131,263,309
Amounts Received as Fiscal Agent	20,529,575
Intergovernmental	11,096,365
Licenses, Fees and Permits for Other Governments	26,423,891
Special Assessments for Other Governments	8,308,294
Miscellaneous	<u>1,672,910</u>
Total Additions	<u>199,294,344</u>
Deductions:	
Taxes Distributed to Other Governments	131,699,677
Payments Made to Other Governments	47,132,892
Payments Made on Behalf of Other Governments	<u>22,662,718</u>
Total Deductions	<u>201,495,287</u>
Net Increase in Fiduciary Net Position	(2,200,943)
Net Position Beginning of Year	<u>24,573,687</u>
Net Position End of Year	<u><u>\$ 22,372,744</u></u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

**A. Reporting Entity**

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

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

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

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

***Governmental Funds***

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

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

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

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

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

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

American Rescue Plan Fund - This fund accounts for money received from the federal government to provide funding for loss of revenue and help address economic fallout from the COVID-19 epidemic.

***Proprietary Funds***

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

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

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

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

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

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

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

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

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

***Fiduciary Funds***

Fiduciary fund reporting focuses on net position and changes in net position. The custodial 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. These funds operate on an accrual basis of accounting. The County has four custodial funds; the undivided fund is used to account for monies to be distributed for the benefit of other governments; fiscal agent fund is used to account for various entities where the county is the fiscal agent; the miscellaneous court safety fund account for fines and court costs that will be distributed to other governments and the other fund accounts for various monies held on behalf of separate entities.

**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, 2021***

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

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

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

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

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

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

**D. Basis of Accounting**

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

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

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

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

Property taxes measurable as of December 31, 2021 but which are not intended to finance 2021 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, 2021***

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

**E. Budgetary Process**

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

All funds, other than agency funds, are legally required to be budgeted and appropriated; however, only the General and major special revenue funds are required to be reported. The primary level of budget control is at the object level by organizational unit and/or department by function (Public Safety, Public Works, General Government, Debt Service etc.) within a fund. Budgetary modifications may only be made through resolution of the County Commissioners.

**1. Tax Budget**

By July 15, each County department must submit an annual tax budget for the following fiscal year to the County Commissioners for consideration and passage. The adopted budget is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20th of each year, for the period January 1 to December 31 of the following year.

**2. Estimated Resources**

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2021.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

**E. Budgetary Process** (Continued)

**3. Appropriations**

A temporary appropriations resolution to control expenditures may be passed on or about January 1st of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1st of each year for the period January 1st through December 31st. The appropriations resolution establishes spending controls at the fund, function, organizational unit and/or department, and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed the current estimated resources. During 2021, 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, 2021**

**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	American Rescue Plan
GAAP Basis (as reported)	\$1,775,906	\$866,478	\$514,509	\$1,599,092	\$0
Increase (Decrease):					
Accrued Revenues at December 31, 2021 received during 2022	(9,550,770)	(1,327,551)	(726,530)	(175,958)	0
Accrued Revenues at December 31, 2020 received during 2021	9,955,784	1,298,269	528,951	448,505	0
Accrued Expenditures at December 31, 2021 paid during 2022	6,738,023	197,270	121,623	374,775	10,326,339
Accrued Expenditures at December 31, 2020 paid during 2021	(6,135,275)	(425,117)	(132,137)	(213,036)	0
2020 Prepays for 2021	119,698	4,010	0	7,738	0
2021 Prepays for 2022	(134,691)	(10,169)	0	(8,697)	0
Change in Cash with Fiscal Agent	0	0	0	259,236	0
Perspective Difference:					
Activity of Funds Reclassified for GAAP Reporting Purposes	(370,206)	0	0	0	0
Outstanding Encumbrances	(1,550,433)	(2,553,998)	(43,667)	(550,277)	(73,800)
Budget Basis	\$848,036	(\$1,950,808)	\$262,749	\$1,741,378	\$10,252,539

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

**F. Cash and Cash Equivalents**

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

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

**G. Investments**

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the County records all its investments at fair value except for nonparticipating investment contracts (certificates of deposit) which are reported at cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices. See Note 5, "Cash, Cash Equivalents and Investments." During 2021, the County invested funds in U.S. Government Securities, US Treasury Notes, negotiable certificates of deposit, commercial paper and STAR Ohio.

The County's investment in the State Treasury Asset Reserve of Ohio (STAR Ohio) is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company and is recognized as an external investment pool by the County. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value. For 2021, 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 \$100 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

**H. Inventory of Supplies**

Inventory is stated at cost using the first-in, first-out (FIFO) method. The costs of inventory items are recorded as expenditures in the governmental funds when purchased and as expenses in the government-wide and proprietary funds when used.

**I. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2021, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

**J. Capital Assets and Depreciation**

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

**1. Property, Plant and Equipment - Governmental Activities**

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

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

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

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

2. Property, Plant and Equipment – Business Type Activities

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

3. Depreciation

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

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

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

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

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



**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

**L. Long-Term Obligations**

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

**M. Compensated Absences**

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

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

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

**N. Grants and Other Intergovernmental Revenues**

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

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

**P. Operating Revenues and Expenses**

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

**Q. Self-Funded Insurance**

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

**R. Interfund Activity**

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

**S. Fund Balance**

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

**S. Fund Balance (Continued)**

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

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

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

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

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

**T. Net Position**

Net position represents the difference between assets and deferred inflows of resources and liabilities and deferred outflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County did not have any net position restricted by enabling legislation during 2021.

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, 2021***

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

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

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

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

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

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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**NOTE 2 – ACCOUNTABILITY AND COMPLIANCE**

**A. Change in Accounting Principle**

For 2021, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 89, “Accounting for Interest Cost Incurred before the End of a Construction Period.”

GASB Statement No. 89 establishes accounting requirements for interest cost incurred before the end of a construction period. The implementation of this statement had no effect on beginning of year net position/fund balance.

**B. Fund Deficits**

The fund deficits at December 31, 2021 of \$459 in the Pre-Trial Services Fund (Special Revenue Fund) and of \$29,277 in the Ditch Construction Fund (Capital Projects Fund) arises from the recognition of certain liabilities under the modified accrual basis of accounting. The net position deficit of \$274,716 in the Sheriff Police Rotary Fund (Enterprise Fund) arises from the recording of certain liabilities under the accrual basis of accounting. Under the budgetary basis of accounting these deficits do not exist. The General Fund provides transfers when cash is required, not when accruals occur.

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**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021**

**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	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Inventory of Supplies	\$0	\$457,996	\$0	\$0	\$0	\$0	\$457,996
Prepaid Items	134,691	10,169	0	8,697	0	9,090	162,647
Unclaimed Monies	837,429	0	0	0	0	0	837,429
<b>Total Nonspendable</b>	<b>972,120</b>	<b>468,165</b>	<b>0</b>	<b>8,697</b>	<b>0</b>	<b>9,090</b>	<b>1,458,072</b>
Restricted:							
Probation Services	0	0	0	0	0	972,802	972,802
Animal Control	0	0	0	0	0	971,577	971,577
Children's Services	0	0	0	0	0	4,695,445	4,695,445
Child Support Enforcement	0	0	0	0	0	4,303,028	4,303,028
Community Development & Assistance	0	0	0	0	0	630,204	630,204
Court Services	0	0	0	0	0	2,337,778	2,337,778
Delinquent Real Estate Tax & Assessment	0	0	0	0	0	554,074	554,074
Developmental Disabilities	0	0	0	15,146,454	0	0	15,146,454
Emergency Services	0	0	0	0	0	4,348,790	4,348,790
Voter Education	0	0	0	0	0	922	922
Job and Family Services	0	0	1,074,895	0	0	0	1,074,895
Law Library	0	0	0	0	0	270,796	270,796
Litter Control and Recycling	0	0	0	0	0	67,559	67,559
Property Reappraisal	0	0	0	0	0	378,889	378,889
Public Safety	0	0	0	0	0	1,183,176	1,183,176
Roads	0	9,258,701	0	0	0	0	9,258,701
Transit Services	0	0	0	0	0	1,259,871	1,259,871
Food Services - Jail	0	0	0	0	0	116,207	116,207
Victim Assistance	0	0	0	0	0	22,463	22,463
Youth Services	0	0	0	0	0	2,814,049	2,814,049
Debt Retirement	0	0	0	0	0	75,804	75,804
Capital Acquisition and Improvement	0	0	0	0	0	1,792,497	1,792,497
<b>Total Restricted</b>	<b>0</b>	<b>9,258,701</b>	<b>1,074,895</b>	<b>15,146,454</b>	<b>0</b>	<b>26,795,931</b>	<b>52,275,981</b>
Committed:							
Municipal Court Restitution	0	0	0	0	0	382	382
Landfill Cleanup/Maintenance	0	0	0	0	0	740,671	740,671
<b>Total Committed</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>741,053</b>	<b>741,053</b>
Assigned:							
Goods and Services	1,280,538	0	0	0	0	0	1,280,538
Excess Appropriations FY 2022	11,166,787	0	0	0	0	0	11,166,787
<b>Total Assigned</b>	<b>12,447,325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,447,325</b>
Unassigned (Deficits):							
	20,385,002	0	0	0	0	(29,686)	20,355,316
<b>Total Fund Balances</b>	<b>\$33,804,447</b>	<b>\$9,726,866</b>	<b>\$1,074,895</b>	<b>\$15,155,151</b>	<b>\$0</b>	<b>\$27,516,388</b>	<b>\$87,277,747</b>

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

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

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

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

Intergovernmental Revenues	\$12,118,065
Delinquent Tax Revenues	209,693
Loan Revenue	1,354,687
	<u>\$13,682,445</u>

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

General Obligation Bonds Payable	(\$9,375,978)
Superfund Site Liability	(2,748,020)
Accrued Interest on Long-Term Debt	(30,400)
Compensated Absences Payable	(3,566,504)
	<u>(\$15,720,902)</u>

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

Net OPEB Asset	\$3,638,768
Deferred Outflows	6,853,344
Net Pension Liability	(30,736,116)
Deferred Inflows	(24,659,708)
	<u>(\$44,903,712)</u>

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**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

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

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

Capital Outlay	\$5,198,078
Depreciation Expense	<u>(3,768,863)</u>
	\$1,429,215

*Governmental revenues not reported in the funds:*

Decrease in Shared Revenue	(\$1,363,047)
Decrease in Delinquent Tax Revenue	(12,369)
Decrease in Loan Revenue	<u>(100,620)</u>
	(\$1,476,036)

*Contractually required contributions reported as deferred outflows:*

Pension	\$4,183,822
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*Pension and OPEB expense:*

Pension	(\$447,080)
OPEB	<u>22,290,306</u>
	\$21,843,226

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

General Obligation Bond Principal Payments	\$1,208,092
Superfund Site Liability Payment	<u>501,490</u>
	\$1,709,582

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

Decrease in Compensated Absences Payable	(\$121,740)
Amortization of General Obligation Bond Premiums	24,936
Decrease in supplies inventory	<u>(114,959)</u>
	(\$211,763)

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

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

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

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

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

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

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**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

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

**A. Deposits**

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

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

At year end the carrying amount of the County's deposits was \$25,828,983 and the bank balance was \$27,262,266. Federal depository insurance covered \$13,176,674 of the bank balance and \$14,085,592 was uninsured and collateralized with securities held in the Ohio Pooled Collateral System.

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021**

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

**B. Investments**

	Measurement Value	Credit Rating	Fair Value Hierarchy	Concentration of Credit Risk	Investment Maturities (in Years)		
					less than 1	1-3	3-5
STAR Ohio	\$7,744,978	AAAm <sup>1</sup>	N/A *	7.49%	\$7,744,978	\$0	\$0
Negotiable C/D's	6,504,646	N/A	Level 2	6.29%	1,192,843	5,311,803	0
Commercial Paper	14,554,409	AA+ ; Aaa <sup>1,2</sup>	Level 2	14.06%	14,554,409	0	0
FHLB	14,129,273	AA+ ; Aaa <sup>1,2</sup>	Level 2	13.65%	0	8,060,362	6,068,911
AGM	497,370	AA+ ; Aaa <sup>1,2</sup>	Level 2	0.48%	0	497,370	0
FNMA	5,439,185	AA+ ; Aaa <sup>1,2</sup>	Level 2	5.26%	0	5,439,185	0
FFCB	11,818,595	AA+ ; Aaa <sup>1,2</sup>	Level 2	11.42%	1,000,735	9,830,000	987,860
FMCC	11,933,248	AA+ ; Aaa <sup>1,2</sup>	Level 2	11.53%	999,510	10,933,738	0
Corporate Bonds	6,607,593	AA+ ; Aaa <sup>1,2</sup>	Level 2	6.39%	499,270	6,108,323	0
Municipal Bonds	3,934,176	AA+ ; Aaa <sup>1,2</sup>	Level 2	3.80%	0	1,919,013	2,015,163
US Treasury Bonds	2,180,188	AA+ ; Aaa <sup>1,2</sup>	Level 2	2.11%	0	2,180,188	0
US Treasury Notes	18,127,297	AA+ ; Aaa <sup>1,2</sup>	Level 2	17.52%	0	9,782,855	8,344,442
Total Investments	<u>\$103,470,958</u>			<u>100.00%</u>	<u>\$25,991,745</u>	<u>\$60,062,837</u>	<u>\$17,416,376</u>

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

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

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

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

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

*Concentration of Credit Risk* – The County's investment policy states that the Treasurer may invest in any instrument or security authorized by Ohio Revised Code Section 135. The policy places no limit on the amount the County may invest in any one issuer.

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

**B. Investments (Continued)**

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

**C. Cash With Fiscal Agent**

The County has uninsured and uncollateralized cash in the amount of \$580,564 being held by the West Central Ohio Network (West Con). This cash is restricted in its use for Supported Living funds for the Board of Development Disabilities.

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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**NOTE 6 - TAXES**

**A. Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied as of October 1 in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 2020. 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, 2021. 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 2021 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, 2021, was \$8.82 per \$1,000 of assessed value. The assessed value upon which the 2021 tax receivable was based was \$2,679,754,940. This amount constitutes \$2,581,719,690 in real property assessed value, \$98,035,250 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 .920% (9.20 mills) of assessed value.

**B. Other Taxes**

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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**NOTE 7- RECEIVABLES**

Receivables at December 31, 2021, 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, 2021 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	\$132,256	\$0	\$29,839	\$0
Motor Vehicle and Gas Tax Fund	0	28,395	0	0
Other Governmental Funds	0	103,861	0	29,839
Total Interfund Loans	<u>\$132,256</u>	<u>\$132,256</u>	<u>\$29,839</u>	<u>\$29,839</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 between the General Fund and the Other Governmental Funds (Ditch Construction Capital Project Fund) consisting of a bond issued at 3% to provide for capital construction.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

The following balances at December 31, 2021, represent due from/to other funds:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Governmental Funds:		
General Fund	\$25,776	\$20,286
Motor Vehicle and Gasoline Tax Fund	27,847	0
Job and Family Services Fund	291,210	27,790
Other Governmental Funds	<u>27,790</u>	<u>362,985</u>
Total Governmental Funds	372,623	411,061
Enterprise Funds:		
Water Fund	6,256	1,812
Sewer Fund	77,597	0
Transfer Station Fund	<u>0</u>	<u>43,603</u>
Total Enterprise Funds	<u>83,853</u>	<u>45,415</u>
Total Interfund Receivables and Payables	<u><u>\$456,476</u></u>	<u><u>\$456,476</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, 2021 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$24,749	\$3,045,387
Other Governmental Funds	<u>3,539,887</u>	<u>519,249</u>
Total All Transfers	<u><u>\$3,564,636</u></u>	<u><u>\$3,564,636</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, 2021**

**NOTE 10 - CAPITAL ASSETS**

**A. Governmental Activities Capital Assets**

Summary by category of changes in governmental activities capital assets at December 31, 2021:

*Cost:*

Class	December 31, 2020	Additions	Deletions	December 31, 2021
<i>Non-Depreciable Capital Assets:</i>				
Land	\$6,046,695	\$0	\$0	\$6,046,695
Total Non-Depreciable Capital Assets	6,046,695	0	0	6,046,695
<i>Depreciable Capital Assets:</i>				
Buildings	50,008,768	0	0	50,008,768
Improvements Other Than Buildings	3,981,466	0	0	3,981,466
Machinery and Equipment	23,668,880	1,464,518	(2,600,910)	22,532,488
Infrastructure	110,567,460	3,733,560	(50,007)	114,251,013
Total Depreciable Capital Assets	188,226,574	5,198,078	(2,650,917)	190,773,735
Total Cost	\$194,273,269	\$5,198,078	(\$2,650,917)	\$196,820,430

*Accumulated Depreciation:*

Class	December 31, 2020	Additions	Deletions	December 31, 2021
Buildings	(\$16,673,254)	(\$848,928)	\$0	(\$17,522,182)
Improvements Other Than Buildings	(226,165)	(4,039)	0	(230,204)
Machinery and Equipment	(16,845,321)	(1,245,847)	2,540,515	(15,550,653)
Infrastructure	(40,919,205)	(1,670,049)	25,711	(42,563,543)
Total Depreciation	(\$74,663,945)	(\$3,768,863) *	\$2,566,226	(\$75,866,582)
<i>Net Value:</i>	\$119,609,324			\$120,953,848

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

Public Safety	\$454,534
Health	133,651
Human Services	32,897
Public Works	2,287,400
General Government	860,381
Total Depreciation Expense	\$3,768,863

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021**

**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, 2021:

<i>Cost:</i>				
<u>Class</u>	<u>December 31, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2021</u>
<i>Non-Depreciable Capital Assets:</i>				
Land	\$280,292	\$165,000	\$0	\$445,292
Total Non-Depreciable Capital Assets	280,292	165,000	0	445,292
<i>Depreciable Capital Assets:</i>				
Buildings	4,293,244	0	0	4,293,244
Improvements Other Than Buildings	44,092,585	0	0	44,092,585
Machinery and Equipment	2,952,618	338,055	0	3,290,673
Total Depreciable Capital Assets	51,338,447	338,055	0	51,676,502
Total Cost	<u>\$51,618,739</u>	<u>\$503,055</u>	<u>\$0</u>	<u>\$52,121,794</u>
<i>Accumulated Depreciation:</i>				
<u>Class</u>	<u>December 31, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2021</u>
Buildings	(\$1,264,071)	(\$77,410)	\$0	(\$1,341,481)
Improvements Other Than Buildings	(14,346,402)	(852,073)	0	(15,198,475)
Machinery and Equipment	(1,176,613)	(223,431)	0	(1,400,044)
Total Depreciation	<u>(\$16,787,086)</u>	<u>(\$1,152,914)</u>	<u>\$0</u>	<u>(\$17,940,000)</u>
<i>Net Value:</i>	<u>\$34,831,653</u>			<u>\$34,181,794</u>

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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**NOTE 11 – DEFINED BENEFIT PENSION PLANS**

***Net Pension Liability***

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

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

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

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

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

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

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

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

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

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

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. The initial amount of a member’s pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

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

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

Defined contribution plan benefits are established in the plan documents, which may be amended by the OPERS's Board of Trustees. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. For additional information, see the Plan Statement in the OPERS Annual Comprehensive Financial Report.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021**

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

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
<b>2021</b>			
Employer	14.0%	18.1%	18.1%
Employee *	10.0%	**	***
<b>2021</b>			
Employer:			
Pension	14.0%	18.1%	18.1%
Post-employment health care benefits ***	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
Total Employer	<u>14.0%</u>	<u>18.1%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>12.0%</u>	<u>13.0%</u>

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

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$4,414,484 for 2021.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

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

The net pension liability for OPERS was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OPF's total pension liability was measured as of December 31, 2020, and was determined by rolling forward the total pension liability as of January 1, 2020, to December 31, 2020. 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	\$32,432,937
Proportion of the Net Pension Liability-2021	0.239422%
Proportion of the Net Pension Liability-2020	0.235776%
Percentage Change	0.003646%
Pension Expense	\$649,437

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
<b>Deferred Outflows of Resources</b>	
Change in proportionate share	545,477
County contributions subsequent to the measurement date	4,414,484
Total Deferred Outflows of Resources	\$4,959,961
<b>Deferred Inflows of Resources</b>	
Net difference between projected and actual earnings on pension plan investments	12,641,410
Differences between expected and actual experience	1,356,700
Change in proportionate share	171,767
Total Deferred Inflows of Resources	\$14,169,877

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

\$4,414,484 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS
2022	(\$5,117,953)
2023	(\$1,629,275)
2024	(\$5,153,070)
2025	(\$1,724,102)
Total	(\$13,624,400)

***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, 2020 and December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	December 31, 2020
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)	0.5 percent simple through 2021. 2.15 percent simple, thereafter
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age
	December 31, 2019
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)	1.4 percent simple through 2020. 2.15 percent simple, thereafter
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age



**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

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

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

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

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 2020 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	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other investments	9.00	4.75
Total	<u>100.00 %</u>	5.43 %

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

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

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

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability	\$61,865,999	\$32,432,937	\$7,959,394

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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**NOTE 12 - DEFINED BENEFIT OPEB PLANS**

***Net OPEB Liability (Asset)***

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

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

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

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

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have 20 or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2021. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2021 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2021.

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

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. OP&F's total OPEB liability was measured as of December 31, 2020, and was determined by rolling forward the total OPEB liability as of January 1, 2020, to December 31, 2020. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>
Proportionate Share of the Net OPEB Liability (Asset)	(\$3,838,880)
Proportion of the Net OPEB Liability (Asset) -2021	0.235582%
Proportion of the Net OPEB Liability-2020	<u>0.231235%</u>
Percentage Change	<u>0.004347%</u>
OPEB Expense	(\$20,434,303)

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
<b>Deferred Outflows of Resources</b>	
Changes in assumptions	\$1,887,241
Change in proportionate share	<u>388,652</u>
Total Deferred Outflows of Resources	<u><u>\$2,275,893</u></u>
<b>Deferred Inflows of Resources</b>	
Net difference between projected and actual earnings on OPEB plan investments	\$2,044,644
Changes in assumptions	6,220,144
Differences between expected and actual experience	3,464,567
Change in proportionate share	<u>117,081</u>
Total Deferred Inflows of Resources	<u><u>\$11,846,436</u></u>

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

	<u>OPERS</u>
Year Ending December 31:	
2022	(\$4,997,445)
2023	(3,479,513)
2024	(986,609)
2025	<u>(106,976)</u>
Total	<u><u>(\$9,570,543)</u></u>

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

***Actuarial Assumptions - OPERS***

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	6.00 percent
Prior Measurement date	3.16 percent
Investment Rate of Return:	
Current measurement date	6.00 percent
Prior Measurement date	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.00 percent
Prior Measurement date	2.75 percent
Health Care Cost Trend Rate:	
Current measurement date	8.5 percent initial, 3.5 percent ultimate in 2035
Prior Measurement date	10.5 percent initial, 3.5 percent ultimate in 2030
Actuarial Cost Method	Individual Entry Age Normal

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

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

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

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2020 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other investments	9.00	4.02
Total	<u>100.00 %</u>	4.43 %

***Discount Rate*** A single discount rate of 6.00 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.00 percent.

The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2120. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2120, and the municipal bond rate was applied to all health care costs after that date.



**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

***Sensitivity of the County's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate*** The following table presents the County's proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 6.00 percent, as well as what the County's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB liability (asset)	(\$954,560)	(\$3,838,880)	(\$6,210,029)

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	(\$3,932,444)	(\$3,838,880)	(\$3,734,206)

***Changes between Measurement Date and Reporting Date***

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees.

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021**

**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, 2021, the County's accumulated, unpaid compensated absences amounted to \$3,768,063. Of this amount, \$3,591,255 is recorded as Governmental Activities on the Entity Wide Statement of Net position (\$1,919,191 is reported as due within one year), \$176,808 is recorded as Business-type activities (\$89,776 is reported as due within one year).

**NOTE 14 - LONG-TERM LIABILITIES**

Long-term debt and other long-term obligations of the County at December 31, 2021 were as follows:

	Interest Rate	Maturity Date	Balance January 1, 2021	Additions	Retired	Balance December 31, 2021	Amounts Due Within One Year	
<b>Governmental Activities:</b>								
<b>General Obligation Bonds:</b>								
2010	911 Communications Center Bonds	2.35 - 5.75%	2025	\$2,020,000	\$0	(\$380,000)	\$1,640,000	\$390,000
2011	Hobart Building Bonds	2.00 - 5.00%	2022	496,440	0	(244,440)	252,000	252,000
2011	Juvenile Detention Center Bonds	2.00 - 5.00%	2022	137,900	0	(67,900)	70,000	70,000
2011	Utility Administration Building Bonds	2.00 - 5.00%	2022	113,275	0	(55,775)	57,500	57,500
2011	Human Service Building Bonds	2.00 - 5.00%	2022	69,935	0	(34,435)	35,500	35,500
2013	Various Purpose Bonds	1.00 - 4.00%	2033	3,565,000	0	(225,000)	3,340,000	230,000
2016	Various Purpose Bonds	1.50 - 4.00%	2035	3,832,414	0	(200,542)	3,631,872	209,456
	Premium on Various Purpose Bonds			374,042	0	(24,936)	349,106	0
	<b>Total General Obligation Bonds</b>			<u>10,609,006</u>	<u>0</u>	<u>(1,233,028)</u>	<u>9,375,978</u>	<u>1,244,456</u>
	Superfund Site Liability			3,249,510	0	(501,490)	2,748,020	219,120
	Compensated Absences			3,479,460	3,591,255	(3,479,460)	3,591,255	1,919,191
	<b>Total Governmental Activities Long-term Liabilities</b>			<u>\$17,337,976</u>	<u>\$3,591,255</u>	<u>(\$5,213,978)</u>	<u>\$15,715,253</u>	<u>\$3,382,767</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021**

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

	Interest Rate	Maturity Date	Balance January 1, 2021	Additions	Retired	Balance December 31, 2021	Amounts Due Within One Year
<b>Business-Type Activities:</b>							
<b>General Obligation Bonds:</b>							
2007 Conwood Sewer	3.875 - 4.4%	2027	\$95,000	\$0	(\$11,000)	\$84,000	\$13,000
2011 County Road 25 Bonds-Sewer	2.00 - 5.00%	2022	7,880	0	(3,880)	4,000	4,000
2011 Monin Sewer Bonds	2.00 - 5.00%	2022	36,445	0	(17,945)	18,500	18,500
2011 Kessler Sewer Bonds	2.00 - 5.00%	2022	4,922	0	(2,425)	2,497	2,497
2011 Lytle Road Sewer Bonds	2.00 - 5.00%	2030	36,777	0	(3,065)	33,712	3,065
2011 Camp Troy Sewer Bonds (2)	2.00 - 5.00%	2030	47,607	0	(3,967)	43,640	3,967
2016 County Road 25-A Refunding Bonds	1.50 - 4.00%	2028	1,106,250	0	(128,125)	978,125	131,250
2016 Merrimont Refunding Bonds	1.50 - 3.00%	2025	319,653	0	(62,541)	257,112	62,541
2016 Cedar Ridge Refunding Bonds	1.50 - 3.00%	2025	28,164	0	(5,510)	22,654	5,510
<b>Total Sewer Bonds</b>			<b>1,682,698</b>	<b>0</b>	<b>(238,458)</b>	<b>1,444,240</b>	<b>244,330</b>
2016 Transfer Station Refunding Bonds	1.50 - 4.00%	2028	594,898	0	(68,900)	525,998	70,581
2016 Transfer Station Improvement Bonds	1.50 - 4.00%	2035	467,585	0	(24,457)	443,128	25,545
<b>Total Transfer Station Bonds</b>			<b>1,062,483</b>	<b>0</b>	<b>(93,357)</b>	<b>969,126</b>	<b>96,126</b>
2007 Conwood Water	3.875 - 4.4%	2027	106,000	0	(14,000)	92,000	14,000
2007 Rosewood/Stonewood Water	3.875 - 4.4%	2027	93,000	0	(11,000)	82,000	13,000
2007 Wonder Way Waterline	3.875 - 4.4%	2027	36,000	0	(4,000)	32,000	5,000
2011 Water Line Improvement Bonds	2.00 - 5.00%	2022	118,200	0	(58,200)	60,000	60,000
2011 Lytle Road Water Bonds	2.00 - 5.00%	2030	101,664	0	(8,472)	93,192	8,472
2011 South Co. Rd. 25-A Water Bonds	2.00 - 5.00%	2030	173,952	0	(14,496)	159,456	14,496
2016 UVMC Water Tower Refunding Bonds	1.50 - 4.00%	2028	68,853	0	(7,975)	60,878	8,169
2016 Merrimont Water Refunding Bonds	1.50 - 3.00%	2025	72,285	0	(14,143)	58,142	14,143
2016 Cedar Ridge Water Refunding Bonds	1.50 - 3.00%	2025	39,898	0	(7,806)	32,092	7,806
<b>Total Water Bonds</b>			<b>809,852</b>	<b>0</b>	<b>(140,092)</b>	<b>669,760</b>	<b>145,086</b>
<b>Total General Obligation Bonds</b>			<b>3,555,033</b>	<b>0</b>	<b>(471,907)</b>	<b>3,083,126</b>	<b>485,542</b>

(Continued)

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021**

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

	Interest Rate	Maturity Date	Balance January 1, 2021	Additions	Retired	Balance December 31, 2021	Amounts Due Within One Year
<b>Ohio Public Works Commission Loans:</b>							
2006 Merrimont Area Water Replacement	0.00%	2026	\$50,000	\$0	(\$10,000)	\$40,000	\$10,000
2006 Merrimont Area Sewer Replacement	0.00%	2026	50,000	0	(10,000)	40,000	10,000
2002 Brandt Water Line	0.00%	2021	25,000	0	(25,000)	0	0
2008 Casstown Sanitary Sewer	0.00%	2028	90,000	0	(11,250)	78,750	11,250
2011 Camp Troy Sewer Extension	0.00%	2033	60,000	0	(5,000)	55,000	5,000
2011 Camp Troy Water Extension	0.00%	2033	30,000	0	(2,500)	27,500	2,500
2017 Phoneton Waterline	0.00%	2037	165,000	0	(10,000)	155,000	10,000
<b>Total Ohio Public Works Commission Loans</b>			<u>470,000</u>	<u>0</u>	<u>(73,750)</u>	<u>396,250</u>	<u>48,750</u>
<b>Ohio Water Development Authority Loans:</b>							
2009 Casstown Sewers	0.00%	2029	514,014	0	(60,472)	453,542	60,472
2010 Fletcher Sanitary Sewers	0.00%	2031	741,894	0	(70,657)	671,237	70,657
2010 Hilltop Combined Sewer Separation	0.00%	2031	31,816	0	(3,182)	28,634	3,182
2010 N. County Rd. 25A Sanitary Sewers	0.00%	2031	97,373	0	(9,737)	87,636	9,737
2010 Brandt Phase III Sewers	0.00%	2032	115,606	0	(9,634)	105,972	9,634
2011 Brandt Sanitary Sewers Phase II	0.00%	2033	512,863	0	(42,739)	470,124	42,739
2011 Camp Troy Sewer Extension	0.00%	2032	206,242	0	(17,934)	188,308	17,934
2012 Camp Troy Waterline	2.00%	2032	145,978	0	(11,410)	134,568	11,640
2013 Phoneton Sanitary Sewers	0.00%	2033	1,188,898	0	(91,454)	1,097,444	91,454
2013 Boone Hill Sanitary Sewers	0.00%	2033	407,764	0	(32,621)	375,143	32,621
<b>Total Ohio Water Development Authority Loans</b>			<u>3,962,448</u>	<u>0</u>	<u>(349,840)</u>	<u>3,612,608</u>	<u>350,070</u>
Transfer Facility Postclosure Care Liability			59,119	2,833	0	61,952	0
Compensated Absences Payable			171,376	176,808	(171,376)	176,808	89,776
<b>Total Business-Type Activities Long-term Liabilities</b>			<u>\$8,217,976</u>	<u>\$179,641</u>	<u>(\$1,066,873)</u>	<u>\$7,330,744</u>	<u>\$974,138</u>

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**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021**

**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, 2021 follows:

Years	General Obligation Bonds			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2022	\$1,244,456	\$364,794	\$485,545	\$103,141
2023	862,825	315,655	402,175	91,550
2024	878,368	280,861	416,632	83,177
2025	902,825	245,281	427,175	69,789
2026	487,282	202,893	342,719	55,477
2027-2031	2,751,841	717,083	858,159	99,887
2032-2035	1,899,275	166,051	150,721	15,349
Totals	\$9,026,872	\$2,292,618	\$3,083,126	\$518,370

Years	OPWC Loans		OWDA Loans	
	Principal	Interest	Principal	Interest
	2022	\$48,750	\$0	\$350,068
2023	48,750	0	350,302	2,400
2024	48,750	0	350,541	2,161
2025	48,750	0	350,784	1,917
2026	28,750	0	351,033	1,669
2027-2031	110,000	0	1,559,640	4,442
2032-2036	57,500	0	300,240	71
2037	5,000	0	0	0
Totals	\$396,250	\$0	\$3,612,608	\$15,293

**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 \$510,000 at December 31, 2021 are not included in the County's outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

**B. Defeased Debt** (Continued)

In July 2016, the County partially defeased all of its 2005 and 2008 General Obligation Bonds (\$3,385,000) through the issuance of \$3,095,000 of General Obligation Bonds for various purposes (the “2020 Bonds”). The net proceeds of the 2020 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 \$2,440,000 at December 31, 2021 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, 2021, there were twenty-three series of Industrial Revenue Bonds and one series of Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the twenty-three series of Industrial Revenue Bonds issued prior to January 1, 1996 could not be determined; however, their original issue amounts totaled \$25,499,000. The aggregate principal amount payable for the Hospital Revenue Bonds, issued June 23, 2007, was \$18,595,000 at year end.

**D. OWDA and OPWC Loans**

The County’s direct borrowings from OWDA in the amount of \$3,612,608 contain a provision that in an event of default the amount of such default shall bear interest at the default rate from the due date until the date of payment. In addition to the interest, a late charge of one percent on the amount of each default shall also be paid to OWDA by the County from the pledged revenues for failure to make the payment.

The County’s direct borrowings from OPWC in the amount of \$396,250 contain a provision that in an event of default the amount of such default shall bear interest thereafter at the rate of 8 percent per annum until the date of payment and outstanding amounts become immediately due. Also, OPWC may direct the County Treasurer to pay the outstanding amount from the portion of the local government fund that would otherwise be remitted to the County.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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**NOTE 15 – TAX ABATEMENT DISCLOSURES**

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

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

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

The County's property taxes were reduced by the same programs mentioned above that were entered into by other governments. During 2021, the County's property tax revenues were reduced under agreements entered into by other governments as follows: CRAs - \$234,197 and Ezones - \$13,696.

**NOTE 16 - CONTINGENCIES**

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

In February 2013, the County Commissioners became aware that the County may be a potentially responsible party (PRP) to the West Troy Aquifer Superfund Site being investigated by the U.S. EPA. As of June 19, 2021, 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, 2021***

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

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

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

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

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

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



**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

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

*North and South Landfills*

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

*Ash Disposal Pit and Ash Pile*

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

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

*Liquid Disposal Area and Ground Water*

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

The total cost of the construction to close the landfill was \$2,246,000. Operation, maintenance and site monitoring costs through the year 2035 are estimated to be \$4,252,490. The estimated costs of operation and maintenance are subject to changes corresponding to the effects of inflation, revision of laws and other variables. Funds to cover the cost of cleanup and operation and maintenance are derived from 2% of the county-wide 1% sales tax (.02%). The .02% of the county sales tax generated \$341,368 in revenues in 2021 leaving the fund balance in the Superfund Cleanup Fund at \$740,671. It is estimated that the revenue derived from the sales tax will be sufficient to cover the cleanup and operation and maintenance costs identified above.

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

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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

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

The Miami County Solid Waste and Recycling Facility also offers several additional programs for the public's benefit, which include a public recycling center, once a week (summer) household hazardous waste drop-off, electronics recycling and latex paint drop-off. For 2021, the cost estimate to close the Miami County Transfer Facility is \$61,952 and includes, among other things, waste removal, cleaning, leachate removal, signage, treatment for vectors and filing of paperwork. Funds to cover the cost of closure are maintained within the Superfund Cleanup Fund.

**NOTE 18 - 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 Medical Resources (UMR) 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 after deductible with an unlimited maximum per individual.

**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021**

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**NOTE 18 - 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 \$5,349,811. The claims liability of \$303,761 reported in the Hospitalization Fund at December 31, 2021 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 2020 and 2021 were as follows:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2020	\$402,365	4,297,887	(4,263,975)	\$436,277
2021	436,277	5,301,729	(5,434,245)	303,761

**NOTE 19 - 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 2021, the County contributed \$1,116,740 by voted levy for the operations of the organization. Miami County acts as the fiscal agent for the Tri County Board and its financial activity is included as an agency of the County. Financial information may be obtained from the County Auditor, Matthew W. Gearhardt, 201 West Main Street, Troy, Ohio 45373-2363.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2021***

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**NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS**

**B. West Central Ohio Network**

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin, Union, and Sandusky counties. West Con was created to serve as the administrator and fiscal agent of Support and Waiver funds for the Board of Development Disabilities of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating Boards of Development Disabilities. Payments to West Con are limited to the Support and Waiver funds of each participating county. During 2021, the County spent \$5,344,688 of the balance on deposit with West Con while receiving \$5,085,452. The balance at December 31, 2021 was \$580,564. Financial information can be obtained from Lynn Wolters, Executive Director, 1200 S. Children's Home Road, Sidney, Ohio 45365.

**NOTE 20 – SIGNIFICANT COMMITMENTS**

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

Governmental Funds:	
General Fund	\$1,550,433
Motor Vehicle and Gasoline Tax	2,553,998
Job and Family Services	43,667
Board of Development Disabilities	550,277
American Rescue Plan	73,800
Other Governmental Funds	<u>2,153,102</u>
Total Governmental Funds	6,925,277
Proprietary Funds:	
Water	261,870
Sewer	97,554
Transfer Station	<u>875,420</u>
Total	<u><u>\$8,160,121</u></u>

*REQUIRED SUPPLEMENTARY INFORMATION*

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**MIAMI COUNTY, OHIO**

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

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**Ohio Public Employees Retirement System**

Year	<u>2014</u>	<u>2015</u>	<u>2016</u>
County's proportion of the net pension liability	0.245567%	0.245567%	0.244371%
County's proportionate share of the net pension liability	\$27,297,071	\$27,921,978	\$39,552,846
County's covered payroll	\$28,940,054	\$27,155,059	\$27,700,423
County's proportionate share of the net pension liability as a percentage of its covered payroll	94.32%	102.82%	142.79%
Plan fiduciary net position as a percentage of the total pension liability	86.36%	86.45%	81.08%

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

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

The schedule is intended to show ten years of information. Additional years will be displayed as they become available. Information prior to 2014 is not available.

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

See accompanying notes to the required supplemental information.

**MIAMI COUNTY, OHIO**

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<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
0.250906%	0.241982%	0.237851%	0.235776%	0.239422%
\$51,328,217	\$34,802,111	\$59,619,311	\$42,676,883	\$32,432,937
\$29,329,008	\$27,882,887	\$28,713,022	\$29,815,473	\$31,303,594
175.01%	124.82%	207.64%	143.14%	103.61%
77.25%	84.66%	74.70%	82.17%	86.88%

**MIAMI COUNTY, OHIO**

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

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**Ohio Public Employees Retirement System**

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

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

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

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

See accompanying notes to the required supplemental information.



**MIAMI COUNTY, OHIO**

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<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$3,644,027	\$3,747,368	\$4,145,501	\$4,311,868	\$4,532,996	\$4,414,484
<u>3,644,027</u>	<u>3,747,368</u>	<u>4,145,501</u>	<u>4,311,868</u>	<u>4,532,996</u>	<u>4,414,484</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$29,329,008	\$27,882,887	\$28,713,022	\$29,815,473	\$31,303,594	\$30,491,376
12.42%	13.44%	14.44%	14.46%	14.48%	14.48%

**MIAMI COUNTY, OHIO**

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

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**Ohio Public Employees Retirement System**

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

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

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

This schedule is intended to show ten years of information.

Additional years will be displayed as they become available.

Information prior to 2017 is not available.

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

See accompanying notes to the required supplemental information.

**MIAMI COUNTY, OHIO**

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<u>2020</u>	<u>2021</u>
0.231235%	0.235582%
\$29,243,767	(\$3,838,880)
\$29,815,473	\$31,303,594
98.08%	(12.26%)
47.80%	115.57%

**MIAMI COUNTY, OHIO**

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

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**Ohio Public Employees Retirement System**

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

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

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

See accompanying notes to the required supplemental information.

**MIAMI COUNTY, OHIO**

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<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$586,580	\$278,830	\$0	\$0	\$0	\$0
<u>586,580</u>	<u>278,830</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$29,329,008	\$27,882,887	\$28,713,022	\$29,815,473	\$31,303,594	\$30,491,376
2.00%	1.00%	0.00%	0.00%	0.00%	0.00%

*Notes to the Required Supplementary Information  
For the Year Ended December 31, 2021*

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

**NET PENSION LIABILITY**

*Changes in benefit terms:* There were no changes in benefit terms for the period 2014-2021.

*Changes in assumptions:*

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

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

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

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

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

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

2020: The following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date:

- Change in COLA from 3.00% to 1.4% for post 1/7/13 retirees.

2021: The following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date:

- Change in COLA from 1.4% to 0.5% for post 1/7/13 retirees.

**MIAMI COUNTY, OHIO**

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***Notes to the Required Supplementary Information  
For the Year Ended December 31, 2021***

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

**NET OPEB ASSET**

*Changes in benefit terms:* There were no changes in benefit terms for the periods 2018-2021.

*Changes in assumptions:*

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

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

- The single discount rate changed from 3.85% to 3.96%.
- Reduction in actuarial assumed rate of return from 6.50% to 6.00%
- Change in health care cost trend rate from 7.5% to 10%
- The Municipal Bond Rate changed from 3.31% to 3.71%

2020: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The single discount rate changed from 3.96% to 3.16%.
- Change in health care cost trend rate from 10.0% to 10.5%
- The Municipal Bond Rate changed from 3.71% to 2.75%

2021: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The single discount rate changed from 3.16% to 6.00%.
- Change in health care cost trend rate from 10.5% to 8.5%
- The Municipal Bond Rate changed from 2.75% to 2.00%





*COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES*

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

*Nonmajor Governmental Funds*

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*Special Revenue Funds*

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

**Child Support Enforcement Agency Fund**

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

**Dog and Kennel Fund**

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

**Shelter / Domestic Violence Fund**

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

**Youth Services Subsidy Fund**

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

**E-911 Emergency Operations Fund**

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

**Public Defender Fund**

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

**Delinquent Tax Collection Fund**

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

(Continued)

***Special Revenue Funds***

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**Real Estate Appraisal Fund**

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

**Pre-Trial Services Fund**

This fund is to account for screening services for defendants entering the Criminal Justice System that will establish release alternatives to better manage jail population through the Miami County Municipal Court System. (This fund is not part of the City's appropriated budget therefore no budgetary schedule is presented.)

**County Conservancy Fund**

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

**Community Based Corrections Act Grant Fund**

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

**Superfund Cleanup Fund**

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

**Emergency Management Agency Fund**

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

**Enforcement and Education Fund**

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

**Juvenile Detention / Rehabilitation Center Fund**

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

**County Probation Services Fund**

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

**Recycle Grant Fund**

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

(Continued)

*Special Revenue Funds*

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**Urban Mass Transportation Fund**

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

**Community Development Block Grant Fund**

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

**Children's Services Board Fund**

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

**Legal Research Fund**

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

**One-Stop Shop Fund**

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

**Law Enforcement Fund**

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

**Certificate of Title Administration Fund**

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

**County Recorder Equipment Fund**

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

**Court Computerization Fund**

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

(Continued)

***Special Revenue Funds***

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**Dispute Resolution Fund**

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

**Commissary Fund**

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

**Court Security Grant Fund**

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

**Food Services Fund**

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

**Common Pleas Court – Special Projects Fund**

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

**Sheriff's Juvenile Safety Trust Fund**

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

**Municipal Court Restitution Fund**

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

**Children's Services Trust Fund**

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

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

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

**Voter Education Fund**

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

***Debt Service Funds***

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

**General Obligation Debt Fund**

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

**Special Assessment Debt Fund**

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

***Capital Projects Funds***

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

**Permanent Improvement Fund**

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

**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, 2021**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$ 25,656,343	\$ 75,804	\$ 1,497,953	\$ 27,230,100
Receivables:				
Taxes	585,153	0	310,226	895,379
Accounts	87,730	0	0	87,730
Intergovernmental	2,549,062	0	0	2,549,062
Loans	1,354,687	0	0	1,354,687
Due from Other Funds	27,790	0	0	27,790
Prepaid Items	9,090	0	0	9,090
<b>Total Assets</b>	<b>\$ 30,269,855</b>	<b>\$ 75,804</b>	<b>\$ 1,808,179</b>	<b>\$ 32,153,838</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 563,896	\$ 0	\$ 15,070	\$ 578,966
Accrued Wages and Benefits Payable	174,753	0	0	174,753
Intergovernmental Payable	118,851	0	0	118,851
Due to Other Funds	362,985	0	0	362,985
Interfund Loans Payable	103,861	0	0	103,861
Advances from Other Funds	0	0	29,839	29,839
<b>Total Liabilities</b>	<b>1,324,346</b>	<b>0</b>	<b>44,909</b>	<b>1,369,255</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	3,149,680	0	0	3,149,680
Property Tax Levy for Next Fiscal Year	118,515	0	0	118,515
<b>Total Deferred Inflows of Resources</b>	<b>3,268,195</b>	<b>0</b>	<b>0</b>	<b>3,268,195</b>
<b>Fund Balances:</b>				
Nonspendable	9,090	0	0	9,090
Restricted	24,927,630	75,804	1,792,497	26,795,931
Committed	741,053	0	0	741,053
Unassigned	(459)	0	(29,227)	(29,686)
<b>Total Fund Balances</b>	<b>25,677,314</b>	<b>75,804</b>	<b>1,763,270</b>	<b>27,516,388</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 30,269,855</b>	<b>\$ 75,804</b>	<b>\$ 1,808,179</b>	<b>\$ 32,153,838</b>



**MIAMI COUNTY, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2021**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 3,864,064	\$ 0	\$ 620,572	\$ 4,484,636
Intergovernmental Revenues	9,179,620	0	0	9,179,620
Charges for Services	4,754,402	0	0	4,754,402
Licenses and Permits	5	0	0	5
Investment Earnings	8	0	0	8
Fines and Forfeitures	266,593	0	0	266,593
All Other Revenues	438,656	0	13,569	452,225
<b>Total Revenue</b>	<u>18,503,348</u>	<u>0</u>	<u>634,141</u>	<u>19,137,489</u>
<b>Expenditures:</b>				
Current:				
Public Safety	5,765,114	0	0	5,765,114
Health	389,833	0	0	389,833
Human Services	6,636,226	0	0	6,636,226
Conservation and Recreation	133,028	0	0	133,028
Public Works	2,737,146	0	0	2,737,146
General Government	3,013,182	0	0	3,013,182
Capital Outlay	0	0	1,334,251	1,334,251
Debt Service:				
Principal Retirement	0	1,208,092	0	1,208,092
Interest and Fiscal Charges	0	411,830	1,030	412,860
<b>Total Expenditures</b>	<u>18,674,529</u>	<u>1,619,922</u>	<u>1,335,281</u>	<u>21,629,732</u>
Excess (Deficiency) of Revenues Over Expenditures	(171,181)	(1,619,922)	(701,140)	(2,492,243)
<b>Other Financing Sources (Uses):</b>				
Transfers In	69,200	1,546,506	1,924,181	3,539,887
Transfers Out	(519,249)	0	0	(519,249)
<b>Total Other Financing Sources (Uses)</b>	<u>(450,049)</u>	<u>1,546,506</u>	<u>1,924,181</u>	<u>3,020,638</u>
Net Change in Fund Balance	(621,230)	(73,416)	1,223,041	528,395
<b>Fund Balances at Beginning of Year</b>	26,298,544	149,220	540,229	26,987,993
<b>Fund Balances End of Year</b>	<u>\$ 25,677,314</u>	<u>\$ 75,804</u>	<u>\$ 1,763,270</u>	<u>\$ 27,516,388</u>

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2021**

	Child Support Enforcement Agency	Dog and Kennel	Shelter/Domestic Violence	Youth Services Subsidy
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$ 4,353,066	\$ 983,018	\$ 23,911	\$ 1,437,927
Receivables:				
Taxes	0	0	0	0
Accounts	38,564	0	1,356	0
Intergovernmental	0	0	110,075	107,333
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	984	0	0	0
<b>Total Assets</b>	<u>\$ 4,392,614</u>	<u>\$ 983,018</u>	<u>\$ 135,342</u>	<u>\$ 1,545,260</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 157	\$ 1,038	\$ 12,450	\$ 18,425
Accrued Wages and Benefits Payable	24,043	8,507	4,541	6,705
Intergovernmental Payable	0	1,896	0	0
Due to Other Funds	64,402	0	0	0
Interfund Loans Payable	0	0	6,000	0
<b>Total Liabilities</b>	<u>88,602</u>	<u>11,441</u>	<u>22,991</u>	<u>25,130</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	0	89,888	47,596
Property Tax Levy for Next Fiscal Year	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>89,888</u>	<u>47,596</u>
<b>Fund Balances:</b>				
Nonspendable	984	0	0	0
Restricted	4,303,028	971,577	22,463	1,472,534
Committed	0	0	0	0
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<u>4,304,012</u>	<u>971,577</u>	<u>22,463</u>	<u>1,472,534</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 4,392,614</u>	<u>\$ 983,018</u>	<u>\$ 135,342</u>	<u>\$ 1,545,260</u>

**MIAMI COUNTY, OHIO**

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E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy
\$ 3,830,457	\$ 492,773	\$ 562,886	\$ 401,443	\$ 0	\$ 196,345
434,317	0	0	0	0	119,813
0	2,090	0	0	0	0
38,368	113,391	0	0	0	7,737
0	0	0	0	0	0
0	0	0	0	0	0
6,868	1,238	0	0	0	0
<u>\$ 4,310,010</u>	<u>\$ 609,492</u>	<u>\$ 562,886</u>	<u>\$ 401,443</u>	<u>\$ 0</u>	<u>\$ 323,895</u>
\$ 67,623	\$ 0	\$ 8,812	\$ 8,338	\$ 0	\$ 65,588
46,717	14,353	0	14,216	0	0
1,700	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	459	0
<u>116,040</u>	<u>14,353</u>	<u>8,812</u>	<u>22,554</u>	<u>459</u>	<u>65,588</u>
0	0	0	0	0	9,035
0	0	0	0	0	118,515
0	0	0	0	0	127,550
6,868	1,238	0	0	0	0
4,187,102	593,901	554,074	378,889	0	130,757
0	0	0	0	0	0
0	0	0	0	(459)	0
<u>4,193,970</u>	<u>595,139</u>	<u>554,074</u>	<u>378,889</u>	<u>(459)</u>	<u>130,757</u>
<u>\$ 4,310,010</u>	<u>\$ 609,492</u>	<u>\$ 562,886</u>	<u>\$ 401,443</u>	<u>\$ 0</u>	<u>\$ 323,895</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2021**

	Community Based Corrections Act Grant	Superfund Cleanup	Emergency Management Agency	Enforcement and Education
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$ 47	\$ 743,926	\$ 164,593	\$ 366,106
Receivables:				
Taxes	0	31,023	0	0
Accounts	0	0	0	0
Intergovernmental	57,600	0	117,802	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<b>\$ 57,647</b>	<b>\$ 774,949</b>	<b>\$ 282,395</b>	<b>\$ 366,106</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 1,888
Accrued Wages and Benefits Payable	514	0	1,945	0
Intergovernmental Payable	0	2,077	0	0
Due to Other Funds	0	32,201	0	0
Interfund Loans Payable	0	0	960	5,299
<b>Total Liabilities</b>	<b>514</b>	<b>34,278</b>	<b>2,905</b>	<b>7,187</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	47,700	0	117,802	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>47,700</b>	<b>0</b>	<b>117,802</b>	<b>0</b>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	9,433	0	161,688	358,919
Committed	0	740,671	0	0
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<b>9,433</b>	<b>740,671</b>	<b>161,688</b>	<b>358,919</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 57,647</b>	<b>\$ 774,949</b>	<b>\$ 282,395</b>	<b>\$ 366,106</b>

**MIAMI COUNTY, OHIO**

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Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board
\$ 1,223,790	\$ 871,505	\$ 67,559	\$ 1,222,572	\$ 609,466	\$ 5,114,865
0	0	0	0	0	0
0	2,972	0	0	0	10,000
150,188	740,502	0	48,829	85,491	883,960
0	0	0	0	1,354,687	0
0	0	0	27,790	0	0
0	0	0	0	0	0
<u>\$ 1,373,978</u>	<u>\$ 1,614,979</u>	<u>\$ 67,559</u>	<u>\$ 1,299,191</u>	<u>\$ 2,049,644</u>	<u>\$ 6,008,825</u>
\$ 7,834	\$ 10,327	\$ 0	\$ 78,583	\$ 380	\$ 268,768
34,399	13,622	0	4,429	0	0
6,574	0	0	0	105,130	0
3,597	0	0	11,748	0	234,009
0	1,143	0	0	90,000	0
<u>52,404</u>	<u>25,092</u>	<u>0</u>	<u>94,760</u>	<u>195,510</u>	<u>502,777</u>
0	617,085	0	0	1,354,687	810,603
0	0	0	0	0	0
0	617,085	0	0	1,354,687	810,603
0	0	0	0	0	0
1,321,574	972,802	67,559	1,204,431	499,447	4,695,445
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,321,574</u>	<u>972,802</u>	<u>67,559</u>	<u>1,204,431</u>	<u>499,447</u>	<u>4,695,445</u>
<u>\$ 1,373,978</u>	<u>\$ 1,614,979</u>	<u>\$ 67,559</u>	<u>\$ 1,299,191</u>	<u>\$ 2,049,644</u>	<u>\$ 6,008,825</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2021**

	Legal Research	One-Stop Shop	Law Enforcement	Court Computerization
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$ 269,547	\$ 55,440	\$ 579,298	\$ 767,759
Receivables:				
Taxes	0	0	0	0
Accounts	5,246	0	0	14,725
Intergovernmental	0	0	72,313	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<b>\$ 274,793</b>	<b>\$ 55,440</b>	<b>\$ 651,611</b>	<b>\$ 782,484</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 3,235	\$ 0	\$ 0	\$ 4,609
Accrued Wages and Benefits Payable	762	0	0	0
Intergovernmental Payable	0	0	1,474	0
Due to Other Funds	0	0	17,028	0
Interfund Loans Payable	0	0	0	0
<b>Total Liabilities</b>	<b>3,997</b>	<b>0</b>	<b>18,502</b>	<b>4,609</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	0	55,284	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>55,284</b>	<b>0</b>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	270,796	55,440	577,825	777,875
Committed	0	0	0	0
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<b>270,796</b>	<b>55,440</b>	<b>577,825</b>	<b>777,875</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 274,793</b>	<b>\$ 55,440</b>	<b>\$ 651,611</b>	<b>\$ 782,484</b>

**MIAMI COUNTY, OHIO**

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Dispute Resolution	Court Security Grant	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution
\$ 442,006	\$ 233,339	\$ 104,778	\$ 513,222	\$ 1,567	\$ 2,179
0	0	0	0	0	0
5,330	2,003	0	5,444	0	0
0	0	15,473	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 447,336</u>	<u>\$ 235,342</u>	<u>\$ 120,251</u>	<u>\$ 518,666</u>	<u>\$ 1,567</u>	<u>\$ 2,179</u>
\$ 0	\$ 0	\$ 4,044	\$ 0	\$ 0	\$ 1,797
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>4,044</u>	<u>0</u>	<u>0</u>	<u>1,797</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
447,336	235,342	116,207	518,666	1,567	0
0	0	0	0	0	382
0	0	0	0	0	0
<u>447,336</u>	<u>235,342</u>	<u>116,207</u>	<u>518,666</u>	<u>1,567</u>	<u>382</u>
<u>\$ 447,336</u>	<u>\$ 235,342</u>	<u>\$ 120,251</u>	<u>\$ 518,666</u>	<u>\$ 1,567</u>	<u>\$ 2,179</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2021**

	Children's Services Trust	D.A.R.E. Trust	Voter Education	Total Nonmajor Special Revenue Funds
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$ 18,374	\$ 1,657	\$ 922	\$ 25,656,343
Receivables:				
Taxes	0	0	0	585,153
Accounts	0	0	0	87,730
Intergovernmental	0	0	0	2,549,062
Loans	0	0	0	1,354,687
Due from Other Funds	0	0	0	27,790
Prepaid Items	0	0	0	9,090
<b>Total Assets</b>	<b>\$ 18,374</b>	<b>\$ 1,657</b>	<b>\$ 922</b>	<b>\$ 30,269,855</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 563,896
Accrued Wages and Benefits Payable	0	0	0	174,753
Intergovernmental Payable	0	0	0	118,851
Due to Other Funds	0	0	0	362,985
Interfund Loans Payable	0	0	0	103,861
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,324,346</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	0	0	3,149,680
Property Tax Levy for Next Fiscal Year	0	0	0	118,515
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,268,195</b>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	9,090
Restricted	18,374	1,657	922	24,927,630
Committed	0	0	0	741,053
Unassigned	0	0	0	(459)
<b>Total Fund Balances</b>	<b>18,374</b>	<b>1,657</b>	<b>922</b>	<b>25,677,314</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 18,374</b>	<b>\$ 1,657</b>	<b>\$ 922</b>	<b>\$ 30,269,855</b>



**MIAMI COUNTY, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021**

	Child Support Enforcement Agency	Dog and Kennel	Shelter/Domestic Violence	Youth Services Subsidy
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,247,298	0	211,768	430,828
Charges for Services	395,729	365,555	24,145	11,152
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	6,168	0	7,417
All Other Revenue	82,216	78,826	500	0
<b>Total Revenue</b>	<u>1,725,243</u>	<u>450,549</u>	<u>236,413</u>	<u>449,397</u>
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	0	395,402
Health	0	389,833	0	0
Human Services	1,557,426	0	304,622	0
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
<b>Total Expenditures</b>	<u>1,557,426</u>	<u>389,833</u>	<u>304,622</u>	<u>395,402</u>
Excess (Deficiency) of Revenues Over Expenditures	167,817	60,716	(68,209)	53,995
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	69,200	0
Transfers Out	0	0	0	(24,749)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>69,200</u>	<u>(24,749)</u>
Net Change in Fund Balance	167,817	60,716	991	29,246
<b>Fund Balances at Beginning of Year</b>	4,136,195	910,861	21,472	1,443,288
<b>Fund Balances End of Year</b>	<u>\$ 4,304,012</u>	<u>\$ 971,577</u>	<u>\$ 22,463</u>	<u>\$ 1,472,534</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, 2021***

	<u>E-911 Emergency Operations</u>	<u>Public Defender</u>	<u>Delinquent Tax Collection</u>	<u>Real Estate Appraisal</u>
<b>Revenues:</b>				
Taxes	\$ 3,382,593	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	733,635	0	0
Charges for Services	223,382	80,654	161,892	807,830
Licenses and Permits	0	0	0	5
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	124,855	1,154	896	0
<b>Total Revenue</b>	<u>3,730,830</u>	<u>815,443</u>	<u>162,788</u>	<u>807,835</u>
<b>Expenditures:</b>				
Current:				
Public Safety	2,600,544	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	596,171	180,142	940,735
<b>Total Expenditures</b>	<u>2,600,544</u>	<u>596,171</u>	<u>180,142</u>	<u>940,735</u>
Excess (Deficiency) of Revenues Over Expenditures	1,130,286	219,272	(17,354)	(132,900)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	(494,500)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>(494,500)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	635,786	219,272	(17,354)	(132,900)
<b>Fund Balances at Beginning of Year</b>	<u>3,558,184</u>	<u>375,867</u>	<u>571,428</u>	<u>511,789</u>
<b>Fund Balances End of Year</b>	<u>\$ 4,193,970</u>	<u>\$ 595,139</u>	<u>\$ 554,074</u>	<u>\$ 378,889</u>

**MIAMI COUNTY, OHIO**

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Pre-Trial Services	County Conservancy	Community Based Corrections Act Grant	Superfund Cleanup	Emergency Management Agency	Enforcement and Education
\$ 0	\$ 140,103	\$ 0	\$ 341,368	\$ 0	\$ 0
0	18,434	36,900	0	123,036	15,456
0	0	0	0	0	10,648
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	15,439
0	0	0	0	1,321	0
<u>0</u>	<u>158,537</u>	<u>36,900</u>	<u>341,368</u>	<u>124,357</u>	<u>41,543</u>
0	0	0	0	98,891	0
0	0	0	0	0	0
0	0	0	0	0	0
0	133,028	0	0	0	0
0	0	0	350,674	0	0
0	0	64,816	0	0	18,495
<u>0</u>	<u>133,028</u>	<u>64,816</u>	<u>350,674</u>	<u>98,891</u>	<u>18,495</u>
0	25,509	(27,916)	(9,306)	25,466	23,048
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	25,509	(27,916)	(9,306)	25,466	23,048
(459)	105,248	37,349	749,977	136,222	335,871
<u>\$ (459)</u>	<u>\$ 130,757</u>	<u>\$ 9,433</u>	<u>\$ 740,671</u>	<u>\$ 161,688</u>	<u>\$ 358,919</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, 2021***

	Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	437,418	20,000	1,662,884
Charges for Services	1,593,345	334,267	0	256,857
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	20,840	0	0
All Other Revenue	4,311	0	0	44,338
<b>Total Revenue</b>	<u>1,597,656</u>	<u>792,525</u>	<u>20,000</u>	<u>1,964,079</u>
<b>Expenditures:</b>				
Current:				
Public Safety	2,398,465	8,439	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	1,507,269
General Government	0	682,405	21,687	0
<b>Total Expenditures</b>	<u>2,398,465</u>	<u>690,844</u>	<u>21,687</u>	<u>1,507,269</u>
Excess (Deficiency) of Revenues Over Expenditures	(800,809)	101,681	(1,687)	456,810
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(800,809)	101,681	(1,687)	456,810
<b>Fund Balances at Beginning of Year</b>	<u>2,122,383</u>	<u>871,121</u>	<u>69,246</u>	<u>747,621</u>
<b>Fund Balances End of Year</b>	<u>\$ 1,321,574</u>	<u>\$ 972,802</u>	<u>\$ 67,559</u>	<u>\$ 1,204,431</u>

**MIAMI COUNTY, OHIO**

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Community Development Block Grant	Children's Services Board	Legal Research	One-Stop Shop	Law Enforcement	Court Computerization
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
849,968	3,167,996	0	0	84,393	0
0	76,574	5,462	0	117,439	210,699
0	0	0	0	0	0
0	0	0	0	0	0
0	0	74,428	0	39,442	0
42,978	26,840	0	0	0	0
<u>892,946</u>	<u>3,271,410</u>	<u>79,890</u>	<u>0</u>	<u>241,274</u>	<u>210,699</u>
0	0	0	0	142,201	0
0	0	0	0	0	0
0	4,774,178	0	0	0	0
0	0	0	0	0	0
879,203	0	0	0	0	0
0	0	66,103	0	0	180,097
<u>879,203</u>	<u>4,774,178</u>	<u>66,103</u>	<u>0</u>	<u>142,201</u>	<u>180,097</u>
13,743	(1,502,768)	13,787	0	99,073	30,602
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>
13,743	(1,502,768)	13,787	0	99,073	30,602
485,704	6,198,213	257,009	55,440	478,752	747,273
<u>\$ 499,447</u>	<u>\$ 4,695,445</u>	<u>\$ 270,796</u>	<u>\$ 55,440</u>	<u>\$ 577,825</u>	<u>\$ 777,875</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021**

	Dispute Resolution	Court Security Grant	Food Services	Common Pleas Court - Special Projects
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	70,560	0	69,044	0
Charges for Services	0	0	0	78,772
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	76,449	26,410	0	0
All Other Revenue	0	0	0	0
<b>Total Revenue</b>	<u>147,009</u>	<u>26,410</u>	<u>69,044</u>	<u>78,772</u>
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	121,172	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	130,505	3,213	0	30,623
<b>Total Expenditures</b>	<u>130,505</u>	<u>3,213</u>	<u>121,172</u>	<u>30,623</u>
Excess (Deficiency) of Revenues Over Expenditures	16,504	23,197	(52,128)	48,149
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	16,504	23,197	(52,128)	48,149
<b>Fund Balances at Beginning of Year</b>	430,832	212,145	168,335	470,517
<b>Fund Balances End of Year</b>	<u>\$ 447,336</u>	<u>\$ 235,342</u>	<u>\$ 116,207</u>	<u>\$ 518,666</u>

**MIAMI COUNTY, OHIO**

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Sheriff's Juvenile Safety Trust	Municipal Court Restitution	Children's Services Trust	D.A.R.E. Trust	Voter Education	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,864,064
0	0	0	0	2	9,179,620
0	0	0	0	0	4,754,402
0	0	0	0	0	5
0	0	0	0	8	8
0	0	0	0	0	266,593
0	30,421	0	0	0	438,656
<u>0</u>	<u>30,421</u>	<u>0</u>	<u>0</u>	<u>10</u>	<u>18,503,348</u>
0	0	0	0	0	5,765,114
0	0	0	0	0	389,833
0	0	0	0	0	6,636,226
0	0	0	0	0	133,028
0	0	0	0	0	2,737,146
0	36,387	0	0	61,803	3,013,182
<u>0</u>	<u>36,387</u>	<u>0</u>	<u>0</u>	<u>61,803</u>	<u>18,674,529</u>
0	(5,966)	0	0	(61,793)	(171,181)
0	0	0	0	0	69,200
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(519,249)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(450,049)</u>
0	(5,966)	0	0	(61,793)	(621,230)
1,567	6,348	18,374	1,657	62,715	26,298,544
<u>\$ 1,567</u>	<u>\$ 382</u>	<u>\$ 18,374</u>	<u>\$ 1,657</u>	<u>\$ 922</u>	<u>\$ 25,677,314</u>

**MIAMI COUNTY, OHIO**

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***Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2021***

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	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
<b>Assets:</b>			
Equity in Pooled Cash and Investments	\$ 73,075	\$ 2,729	\$ 75,804
<b>Total Assets</b>	<u>\$ 73,075</u>	<u>\$ 2,729</u>	<u>\$ 75,804</u>
<b>Liabilities:</b>			
<b>Total Liabilities</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Fund Balances:</b>			
Restricted	73,075	2,729	75,804
<b>Total Fund Balances</b>	<u>73,075</u>	<u>2,729</u>	<u>75,804</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 73,075</u>	<u>\$ 2,729</u>	<u>\$ 75,804</u>



**MIAMI COUNTY, OHIO**

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***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2021***

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	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
<b>Revenues:</b>			
<b>Total Revenue</b>	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Current:			
Debt Service:			
Principal Retirement	1,208,092	0	1,208,092
Interest and Fiscal Charges	411,830	0	411,830
<b>Total Expenditures</b>	<u>1,619,922</u>	<u>0</u>	<u>1,619,922</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,619,922)	0	(1,619,922)
<b>Other Financing Sources (Uses):</b>			
Transfers In	1,546,506	0	1,546,506
<b>Total Other Financing Sources (Uses)</b>	<u>1,546,506</u>	<u>0</u>	<u>1,546,506</u>
Net Change in Fund Balance	(73,416)	0	(73,416)
<b>Fund Balances at Beginning of Year</b>	146,491	2,729	149,220
<b>Fund Balances End of Year</b>	<u>\$ 73,075</u>	<u>\$ 2,729</u>	<u>\$ 75,804</u>

**MIAMI COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2021**

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	Permanent Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Projects Funds
<b>Assets:</b>				
Equity in Pooled Cash and Investments	\$ 1,428,843	\$ 68,498	\$ 612	\$ 1,497,953
Receivables:				
Taxes	310,226	0	0	310,226
<b>Total Assets</b>	<b>\$ 1,739,069</b>	<b>\$ 68,498</b>	<b>\$ 612</b>	<b>\$ 1,808,179</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 15,070	\$ 0	\$ 0	\$ 15,070
Advances from Other Funds	0	0	29,839	29,839
<b>Total Liabilities</b>	<b>15,070</b>	<b>0</b>	<b>29,839</b>	<b>44,909</b>
<b>Fund Balances:</b>				
Restricted	1,723,999	68,498	0	1,792,497
Unassigned	0	0	(29,227)	(29,227)
<b>Total Fund Balances</b>	<b>1,723,999</b>	<b>68,498</b>	<b>(29,227)</b>	<b>1,763,270</b>
<b>Total Liabilities Fund Balances</b>	<b>\$ 1,739,069</b>	<b>\$ 68,498</b>	<b>\$ 612</b>	<b>\$ 1,808,179</b>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2021***

	Permanent Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Project Funds
<b>Revenues:</b>				
Taxes	\$ 620,572	\$ 0	\$ 0	\$ 620,572
All Other Revenues	0	0	13,569	13,569
<b>Total Revenue</b>	<u>620,572</u>	<u>0</u>	<u>13,569</u>	<u>634,141</u>
<b>Expenditures:</b>				
Current:				
Capital Outlay	1,334,251	0	0	1,334,251
Debt Service:				
Interest and Fiscal Charges	0	0	1,030	1,030
<b>Total Expenditures</b>	<u>1,334,251</u>	<u>0</u>	<u>1,030</u>	<u>1,335,281</u>
Excess (Deficiency) of Revenues Over Expenditures	(713,679)	0	12,539	(701,140)
<b>Other Financing Sources (Uses):</b>				
Transfers In	1,924,181	0	0	1,924,181
<b>Total Other Financing Sources (Uses)</b>	<u>1,924,181</u>	<u>0</u>	<u>0</u>	<u>1,924,181</u>
Net Change in Fund Balance	1,210,502	0	12,539	1,223,041
<b>Fund Balances at Beginning of Year</b>	513,497	68,498	(41,766)	540,229
<b>Fund Balances End of Year</b>	<u>\$ 1,723,999</u>	<u>\$ 68,498</u>	<u>\$ (29,227)</u>	<u>\$ 1,763,270</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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 19,457,700	\$ 19,457,700	\$ 24,304,151	\$ 4,846,451
Intergovernmental Revenues	2,818,456	2,818,456	3,444,602	626,146
Charges for Services	4,216,280	4,216,280	4,945,027	728,747
Licenses and Permits	1,605,000	1,605,000	1,816,208	211,208
Investment Earnings	1,353,300	1,353,300	859,331	(493,969)
Fines and Forfeitures	937,293	937,293	865,469	(71,824)
All Other Revenues	168,037	168,037	525,761	357,724
Total Revenues	<u>30,556,066</u>	<u>30,556,066</u>	<u>36,760,549</u>	<u>6,204,483</u>
<b>Expenditures:</b>				
Public Safety:				
Sheriff:				
Personal Services	10,283,731	10,283,731	9,770,585	513,146
Materials and Supplies	810,463	1,080,090	1,059,137	20,953
Contractual Services	1,195,956	1,344,296	1,281,106	63,190
Other Expenditures	1,000	1,000	0	1,000
Capital Outlay	86,200	107,632	68,877	38,755
Total Sheriff	<u>12,377,350</u>	<u>12,816,749</u>	<u>12,179,705</u>	<u>637,044</u>
Coroner:				
Personal Services	80,348	88,287	87,276	1,011
Materials and Supplies	3,800	5,207	1,407	3,800
Contractual Services	173,700	169,291	169,130	161
Total Coroner	<u>257,848</u>	<u>262,785</u>	<u>257,813</u>	<u>4,972</u>
Adult Probation:				
Personal Services	327,431	297,730	184,780	112,950
Travel and Transportation	1,000	1,000	0	1,000
Materials and Supplies	18,300	23,094	16,421	6,673
Contractual Services	21,800	23,300	4,350	18,950
Capital Outlay	14,000	9,500	0	9,500
Total Adult Probation	<u>382,531</u>	<u>354,624</u>	<u>205,551</u>	<u>149,073</u>
Juvenile Probation:				
Personal Services	286,019	286,019	244,366	41,653
Travel and Transportation	7,000	7,000	100	6,900
Materials and Supplies	12,400	12,756	9,517	3,239
Contractual Services	226,900	226,952	172,102	54,850
Total Juvenile Probation	<u>532,319</u>	<u>532,727</u>	<u>426,085</u>	<u>106,642</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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Emergency Management:				
Personal Services	44,504	44,504	38,824	5,680
Travel and Transportation	1,000	1,000	250	750
Contractual Services	96,156	96,999	88,082	8,917
Total Emergency Management	141,660	142,503	127,156	15,347
Building Regulations:				
Personal Services	1,420,660	1,465,343	1,455,949	9,394
Travel and Transportation	17,700	8,355	7,849	506
Materials and Supplies	60,500	56,413	46,363	10,050
Contractual Services	427,900	485,038	485,025	13
Other Expenditures	7,500	0	0	0
Capital Outlay	43,900	54,014	54,014	0
Total Building Regulations	1,978,160	2,069,163	2,049,200	19,963
Total Public Safety	15,669,868	16,178,551	15,245,510	933,041
Health:				
Health Department:				
Materials and Supplies	500	500	0	500
Contractual Services	262,222	271,623	268,723	2,900
Total Health	262,722	272,123	268,723	3,400
Human Services:				
Victim Witness:				
Contractual Services	82,796	82,796	82,796	0
Total Victim Witness	82,796	82,796	82,796	0
Children's Services:				
Contractual Services	1,123,000	1,123,000	1,123,000	0
Total Children's Services	1,123,000	1,123,000	1,123,000	0
Soldiers' Relief:				
Personal Services	386,575	357,533	305,646	51,887
Travel and Transportation	15,500	9,845	5,589	4,256
Materials and Supplies	17,250	19,750	10,314	9,436
Contractual Services	606,325	586,510	303,783	282,727
Total Soldiers' Relief	1,025,650	973,638	625,332	348,306

(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, 2021***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Veterans' Services:				
Materials and Supplies	26,000	34,737	25,927	8,810
Contractual Services	36,300	99,786	69,868	29,918
Capital Outlay	0	76,650	76,020	630
Total Veterans' Services	<u>62,300</u>	<u>211,173</u>	<u>171,815</u>	<u>39,358</u>
Public Assistance:				
Contractual Services	202,830	202,830	202,829	1
Total Public Assistance	<u>202,830</u>	<u>202,830</u>	<u>202,829</u>	<u>1</u>
Total Human Services	<u>2,496,576</u>	<u>2,593,437</u>	<u>2,205,772</u>	<u>387,665</u>
Conservation and Recreation:				
Agriculture:				
Materials and Supplies	180	180	0	180
Contractual Services	466,113	466,113	465,613	500
Total Conservation and Recreation	<u>466,293</u>	<u>466,293</u>	<u>465,613</u>	<u>680</u>
Public Works:				
Transit System:				
Contractual Services	240,000	240,000	240,000	0
Total Public Works	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>0</u>
General Government:				
Commissioners:				
Personal Services	884,924	877,563	849,719	27,844
Travel and Transportation	12,000	18,230	16,038	2,192
Materials and Supplies	16,000	33,037	29,369	3,668
Contractual Services	36,450	78,048	71,335	6,713
Capital Outlay	1,000	14,241	14,241	0
Total Commissioners	<u>950,374</u>	<u>1,021,119</u>	<u>980,702</u>	<u>40,417</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, 2021***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Auditor:</b>				
Personal Services	806,671	806,672	706,148	100,524
Travel and Transportation	8,800	8,800	1,798	7,002
Materials and Supplies	11,220	15,011	13,108	1,903
Contractual Services	78,410	77,158	70,928	6,230
Total Auditor	<u>905,101</u>	<u>907,641</u>	<u>791,982</u>	<u>115,659</u>
<b>Treasurer:</b>				
Personal Services	228,033	228,033	224,466	3,567
Materials and Supplies	6,500	6,500	4,081	2,419
Contractual Services	60,125	62,125	57,143	4,982
Total Treasurer	<u>294,658</u>	<u>296,658</u>	<u>285,690</u>	<u>10,968</u>
<b>Prosecutor:</b>				
Personal Services	1,001,803	1,001,803	927,027	74,776
Travel and Transportation	6,800	5,802	2,257	3,545
Materials and Supplies	10,600	11,249	6,849	4,400
Contractual Services	114,427	118,024	78,648	39,376
Total Prosecutor	<u>1,133,630</u>	<u>1,136,878</u>	<u>1,014,781</u>	<u>122,097</u>
<b>Data Processing:</b>				
Personal Services	864,138	864,138	738,742	125,396
Materials and Supplies	18,000	19,121	16,756	2,365
Contractual Services	521,400	543,687	521,540	22,147
Total Data Processing	<u>1,403,538</u>	<u>1,426,946</u>	<u>1,277,038</u>	<u>149,908</u>
<b>Purchasing:</b>				
Materials and Supplies	3,500	3,500	2,192	1,308
Contractual Services	188,650	180,650	166,919	13,731
Total Purchasing	<u>192,150</u>	<u>184,150</u>	<u>169,111</u>	<u>15,039</u>
<b>Poll Workers:</b>				
Personal Services	153,000	108,361	88,956	19,405
Total Poll Workers	<u>153,000</u>	<u>108,361</u>	<u>88,956</u>	<u>19,405</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, 2021***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Elections:				
Personal Services	363,972	367,646	359,090	8,556
Travel and Transportation	18,000	21,273	13,526	7,747
Materials and Supplies	60,750	84,231	71,089	13,142
Contractual Services	131,600	169,054	134,053	35,001
Capital Outlay	8,500	38,275	33,002	5,273
Total Elections	<u>582,822</u>	<u>680,479</u>	<u>610,760</u>	<u>69,719</u>
Recorder:				
Personal Services	292,136	296,794	275,048	21,746
Materials and Supplies	6,600	6,690	4,271	2,419
Contractual Services	5,256	3,289	3,164	125
Total Recorder	<u>303,992</u>	<u>306,773</u>	<u>282,483</u>	<u>24,290</u>
Microfilm:				
Personal Services	52,014	51,514	34,186	17,328
Material and Supplies	10,000	10,000	9,218	782
Contractual Services	2,700	2,700	24	2,676
Total Microfilm	<u>64,714</u>	<u>64,214</u>	<u>43,428</u>	<u>20,786</u>
Copiers:				
Materials and Supplies	35,000	36,638	26,979	9,659
Contractual Services	127,000	121,326	114,326	7,000
Total Copiers	<u>162,000</u>	<u>157,964</u>	<u>141,305</u>	<u>16,659</u>
Maintenance and Operations:				
Personal Services	719,287	725,887	680,353	45,534
Travel and Transportation	1,000	5,000	3,787	1,213
Materials and Supplies	158,800	236,243	221,065	15,178
Contractual Services	1,234,500	1,248,429	1,105,977	142,452
Capital Outlay	25,750	137,610	134,746	2,864
Total Maintenance and Operations	<u>2,139,337</u>	<u>2,353,169</u>	<u>2,145,928</u>	<u>207,241</u>
Annexations:				
Other Expenditures	270	270	159	111
Total Annexations	<u>270</u>	<u>270</u>	<u>159</u>	<u>111</u>
Contingencies:				
Contractual Services	950,000	0	0	0
Total Contingencies	<u>950,000</u>	<u>0</u>	<u>0</u>	<u>0</u>

(Continued)



**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2021***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Administration:</b>				
Materials and Supplies	2,150	10,381	9,509	872
Contractual Services	813,850	808,459	671,092	137,367
Other Expenditures	16,000	96,000	95,000	1,000
<b>Total Administration</b>	<b>832,000</b>	<b>914,840</b>	<b>775,601</b>	<b>139,239</b>
<b>Bureau of Inspection:</b>				
Contractual Services	75,000	75,000	71,500	3,500
<b>Total Bureau of Inspection</b>	<b>75,000</b>	<b>75,000</b>	<b>71,500</b>	<b>3,500</b>
<b>Court of Appeals:</b>				
Contractual Services	27,000	27,000	23,554	3,446
<b>Total Court of Appeals</b>	<b>27,000</b>	<b>27,000</b>	<b>23,554</b>	<b>3,446</b>
<b>Common Pleas Court:</b>				
Personal Services	408,364	453,275	449,038	4,237
Travel and Transportation	300	300	0	300
Materials and Supplies	11,500	14,468	11,678	2,790
Contractual Services	168,500	164,798	138,716	26,082
Other Expenditures	0	22	22	0
Capital Outlay	4,500	1,700	0	1,700
<b>Total Common Pleas Court</b>	<b>593,164</b>	<b>634,563</b>	<b>599,454</b>	<b>35,109</b>
<b>Probate Court:</b>				
Personal Services	293,056	293,056	266,660	26,396
Travel and Transportation	1,500	1,400	876	524
Materials and Supplies	9,500	12,500	10,040	2,460
Contractual Services	83,237	83,831	73,443	10,388
<b>Total Probate Court</b>	<b>387,293</b>	<b>390,787</b>	<b>351,019</b>	<b>39,768</b>
<b>Municipal Court:</b>				
Personal Services	1,343,511	1,343,511	1,253,432	90,079
Travel and Transportation	17,000	15,795	5,259	10,536
Materials and Supplies	77,114	80,577	29,014	51,563
Contractual Services	139,360	149,467	83,400	66,067
Other Expenditures	3,620	3,620	0	3,620
Capital Outlay	30,000	27,994	27,994	0
<b>Total Municipal Court</b>	<b>1,610,605</b>	<b>1,620,964</b>	<b>1,399,099</b>	<b>221,865</b>

(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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Jury Commission:				
Personal Services	116,569	116,569	91,854	24,715
Materials and Supplies	3,000	3,278	2,279	999
Total Jury Commission	119,569	119,847	94,133	25,714
Juvenile Court:				
Personal Services	698,523	698,523	651,111	47,412
Travel and Transportation	10,000	9,950	300	9,650
Materials and Supplies	9,850	13,015	11,152	1,863
Contractual Services	584,014	588,753	515,096	73,657
Total Juvenile Court	1,302,387	1,310,241	1,177,659	132,582
Municipal Court Prosecutor:				
Contractual Services	132,000	132,000	132,000	0
Total Municipal Court Prosecutor	132,000	132,000	132,000	0
Clerk of Courts:				
Personal Services	1,058,327	1,092,060	1,084,344	7,716
Materials and Supplies	33,200	19,894	16,884	3,010
Contractual Services	47,000	44,600	38,815	5,785
Total Clerk of Courts	1,138,527	1,156,554	1,140,043	16,511
Common Pleas Magistrate:				
Personal Services	452,742	447,700	361,832	85,868
Materials and Supplies	4,500	10,202	9,147	1,055
Contractual Services	13,000	12,775	3,175	9,600
Total Common Pleas Magistrate	470,242	470,677	374,154	96,523
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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Engineer:				
Personal Services	395,790	394,390	300,536	93,854
Materials and Supplies	3,600	4,800	1,941	2,859
Contractual Services	17,000	17,200	14,050	3,150
Capital Outlay	4,000	4,000	0	4,000
Total Engineer	420,390	420,390	316,527	103,863
Total General Government	16,572,723	16,146,445	14,516,026	1,630,419
Total Expenditures	35,708,182	35,896,849	32,941,644	2,955,205
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,152,116)	(5,340,783)	3,818,905	9,159,688
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	45,805	45,805
Transfers Out	(2,465,165)	(3,129,314)	(3,045,387)	83,927
Advances In	0	0	34,713	34,713
Advances Out	0	(6,000)	(6,000)	0
Total Other Financing Sources (Uses)	(2,465,165)	(3,135,314)	(2,970,869)	164,445
Net Change in Fund Balance	(7,617,281)	(8,476,097)	848,036	9,324,133
Fund Balance at Beginning of Year	23,267,639	23,267,639	23,267,639	0
Prior Year Encumbrances	2,033,688	2,033,688	2,033,688	0
Fund Balance at End of Year	\$ 17,684,046	\$ 16,825,230	\$ 26,149,363	\$ 9,324,133

**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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 794,300	\$ 794,300	\$ 892,471	\$ 98,171
Intergovernmental Revenues	7,510,000	7,510,000	8,448,096	938,096
Charges for Services	650,000	853,800	1,020,439	166,639
Investment Earnings	20,000	20,000	3,595	(16,405)
Fines and Forfeitures	40,000	40,000	34,208	(5,792)
All Other Revenues	243,550	243,550	544,738	301,188
Total Revenues	<u>9,257,850</u>	<u>9,461,650</u>	<u>10,943,547</u>	<u>1,481,897</u>
<b>Expenditures:</b>				
Public Works:				
Engineering:				
Personal Services	2,730,350	2,705,641	2,328,271	377,370
Travel and Transportation	3,900	3,900	1,305	2,595
Materials and Supplies	1,866,800	2,144,913	1,890,725	254,188
Contractual Services	6,766,800	8,817,080	7,639,353	1,177,727
Other Expenditures	60,950	70,979	33,981	36,998
Capital Outlay	847,290	1,091,195	996,007	95,188
Total Expenditures	<u>12,276,090</u>	<u>14,833,708</u>	<u>12,889,642</u>	<u>1,944,066</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,018,240)	(5,372,058)	(1,946,095)	3,425,963
<b>Other Financing Sources (Uses):</b>				
Advances Out	0	(4,713)	(4,713)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(4,713)</u>	<u>(4,713)</u>	<u>0</u>
Net Change in Fund Balance	(3,018,240)	(5,376,771)	(1,950,808)	3,425,963
Fund Balance at Beginning of Year	6,708,924	6,708,924	6,708,924	0
Prior Year Encumbrances	816,306	816,306	816,306	0
Fund Balance at End of Year	<u>\$ 4,506,990</u>	<u>\$ 2,148,459</u>	<u>\$ 5,574,422</u>	<u>\$ 3,425,963</u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund – Job and Family Services Fund  
For the Year Ended December 31, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 4,877,500	\$ 4,877,500	\$ 2,485,583	\$ (2,391,917)
All Other Revenues	810,200	810,200	2,067,495	1,257,295
Total Revenues	5,687,700	5,687,700	4,553,078	(1,134,622)
<b>Expenditures:</b>				
Human Services:				
Public Assistance:				
Personal Services	3,361,050	3,309,500	3,289,703	19,797
Travel and Transportation	2,800	8,700	6,451	2,249
Materials and Supplies	43,375	65,525	44,160	21,365
Contractual Services	924,250	623,150	558,378	64,772
Other Expenditures	50	50	0	50
Capital Outlay	75	75	0	75
Total Public Assistance	4,331,600	4,007,000	3,898,692	108,308
Job and Family Services:				
Travel and Transportation	500	10	0	10
Material and Supplies	11,500	2,932	2,891	41
Contractual Services	1,236,620	392,323	388,746	3,577
Total Job and Family Services	1,248,620	395,265	391,637	3,628
Total Expenditures	5,580,220	4,402,265	4,290,329	111,936
Excess (Deficiency) of Revenues Over (Under) Expenditures	107,480	1,285,435	262,749	(1,022,686)
Fund Balance at Beginning of Year	153,717	153,717	153,717	0
Prior Year Encumbrances	9,855	9,855	9,855	0
Fund Balance at End of Year	\$ 271,052	\$ 1,449,007	\$ 426,321	\$ (1,022,686)

**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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 7,905,860	\$ 7,905,860	\$ 8,202,172	\$ 296,312
Intergovernmental Revenues	2,752,859	2,752,859	3,606,469	853,610
Charges for Services	326,741	326,741	330,320	3,579
Investment Earnings	2,000	2,000	182	(1,818)
All Other Revenues	182,022	182,022	244,248	62,226
Total Revenues	11,169,482	11,169,482	12,383,391	1,213,909
<b>Expenditures:</b>				
Health:				
Riverside School:				
Personal Services	5,798,832	5,783,832	5,500,876	282,956
Travel and Transportation	112,500	114,061	90,358	23,703
Materials and Supplies	204,666	209,054	107,146	101,908
Contractual Services	4,920,912	5,099,788	4,814,798	284,990
Other Expenditures	1,000	107,650	106,650	1,000
Capital Outlay	275,000	62,563	21,822	40,741
Total Riverside School	11,312,910	11,376,948	10,641,650	735,298
Gifts and Donations:				
Materials and Supplies	1,500	1,508	288	1,220
Contractual Services	1,800	1,800	75	1,725
Total Gifts and Donations	3,300	3,308	363	2,945
Total Expenditures	11,316,210	11,380,256	10,642,013	738,243
Excess (Deficiency) of Revenues Over (Under) Expenditures	(146,728)	(210,774)	1,741,378	1,952,152
Fund Balance at Beginning of Year	12,248,423	12,248,423	12,248,423	0
Prior Year Encumbrances	224,629	224,629	224,629	0
Fund Balance at End of Year	\$ 12,326,324	\$ 12,262,278	\$ 14,214,430	\$ 1,952,152

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund – American Rescue Plan Fund  
For the Year Ended December 31, 2021***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 0	\$ 10,390,486	\$ 10,390,486	\$ 0
Total Revenues	0	10,390,486	10,390,486	0
<b>Expenditures:</b>				
General Government:				
Commissioners:				
Personal Services	0	20,929	20,862	67
Contractual Services	0	109,315	73,800	35,515
Capital Outlay	0	43,285	43,285	0
Total Expenditures	0	173,529	137,947	35,582
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	10,216,957	10,252,539	35,582
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 10,216,957	\$ 10,252,539	\$ 35,582

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>CHILD SUPPORT ENFORCEMENT AGENCY FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,535,320	\$ 1,247,298	\$ (288,022)
Charges for Services	350,000	398,143	48,143
All Other Revenues	205,300	82,774	(122,526)
Total Revenues	2,090,620	1,728,215	(362,405)
<b>Expenditures:</b>			
Human Services:			
Child Support Enforcement:			
Personal Services	1,330,625	1,038,170	292,455
Travel and Transportation	1,000	169	831
Materials and Supplies	8,450	3,256	5,194
Contractual Services	669,700	583,281	86,419
Other Expenditures	200	0	200
Capital Outlay	200	0	200
Total Expenditures	2,010,175	1,624,876	385,299
Excess (Deficiency) of Revenues Over (Under) Expenditures	80,445	103,339	22,894
Fund Balance at Beginning of Year	4,188,969	4,188,969	0
Fund Balance at End of Year	\$ 4,269,414	\$ 4,292,308	\$ 22,894



**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 371,000	\$ 365,555	\$ (5,445)
Fines and Forfeitures	22,000	6,168	(15,832)
All Other Revenues	12,000	78,826	66,826
Total Revenues	<u>405,000</u>	<u>450,549</u>	<u>45,549</u>
<b>Expenditures:</b>			
Health:			
Dog and Kennel:			
Personal Services	283,970	270,368	13,602
Travel and Transportation	1,950	1,637	313
Materials and Supplies	45,919	35,695	10,224
Contractual Services	172,854	146,375	26,479
Other Expenditures	850	790	60
Capital Outlay	35,000	0	35,000
Total Expenditures	<u>540,543</u>	<u>454,865</u>	<u>85,678</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(135,543)	(4,316)	131,227
Fund Balance at Beginning of Year	889,758	889,758	0
Prior Year Encumbrances	27,538	27,538	0
Fund Balance at End of Year	<u>\$ 781,753</u>	<u>\$ 912,980</u>	<u>\$ 131,227</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 257,685	\$ 229,813	\$ (27,872)
Charges for Services	26,000	22,789	(3,211)
All Other Revenues	0	500	500
Total Revenues	283,685	253,102	(30,583)
<b>Expenditures:</b>			
Human Services:			
Victim Witness Program:			
Personal Services	290,840	283,845	6,995
Other Expenditures	26,000	22,661	3,339
Total Expenditures	316,840	306,506	10,334
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,155)	(53,404)	(20,249)
<b>Other Financing Sources (Uses):</b>			
Transfers In	42,316	69,200	26,884
Advances In	6,000	6,000	0
Advances Out	(30,000)	(30,000)	0
Total Other Financing Sources (Uses)	18,316	45,200	26,884
Net Change in Fund Balance	(14,839)	(8,204)	6,635
Fund Balance at Beginning of Year	32,115	32,115	0
Fund Balance at End of Year	\$ 17,276	\$ 23,911	\$ 6,635

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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**YOUTH SERVICES SUBSIDY FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 410,072	\$ 373,730	\$ (36,342)
Charges for Services	10,987	11,152	165
Fines and Forfeitures	7,500	7,417	(83)
Total Revenues	428,559	392,299	(36,260)
<b>Expenditures:</b>			
Public Safety:			
Juvenile Court:			
Personal Services	344,918	234,930	109,988
Materials and Supplies	10,250	2,999	7,251
Contractual Services	551,297	254,383	296,914
Other Expenditures	1,000	1,000	0
Capital Outlay	141,000	0	141,000
Total Expenditures	1,048,465	493,312	555,153
Excess (Deficiency) of Revenues Over (Under) Expenditures	(619,906)	(101,013)	518,893
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(24,749)	(24,749)	0
Total Other Financing Sources (Uses)	(24,749)	(24,749)	0
Net Change in Fund Balance	(644,655)	(125,762)	518,893
Fund Balance at Beginning of Year	1,322,520	1,322,520	0
Prior Year Encumbrances	126,200	126,200	0
Fund Balance at End of Year	\$ 804,065	\$ 1,322,958	\$ 518,893

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>E-911 EMERGENCY OPERATIONS FUND</b>			
<b>Revenues:</b>			
Taxes	\$ 2,320,000	\$ 3,483,698	\$ 1,163,698
Charges for Services	203,129	203,984	855
All Other Revenues	37,000	122,155	85,155
Total Revenues	<u>2,560,129</u>	<u>3,809,837</u>	<u>1,249,708</u>
<b>Expenditures:</b>			
Public Safety:			
Communications Center:			
Personal Services	1,826,978	1,780,771	46,207
Travel and Transportation	1,118	671	447
Materials and Supplies	26,291	17,399	8,892
Contractual Services	915,129	831,111	84,018
Capital Outlay	248,400	228,616	19,784
Total Expenditures	<u>3,017,916</u>	<u>2,858,568</u>	<u>159,348</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(457,787)	951,269	1,409,056
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(494,855)	(494,855)	0
Total Other Financing Sources (Uses)	<u>(494,855)</u>	<u>(494,855)</u>	<u>0</u>
Net Change in Fund Balance	(952,642)	456,414	1,409,056
Fund Balance at Beginning of Year	3,016,759	3,016,759	0
Prior Year Encumbrances	29,899	29,899	0
Fund Balance at End of Year	<u>\$ 2,094,016</u>	<u>\$ 3,503,072</u>	<u>\$ 1,409,056</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, 2021***

<b>PUBLIC DEFENDER FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 545,459	\$ 693,680	\$ 148,221
Charges for Services	75,705	78,564	2,859
All Other Revenues	284	1,154	870
Total Revenues	621,448	773,398	151,950
<b>Expenditures:</b>			
General Government:			
Indigent Guardianship:			
Contractual Services	16,756	15,306	1,450
Total Indigent Guardianship	16,756	15,306	1,450
Public Defender:			
Personal Services	580,070	575,132	4,938
Travel and Transportation	2,000	907	1,093
Materials and Supplies	1,950	1,570	380
Contractual Services	7,103	5,347	1,756
Total Public Defender	591,123	582,956	8,167
Total Expenditures	607,879	598,262	9,617
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,569	175,136	161,567
Fund Balance at Beginning of Year	305,431	305,431	0
Prior Year Encumbrances	7,820	7,820	0
Fund Balance at End of Year	\$ 326,820	\$ 488,387	\$ 161,567

**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, 2021***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 235,516	\$ 161,892	\$ (73,624)
All Other Revenues	14,397	896	(13,501)
Total Revenues	249,913	162,788	(87,125)
<b>Expenditures:</b>			
General Government:			
Treasurer:			
Personal Services	75,090	73,015	2,075
Travel and Transportation	490	284	206
Materials and Supplies	5,000	2,399	2,601
Contractual Services	14,434	6,544	7,890
Other Expenditures	18,248	17,748	500
Capital Outlay	500	0	500
Total Treasurer	113,762	99,990	13,772
Prosecutor:			
Personal Services	147,106	62,574	84,532
Contractual Services	13,300	12,000	1,300
Total Prosecutor	160,406	74,574	85,832
Total Expenditures	274,168	174,564	99,604
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,255)	(11,776)	12,479
Fund Balance at Beginning of Year	565,266	565,266	0
Prior Year Encumbrances	6,495	6,495	0
Fund Balance at End of Year	\$ 547,506	\$ 559,985	\$ 12,479

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REAL ESTATE APPRAISAL FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 1,000,000	\$ 807,830	\$ (192,170)
Licenses and Permits	100	5	(95)
Total Revenues	<u>1,000,100</u>	<u>807,835</u>	<u>(192,265)</u>
<b>Expenditures:</b>			
General Government:			
Auditor:			
Personal Services	824,034	641,557	182,477
Travel and Transportation	2,600	0	2,600
Materials and Supplies	15,813	9,247	6,566
Contractual Services	429,755	355,092	74,663
Other Expenditures	200	0	200
Capital Outlay	29,000	0	29,000
Total Expenditures	<u>1,301,402</u>	<u>1,005,896</u>	<u>295,506</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(301,302)	(198,061)	103,241
Fund Balance at Beginning of Year	469,541	469,541	0
Prior Year Encumbrances	53,724	53,724	0
Fund Balance at End of Year	<u>\$ 221,963</u>	<u>\$ 325,204</u>	<u>\$ 103,241</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 141,630	\$ 140,103	\$ (1,527)
Intergovernmental Revenues	15,000	18,434	3,434
Total Revenues	<u>156,630</u>	<u>158,537</u>	<u>1,907</u>
<b>Expenditures:</b>			
Conservation and Recreation:			
Auditor:			
Contractual Services	136,000	133,028	2,972
Total Expenditures	<u>136,000</u>	<u>133,028</u>	<u>2,972</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,630	25,509	4,879
Fund Balance at Beginning of Year	170,836	170,836	0
Fund Balance at End of Year	<u>\$ 191,466</u>	<u>\$ 196,345</u>	<u>\$ 4,879</u>



**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 64,000	\$ 64,000	\$ 0
Total Revenues	<u>64,000</u>	<u>64,000</u>	<u>0</u>
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Personal Services	36,848	36,801	47
Contractual Services	24,500	24,500	0
Capital Outlay	3,500	3,500	0
Total Expenditures	<u>64,848</u>	<u>64,801</u>	<u>47</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(848)	(801)	47
Fund Balance at Beginning of Year	848	848	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 47</u>	<u>\$ 47</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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<b>SUPERFUND CLEANUP FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 225,000	\$ 366,705	\$ 141,705
Total Revenues	<u>225,000</u>	<u>366,705</u>	<u>141,705</u>
<b>Expenditures:</b>			
Public Works:			
Transfer Station:			
Materials and Supplies	1,500	569	931
Contractual Services	284,134	271,485	12,649
Capital Outlay	165,000	165,000	0
Total Expenditures	<u>450,634</u>	<u>437,054</u>	<u>13,580</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(225,634)	(70,349)	155,285
Fund Balance at Beginning of Year	645,381	645,381	0
Prior Year Encumbrances	87,867	87,867	0
Fund Balance at End of Year	<u>\$ 507,614</u>	<u>\$ 662,899</u>	<u>\$ 155,285</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, 2021***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>EMERGENCY MANAGEMENT AGENCY FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 180,527	\$ 134,664	\$ (45,863)
All Other Revenues	0	1,321	1,321
Total Revenues	<u>180,527</u>	<u>135,985</u>	<u>(44,542)</u>
<b>Expenditures:</b>			
Public Safety:			
Emergency Management:			
Personal Services	88,203	69,942	18,261
Travel and Transportation	2,200	650	1,550
Materials and Supplies	38,178	13,591	24,587
Contractual Services	31,561	8,308	23,253
Other Expenditures	15,216	15,216	0
Capital Outlay	34,417	0	34,417
Total Expenditures	<u>209,775</u>	<u>107,707</u>	<u>102,068</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,248)	28,278	57,526
<b>Other Financing Sources (Uses):</b>			
Advances In	25,469	0	(25,469)
Total Other Financing Sources (Uses)	<u>25,469</u>	<u>0</u>	<u>(25,469)</u>
Net Change in Fund Balance	(3,779)	28,278	32,057
Fund Balance at Beginning of Year	123,739	123,739	0
Prior Year Encumbrances	9,227	9,227	0
Fund Balance at End of Year	<u>\$ 129,187</u>	<u>\$ 161,244</u>	<u>\$ 32,057</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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**ENFORCEMENT AND EDUCATION FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 15,262	\$ 15,456	\$ 194
Charges for Services	0	10,648	10,648
Fines and Forfeitures	14,449	15,439	990
Total Revenues	<u>29,711</u>	<u>41,543</u>	<u>11,832</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Contractual Services	25,703	10,703	15,000
Other Expenditures	10,624	10,624	0
Total Expenditures	<u>36,327</u>	<u>21,327</u>	<u>15,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,616)	20,216	26,832
Fund Balance at Beginning of Year	336,374	336,374	0
Prior Year Encumbrances	5,829	5,829	0
Fund Balance at End of Year	<u>\$ 335,587</u>	<u>\$ 362,419</u>	<u>\$ 26,832</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>JUVENILE DETENTION/REHABILITATION CENTER FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 271,409	\$ 262,190	\$ (9,219)
Charges for Services	1,715,448	1,630,810	(84,638)
All Other Revenues	0	4,311	4,311
Total Revenues	<u>1,986,857</u>	<u>1,897,311</u>	<u>(89,546)</u>
<b>Expenditures:</b>			
Public Safety:			
Juvenile Court:			
Personal Services	1,461,313	1,385,433	75,880
Materials and Supplies	54,179	44,294	9,885
Contractual Services	261,333	235,604	25,729
Other Expenditures	872	872	0
Total Juvenile Court	<u>1,777,697</u>	<u>1,666,203</u>	<u>111,494</u>
West Central Rehabilitation:			
Personal Services	786,364	689,223	97,141
Materials and Supplies	60,688	15,461	45,227
Contractual Services	151,347	110,752	40,595
Capital Outlay	5,000	0	5,000
Total West Central Rehabilitation	<u>1,003,399</u>	<u>815,436</u>	<u>187,963</u>
Total Expenditures	<u>2,781,096</u>	<u>2,481,639</u>	<u>299,457</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(794,239)	(584,328)	209,911
Fund Balance at Beginning of Year	1,693,875	1,693,875	0
Prior Year Encumbrances	67,259	67,259	0
Fund Balance at End of Year	<u>\$ 966,895</u>	<u>\$ 1,176,806</u>	<u>\$ 209,911</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 416,168	\$ 381,168	\$ (35,000)
Charges for Services	283,072	334,982	51,910
Fines and Forfeitures	20,000	21,400	1,400
Total Revenues	719,240	737,550	18,310
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	722,988	591,347	131,641
Travel and Transportation	4,532	2,032	2,500
Materials and Supplies	80,125	47,474	32,651
Contractual Services	63,975	48,775	15,200
Other Expenditures	10,392	4,389	6,003
Capital Outlay	8,500	4,609	3,891
Total Expenditures	890,512	698,626	191,886
Excess (Deficiency) of Revenues Over (Under) Expenditures	(171,272)	38,924	210,196
Fund Balance at Beginning of Year	806,222	806,222	0
Prior Year Encumbrances	8,491	8,491	0
Fund Balance at End of Year	\$ 643,441	\$ 853,637	\$ 210,196

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 35,000	\$ 20,000	\$ (15,000)
Total Revenues	<u>35,000</u>	<u>20,000</u>	<u>(15,000)</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	19,398	19,247	151
Materials and Supplies	3,900	1,188	2,712
Contractual Services	15,856	2,380	13,476
Total Expenditures	<u>39,154</u>	<u>22,815</u>	<u>16,339</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,154)	(2,815)	1,339
Fund Balance at Beginning of Year	54,110	54,110	0
Prior Year Encumbrances	15,136	15,136	0
Fund Balance at End of Year	<u>\$ 65,092</u>	<u>\$ 66,431</u>	<u>\$ 1,339</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,283,460	\$ 1,614,055	\$ 330,595
Charges for Services	306,000	246,774	(59,226)
All Other Revenues	17,030	44,338	27,308
Total Revenues	<u>1,606,490</u>	<u>1,905,167</u>	<u>298,677</u>
<b>Expenditures:</b>			
Public Works:			
Personal Services	167,065	164,040	3,025
Materials and Supplies	161,983	138,080	23,903
Contractual Services	1,100,414	1,093,787	6,627
Capital Outlay	457,971	468,218	(10,247)
Total Expenditures	<u>1,887,433</u>	<u>1,864,125</u>	<u>23,308</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(280,943)	41,042	321,985
Fund Balance at Beginning of Year	431,184	431,184	0
Prior Year Encumbrances	384,167	384,167	0
Fund Balance at End of Year	<u>\$ 534,408</u>	<u>\$ 856,393</u>	<u>\$ 321,985</u>



**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,794,030	\$ 766,935	\$ (1,027,095)
All Other Revenues	0	42,978	42,978
Total Revenues	1,794,030	809,913	(984,117)
<b>Expenditures:</b>			
Public Works:			
Commissioners:			
Travel and Transportation	1,150	1,150	0
Materials and Supplies	7,244	6,655	589
Contractual Services	1,138,024	832,809	305,215
Total Expenditures	1,146,418	840,614	305,804
Excess (Deficiency) of Revenues Over (Under) Expenditures	647,612	(30,701)	(678,313)
Fund Balance at Beginning of Year	572,996	572,996	0
Prior Year Encumbrances	12,160	12,160	0
Fund Balance at End of Year	\$ 1,232,768	\$ 554,455	\$ (678,313)

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>CHILDREN'S SERVICES BOARD FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,530,050	\$ 3,264,225	\$ 734,175
Charges for Services	531,800	76,574	(455,226)
All Other Revenues	25,800	16,840	(8,960)
Total Revenues	<u>3,087,650</u>	<u>3,357,639</u>	<u>269,989</u>
<b>Expenditures:</b>			
Human Services:			
Children's Services:			
Materials and Supplies	18,400	10,944	7,456
Contractual Services	5,185,900	4,902,030	283,870
Other Expenditures	3,250	1,730	1,520
Total Expenditures	<u>5,207,550</u>	<u>4,914,704</u>	<u>292,846</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,119,900)	(1,557,065)	562,835
Fund Balance at Beginning of Year	6,216,271	6,216,271	0
Prior Year Encumbrances	3,887	3,887	0
Fund Balance at End of Year	<u>\$ 4,100,258</u>	<u>\$ 4,663,093</u>	<u>\$ 562,835</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, 2021***

<b>LEGAL RESEARCH FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 4,260	\$ 5,462	\$ 1,202
Fines and Forfeitures	70,200	73,022	2,822
Total Revenues	74,460	78,484	4,024
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Contractual Services	2,500	2,500	0
Total Common Pleas Court	2,500	2,500	0
Juvenile Court:			
Materials and Supplies	528	528	0
Contractual Services	1,790	1,013	777
Total Juvenile Court	2,318	1,541	777
Probate Court:			
Materials and Supplies	400	0	400
Contractual Services	4,000	4,000	0
Total Probate Court	4,400	4,000	400
Law Library:			
Personal Services	28,494	26,838	1,656
Materials and Supplies	5,159	4,535	624
Contractual Services	41,797	41,222	575
Other Expenditures	1,180	930	250
Total Law Library	76,630	73,525	3,105
Total Expenditures	85,848	81,566	4,282
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(11,388)	(3,082)	8,306
Fund Balance at Beginning of Year	241,446	241,446	0
Prior Year Encumbrances	18,707	18,707	0
Fund Balance at End of Year	\$ 248,765	\$ 257,071	\$ 8,306

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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<b>ONE-STOP SHOP FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
General Government:			
Commissioners:			
Contractual Services	4,550	4,550	0
Total Expenditures	<u>4,550</u>	<u>4,550</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,550)	(4,550)	0
Fund Balance at Beginning of Year	50,890	50,890	0
Prior Year Encumbrances	4,550	4,550	0
Fund Balance at End of Year	<u>\$ 50,890</u>	<u>\$ 50,890</u>	<u>\$ 0</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 87,869	\$ 78,341	\$ (9,528)
Charges for Services	75,000	117,439	42,439
Fines and Forfeitures	28,000	39,442	11,442
Total Revenues	<u>190,869</u>	<u>235,222</u>	<u>44,353</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	33,947	18,065	15,882
Contractual Services	161,788	146,588	15,200
Other Expenditures	50	0	50
Capital Outlay	10,000	0	10,000
Total Expenditures	<u>205,785</u>	<u>164,653</u>	<u>41,132</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,916)	70,569	85,485
Fund Balance at Beginning of Year	478,601	478,601	0
Prior Year Encumbrances	16,898	16,898	0
Fund Balance at End of Year	<u>\$ 480,583</u>	<u>\$ 566,068</u>	<u>\$ 85,485</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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**CERTIFICATE OF TITLE ADMINISTRATION FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 600,000	\$ 685,818	\$ 85,818
All Other Revenues	0	95	95
Total Revenues	<u>600,000</u>	<u>685,913</u>	<u>85,913</u>
<b>Expenditures:</b>			
General Government:			
Clerk of Courts:			
Personal Services	473,969	447,075	26,894
Travel and Transportation	1,500	0	1,500
Materials and Supplies	14,800	3,547	11,253
Contractual Services	68,300	41,277	27,023
Capital Outlay	5,000	0	5,000
Total Expenditures	<u>563,569</u>	<u>491,899</u>	<u>71,670</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,431	194,014	157,583
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(50,000)	(21,056)	28,944
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>(21,056)</u>	<u>28,944</u>
Net Change in Fund Balance	(13,569)	172,958	186,527
Fund Balance at Beginning of Year	1,491,999	1,491,999	0
Prior Year Encumbrances	250	250	0
Fund Balance at End of Year	<u>\$ 1,478,680</u>	<u>\$ 1,665,207</u>	<u>\$ 186,527</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 70,000	\$ 111,390	\$ 41,390
Total Revenues	<u>70,000</u>	<u>111,390</u>	<u>41,390</u>
<b>Expenditures:</b>			
General Government:			
Recorder:			
Personal Services	70,805	30,016	40,789
Travel and Transportation	3,000	0	3,000
Materials and Supplies	35,876	5,191	30,685
Contractual Services	105,595	53,125	52,470
Capital Outlay	24,200	0	24,200
Total Expenditures	<u>239,476</u>	<u>88,332</u>	<u>151,144</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(169,476)	23,058	192,534
Fund Balance at Beginning of Year	308,660	308,660	0
Prior Year Encumbrances	7,351	7,351	0
Fund Balance at End of Year	<u>\$ 146,535</u>	<u>\$ 339,069</u>	<u>\$ 192,534</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, 2021***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 218,655	\$ 208,967	\$ (9,688)
Total Revenues	<u>218,655</u>	<u>208,967</u>	<u>(9,688)</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Materials and Supplies	58,517	17,635	40,882
Contractual Services	210,500	107,249	103,251
Capital Outlay	15,583	11,155	4,428
Total Municipal Court	<u>284,600</u>	<u>136,039</u>	<u>148,561</u>
Common Pleas Court:			
Contractual Services	32,000	31,300	700
Total Common Pleas Court	<u>32,000</u>	<u>31,300</u>	<u>700</u>
Probate Court:			
Personal Services	442	0	442
Materials and Supplies	1,955	1,849	106
Contractual Services	8,900	7,324	1,576
Total Probate Court	<u>11,297</u>	<u>9,173</u>	<u>2,124</u>
Juvenile Court:			
Personal Services	2,010	14	1,996
Materials and Supplies	1,100	827	273
Contractual Services	7,900	5,219	2,681
Total Juvenile Court	<u>11,010</u>	<u>6,060</u>	<u>4,950</u>
Total Expenditures	<u>338,907</u>	<u>182,572</u>	<u>156,335</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(120,252)	26,395	146,647
Fund Balance at Beginning of Year	728,044	728,044	0
Prior Year Encumbrances	6,291	6,291	0
Fund Balance at End of Year	<u>\$ 614,083</u>	<u>\$ 760,730</u>	<u>\$ 146,647</u>



**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 70,560	\$ 70,560	\$ 0
Fines and Forfeitures	74,343	73,936	(407)
Total Revenues	<u>144,903</u>	<u>144,496</u>	<u>(407)</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	111,074	110,527	547
Total Municipal Court	<u>111,074</u>	<u>110,527</u>	<u>547</u>
Juvenile Court:			
Personal Services	7,710	4,638	3,072
Materials and Supplies	1,000	0	1,000
Contractual Services	20,000	20,000	0
Capital Outlay	10,840	10,840	0
Total Juvenile Court	<u>39,550</u>	<u>35,478</u>	<u>4,072</u>
Total Expenditures	<u>150,624</u>	<u>146,005</u>	<u>4,619</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,721)	(1,509)	4,212
Fund Balance at Beginning of Year	428,015	428,015	0
Fund Balance at End of Year	<u>\$ 422,294</u>	<u>\$ 426,506</u>	<u>\$ 4,212</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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<b>COMMISSARY FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 240,000	\$ 303,991	\$ 63,991
Total Revenues	240,000	303,991	63,991
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	53,053	51,007	2,046
Contractual Services	210,804	210,804	0
Capital Outlay	18,568	18,568	0
Total Expenditures	282,425	280,379	2,046
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42,425)	23,612	66,037
Fund Balance at Beginning of Year	242,209	242,209	0
Prior Year Encumbrances	27,081	27,081	0
Fund Balance at End of Year	\$ 226,865	\$ 292,902	\$ 66,037

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 24,592	\$ 26,718	\$ 2,126
Total Revenues	<u>24,592</u>	<u>26,718</u>	<u>2,126</u>
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Materials and Supplies	1,200	0	1,200
Contractual Services	9,429	6,629	2,800
Total Expenditures	<u>10,629</u>	<u>6,629</u>	<u>4,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,963	20,089	6,126
Fund Balance at Beginning of Year	206,865	206,865	0
Prior Year Encumbrances	2,969	2,969	0
Fund Balance at End of Year	<u>\$ 223,797</u>	<u>\$ 229,923</u>	<u>\$ 6,126</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>FOOD SERVICES FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 134,870	\$ 65,627	\$ (69,243)
Total Revenues	<u>134,870</u>	<u>65,627</u>	<u>(69,243)</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	<u>20,000</u>	<u>0</u>	<u>20,000</u>
Total Sheriff	20,000	0	20,000
West Central Rehabilitation:			
Personal Services	66,640	63,478	3,162
Materials and Supplies	<u>75,345</u>	<u>69,549</u>	<u>5,796</u>
Total West Central Rehabilitation	<u>141,985</u>	<u>133,027</u>	<u>8,958</u>
Total Expenditures	<u>161,985</u>	<u>133,027</u>	<u>28,958</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(27,115)	(67,400)	(40,285)
Fund Balance at Beginning of Year	147,454	147,454	0
Prior Year Encumbrances	15,740	15,740	0
Fund Balance at End of Year	<u>\$ 136,079</u>	<u>\$ 95,794</u>	<u>\$ (40,285)</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 110,000	\$ 77,599	\$ (32,401)
Total Revenues	<u>110,000</u>	<u>77,599</u>	<u>(32,401)</u>
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Travel and Transportation	7,500	5,486	2,014
Materials and Supplies	24,500	22,408	2,092
Contractual Services	27,500	17,325	10,175
Total Expenditures	<u>59,500</u>	<u>45,219</u>	<u>14,281</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	50,500	32,380	(18,120)
Fund Balance at Beginning of Year	451,322	451,322	0
Prior Year Encumbrances	16,124	16,124	0
Fund Balance at End of Year	<u>\$ 517,946</u>	<u>\$ 499,826</u>	<u>\$ (18,120)</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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**SHERIFF'S JUVENILE SAFETY TRUST FUND**

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

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 30,000	\$ 30,421	\$ 421
Total Revenues	<u>30,000</u>	<u>30,421</u>	<u>421</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Contractual Services	<u>35,114</u>	<u>35,114</u>	<u>0</u>
Total Expenditures	<u>35,114</u>	<u>35,114</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,114)	(4,693)	421
Fund Balance at Beginning of Year	6,234	6,234	0
Prior Year Encumbrances	114	114	0
Fund Balance at End of Year	<u>\$ 1,234</u>	<u>\$ 1,655</u>	<u>\$ 421</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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**CHILDREN'S SERVICES TRUST FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Human Services:			
Children's Services:			
Contractual Services	1,000	0	1,000
Total Expenditures	1,000	0	1,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	0	1,000
Fund Balance at Beginning of Year	18,374	18,374	0
Fund Balance at End of Year	\$ 17,374	\$ 18,374	\$ 1,000



**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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		<b>D.A.R.E. TRUST FUND</b>		Variance with Final Budget Positive (Negative)
		<u>Final Budget</u>	<u>Actual</u>	<u></u>
<b>Revenues:</b>				
	Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
	Total Expenditures	0	0	0
	Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
	Fund Balance at Beginning of Year	1,657	1,657	0
	Fund Balance at End of Year	<u>\$ 1,657</u>	<u>\$ 1,657</u>	<u>\$ 0</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 33,931	\$ 2	\$ (33,929)
Investment Earnings	199	8	(191)
Total Revenues	<u>34,130</u>	<u>10</u>	<u>(34,120)</u>
<b>Expenditures:</b>			
General Government:			
Poll Workers:			
Materials and Supplies	21,190	21,190	0
Contractual Services	38,959	38,959	0
Other Expenditures	2,096	2,096	0
Capital Outlay	39,527	39,527	0
Total Expenditures	<u>101,772</u>	<u>101,772</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(67,642)	(101,762)	(34,120)
Fund Balance at Beginning of Year	33,200	33,200	0
Prior Year Encumbrances	69,245	69,245	0
Fund Balance at End of Year	<u>\$ 34,803</u>	<u>\$ 683</u>	<u>\$ (34,120)</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2021***

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<b>GENERAL OBLIGATION DEBT FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	1,208,092	1,208,092	0
Interest and Fiscal Charges	411,830	411,830	0
Total Expenditures	1,619,922	1,619,922	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,619,922)	(1,619,922)	0
<b>Other Financing Sources (Uses):</b>			
Transfers In	1,569,326	1,546,506	(22,820)
Total Other Financing Sources (Uses)	1,569,326	1,546,506	(22,820)
Net Change in Fund Balance	(50,596)	(73,416)	(22,820)
Fund Balance at Beginning of Year	146,491	146,491	0
Fund Balance at End of Year	\$ 95,895	\$ 73,075	\$ (22,820)

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2021***

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**SPECIAL ASSESSMENT DEBT FUND**

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

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2021***

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		<b>PERMANENT IMPROVEMENT FUND</b>		Variance with Final Budget Positive (Negative)
		<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
<b>Revenues:</b>				
Taxes		\$ 365,000	\$ 366,706	\$ 1,706
Total Revenues		<u>365,000</u>	<u>366,706</u>	<u>1,706</u>
<b>Expenditures:</b>				
Capital Outlay:				
Commissioners:				
Capital Outlay		2,471,428	1,712,241	759,187
Total Expenditures		<u>2,471,428</u>	<u>1,712,241</u>	<u>759,187</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures		(2,106,428)	(1,345,535)	760,893
<b>Other Financing Sources (Uses):</b>				
Transfers In		2,343,551	1,924,181	(419,370)
Total Other Financing Sources (Uses)		<u>2,343,551</u>	<u>1,924,181</u>	<u>(419,370)</u>
Net Change in Fund Balance		237,123	578,646	341,523
Fund Balance at Beginning of Year		999	999	0
Prior Year Encumbrances		525,656	525,656	0
Fund Balance at End of Year		<u>\$ 763,778</u>	<u>\$ 1,105,301</u>	<u>\$ 341,523</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2021***

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<b>EMERGENCY 911 FACILITY CONSTRUCTION FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	68,498	68,498	0
Fund Balance at End of Year	<u>\$ 68,498</u>	<u>\$ 68,498</u>	<u>\$ 0</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2021***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 5,508	\$ 13,569	\$ 8,061
Total Revenues	<u>5,508</u>	<u>13,569</u>	<u>8,061</u>
<b>Expenditures:</b>			
Debt Service:			
Interest and Fiscal Charges	1,030	1,030	0
Total Expenditures	<u>1,030</u>	<u>1,030</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,478	12,539	8,061
<b>Other Financing Sources (Uses):</b>			
Advances Out	(4,479)	(4,479)	0
Total Other Financing Sources (Uses)	<u>(4,479)</u>	<u>(4,479)</u>	<u>0</u>
Net Change in Fund Balance	(1)	8,060	8,061
Fund Balance at Beginning of Year	(7,448)	(7,448)	0
Fund Balance at End of Year	<u>\$ (7,449)</u>	<u>\$ 612</u>	<u>\$ 8,061</u>





***Fiduciary Funds***

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

***Custodial Funds***

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**Undivided Monies Fund**

To account for various taxes, special assessments and State undivided monies collected and distributed for the benefit of other governments.

**Fiscal Agent Fund**

To account for the monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities including the Miami County Soil and Water District, Family and Children First, Miami County General Health District, Tri-County Board of Mental Health and the Miami County Park District.

**Miscellaneous Court/Safety Fund**

To account for various fines and fees collected and distributed through the courts for the benefit of others.

**Other Fund**

To account for monies held by the County to be distributed for the benefit of others.

**MIAMI COUNTY, OHIO**

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**Combining Statement Of Fiduciary Net Position  
Custodial Funds  
December 31, 2021**

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	Undivided Monies Fund	Fiscal Agent Fund	Miscellaneous Court/Safety Fund
Assets:			
Current Assets:			
Equity in Pooled Cash and Investments	\$ 1,891,807	\$ 18,358,997	\$ 1,343,634
Receivables:			
Taxes	99,000,147	6,613,212	0
Accounts	0	0	465,428
Special Assessments	232,216	0	0
Total Assets	<u>101,124,170</u>	<u>24,972,209</u>	<u>1,809,062</u>
Liabilities:			
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources:			
Property Taxes not Levied to Finance Current Year Operations	<u>99,232,363</u>	<u>6,613,212</u>	<u>0</u>
Total Defferred Inflows of Resources	<u>99,232,363</u>	<u>6,613,212</u>	<u>0</u>
Net Position:			
Restricted for Individuals, Organizations and Other Governments	<u>1,891,807</u>	<u>18,358,997</u>	<u>1,809,062</u>
Total Net Position	<u>\$ 1,891,807</u>	<u>\$ 18,358,997</u>	<u>\$ 1,809,062</u>

**MIAMI COUNTY, OHIO**

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<u>Other Fund</u>	<u>Total</u>
\$ 312,878	\$ 21,907,316
0	105,613,359
0	465,428
0	232,216
<u>312,878</u>	<u>128,218,319</u>
<u>0</u>	<u>0</u>
<u>0</u>	<u>105,845,575</u>
<u>0</u>	<u>105,845,575</u>
<u>312,878</u>	<u>22,372,744</u>
<u>\$ 312,878</u>	<u>\$ 22,372,744</u>

**MIAMI COUNTY, OHIO**

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***Combining Statement Of Changes In Fiduciary Net Position  
Custodial Funds  
For the Year Ended December 31, 2021***

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	Undivided Monies Fund	Fiscal Agent Fund	Miscellaneous Court/Safety Fund
Additions:			
Property Tax Collection for Other Governments	\$ 131,263,309	\$ 0	\$ 0
Amounts Received as Fiscal Agent	0	20,529,575	0
Intergovernmental	11,096,365	0	0
Licenses, Fees and Permits for Other Governments	0	0	26,423,891
Special Assessments for Other Governments	8,308,294	0	0
Miscellaneous	0	0	0
Total Additions	<u>150,667,968</u>	<u>20,529,575</u>	<u>26,423,891</u>
Deductions:			
Taxes Distributed to Other Governments	131,699,677	0	0
Payments Made to Other Governments	19,414,078	0	27,718,814
Payments Made on Behalf of Other Governments	0	20,945,058	0
Total Deductions	<u>151,113,755</u>	<u>20,945,058</u>	<u>27,718,814</u>
Net Increase in Fiduciary Net Position	(445,787)	(415,483)	(1,294,923)
Net Position Beginning of Year	<u>2,337,594</u>	<u>18,774,480</u>	<u>3,103,985</u>
Net Position End of Year	<u>\$ 1,891,807</u>	<u>\$ 18,358,997</u>	<u>\$ 1,809,062</u>

**MIAMI COUNTY, OHIO**

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<u>Other Fund</u>	<u>Total</u>
\$ 0	\$ 131,263,309
0	20,529,575
0	11,096,365
0	26,423,891
0	8,308,294
<u>1,672,910</u>	<u>1,672,910</u>
<u>1,672,910</u>	<u>199,294,344</u>
0	131,699,677
0	47,132,892
<u>1,717,660</u>	<u>22,662,718</u>
<u>1,717,660</u>	<u>201,495,287</u>
(44,750)	(2,200,943)
<u>357,628</u>	<u>24,573,687</u>
<u>\$ 312,878</u>	<u>\$ 22,372,744</u>



# STATISTICAL







## STATISTICAL TABLES

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

### Contents

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<b>Financial Trends</b>	S 2 – S 13
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
<b>Revenue Capacity</b>	S 14 – S 23
These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	
<b>Debt Capacity</b>	S 24 – S 31
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b>	S 32 – S 35
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
<b>Operating Information</b>	S 36 – S 49
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

#### Sources Note:

Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

## *Miami County, Ohio*

*Net Position by Component  
Last Ten Years  
(accrual basis of accounting)*

	2012	2013	2014	2015
<b>Governmental Activities:</b>			*	*
Net Investment in Capital Assets	\$85,184,865	\$84,623,128	\$86,005,206	\$94,156,251
Restricted	41,635,181	48,622,838	52,747,621	48,232,112
Unrestricted	10,991,479	13,699,188	(7,600,496)	(5,071,531)
Total Governmental Activities Net Position	<u>\$137,811,525</u>	<u>\$146,945,154</u>	<u>\$131,152,331</u>	<u>\$137,316,832</u>
<b>Business-type Activities:</b>			*	*
Net Investment in Capital Assets	\$23,385,478	\$23,150,045	\$23,324,831	\$22,946,945
Unrestricted	4,021,911	5,290,439	5,562,414	7,298,491
Total Business-type Activities Net Position	<u>\$27,407,389</u>	<u>\$28,440,484</u>	<u>\$28,887,245</u>	<u>\$30,245,436</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	\$108,570,343	\$107,773,173	\$109,330,037	\$117,103,196
Restricted	41,635,181	48,622,838	52,747,621	48,232,112
Unrestricted	15,013,390	18,989,627	(2,038,082)	2,226,960
Total Primary Government Net Position	<u>\$165,218,914</u>	<u>\$175,385,638</u>	<u>\$160,039,576</u>	<u>\$167,562,268</u>

Source: County Auditor's Office

\* - Restated

*Miami County, Ohio*

2016	2017	2018	2019	2020	2021
	*				
\$95,608,351	\$97,759,948	\$99,551,759	\$100,089,954	\$109,000,318	\$111,577,870
52,321,051	52,299,804	52,149,089	58,626,969	61,698,219	63,407,161
(4,940,378)	(32,394,680)	(34,847,662)	(43,439,592)	(41,016,815)	(12,939,128)
<u>\$142,989,024</u>	<u>\$117,665,072</u>	<u>\$116,853,186</u>	<u>\$115,277,331</u>	<u>\$129,681,722</u>	<u>\$162,045,903</u>
\$23,720,481	\$24,730,864	\$25,346,134	\$26,007,216	\$26,844,172	\$27,089,810
7,083,255	5,487,775	5,239,295	4,971,425	5,079,182	6,167,657
<u>\$30,803,736</u>	<u>\$30,218,639</u>	<u>\$30,585,429</u>	<u>\$30,978,641</u>	<u>\$31,923,354</u>	<u>\$33,257,467</u>
\$119,328,832	\$122,490,812	\$124,897,893	\$126,097,170	\$135,844,490	\$138,667,680
52,321,051	52,299,804	52,149,089	58,626,969	61,698,219	63,407,161
2,142,877	(26,906,905)	(29,608,367)	(38,468,167)	(35,937,633)	(6,771,471)
<u>\$173,792,760</u>	<u>\$147,883,711</u>	<u>\$147,438,615</u>	<u>\$146,255,972</u>	<u>\$161,605,076</u>	<u>\$195,303,370</u>

## Miami County, Ohio

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>Expenses</b>			
Governmental Activities:			
Public Safety	\$15,692,704	\$16,819,974	\$18,205,049
Health	15,901,185	16,571,844	16,925,372
Human Services	11,075,877	11,228,512	11,598,335
Conservation and Recreation	605,984	546,876	609,658
Public Works	8,397,223	11,004,745	8,455,479
General Government	14,678,303	14,297,379	14,860,827
Interest and Fiscal Charges	320,406	372,758	404,156
<i>Total Governmental Activities Expenses</i>	<u>66,671,682</u>	<u>70,842,088</u>	<u>71,058,876</u>
Business-type Activities:			
Water	1,462,077	1,420,753	1,361,687
Sewer	2,491,626	2,671,319	2,415,864
Transfer Station	5,378,338	4,924,796	4,136,491
Sheriff Police Rotary	332,117	327,898	259,978
<i>Total Business-type Activities Expenses</i>	<u>9,664,158</u>	<u>9,344,766</u>	<u>8,174,020</u>
<i>Total Primary Government Expenses</i>	<u>\$76,335,840</u>	<u>\$80,186,854</u>	<u>\$79,232,896</u>
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services			
Public Safety	\$5,060,027	\$4,788,928	\$5,199,014
Health	633,780	932,803	959,397
Human Services	1,738,403	2,102,213	2,463,601
Public Works	1,114,844	1,579,475	2,024,401
General Government	6,073,523	5,478,067	6,377,138
Operating Grants and Contributions	17,690,268	21,332,101	18,045,777
Capital Grants and Contributions	13,108,196	8,977,920	8,300,509
<i>Total Governmental Activities Program Revenues</i>	<u>45,419,041</u>	<u>45,191,507</u>	<u>43,369,837</u>

*Miami County, Ohio*

2015	2016	2017	2018	2019	2020	2021
\$20,363,663	\$19,887,699	\$24,337,634	\$23,147,226	\$25,561,061	\$22,959,831	\$10,831,136
16,775,153	19,729,564	18,676,528	19,081,853	19,714,256	19,083,027	12,792,294
12,255,315	12,491,038	12,084,431	11,874,906	11,958,324	10,722,281	10,134,076
543,547	544,862	479,399	632,191	547,211	596,716	594,641
15,206,194	8,571,845	9,259,120	11,044,038	13,828,052	11,478,865	10,034,925
15,569,575	16,912,359	18,965,774	18,749,466	22,427,519	22,548,628	10,669,780
382,933	570,481	580,037	501,230	465,191	427,971	384,028
<u>81,096,380</u>	<u>78,707,848</u>	<u>84,382,923</u>	<u>85,030,910</u>	<u>94,501,614</u>	<u>87,817,319</u>	<u>55,440,880</u>
1,635,761	1,773,342	1,706,829	1,822,144	1,897,379	2,247,889	2,237,963
2,650,494	2,328,792	2,586,992	2,942,794	2,868,740	2,827,686	2,988,336
3,915,890	4,872,273	5,222,292	5,667,016	5,583,229	6,093,747	6,157,201
231,113	249,015	295,467	276,149	477,105	423,628	108,145
<u>8,433,258</u>	<u>9,223,422</u>	<u>9,811,580</u>	<u>10,708,103</u>	<u>10,826,453</u>	<u>11,592,950</u>	<u>11,491,645</u>
<u>\$89,529,638</u>	<u>\$87,931,270</u>	<u>\$94,194,503</u>	<u>\$95,739,013</u>	<u>\$105,328,067</u>	<u>\$99,410,269</u>	<u>\$66,932,525</u>
\$7,551,895	\$5,033,012	\$5,548,934	\$6,105,548	\$6,674,367	\$6,334,423	\$5,217,681
1,078,285	1,769,113	1,784,058	910,734	918,321	1,114,552	1,034,818
2,663,718	2,738,686	2,239,982	2,300,600	1,620,105	1,249,979	2,937,698
2,560,828	1,639,010	1,830,760	2,381,977	2,046,581	1,441,590	1,876,025
6,627,523	6,651,707	6,979,326	7,061,399	8,132,414	11,728,547	7,828,912
19,506,422	22,001,300	16,306,987	19,879,207	22,448,313	27,429,670	14,896,085
12,147,520	8,524,454	8,577,655	8,100,932	10,208,035	10,956,898	11,032,164
<u>52,136,191</u>	<u>48,357,282</u>	<u>43,267,702</u>	<u>46,740,397</u>	<u>52,048,136</u>	<u>60,255,659</u>	<u>44,823,383</u>

(Continued)

## Miami County, Ohio

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

	2012	2013	2014
<b>Business-type Activities:</b>			
Charges for Services			
Water	1,863,830	1,767,248	1,719,875
Sewer	2,316,751	2,267,529	2,058,286
Transfer Station	5,246,512	5,177,900	5,049,832
Sheriff Police Rotary	353,477	362,366	308,211
Capital Grants and Contributions	7,598,500	802,818	496,824
<i>Total Business-type Activities Program Revenues</i>	<u>17,379,070</u>	<u>10,377,861</u>	<u>9,633,028</u>
<i>Total Primary Government Program Revenues</i>	<u>62,798,111</u>	<u>55,569,368</u>	<u>53,002,865</u>
<b>Net (Expense)/Revenue</b>			
Governmental Activities	(21,252,641)	(25,650,581)	(27,689,039)
Business-type Activities	7,714,912	1,033,095	1,459,008
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$13,537,729)</u>	<u>(\$24,617,486)</u>	<u>(\$26,230,031)</u>
<b>General Revenues and Other Changes in Net Position</b>			
Governmental Activities:			
Property Taxes	\$12,870,358	\$12,673,082	\$13,026,616
Sales Taxes	14,992,078	15,653,671	16,400,267
Intergovernmental, Unrestricted	4,105,750	4,678,415	4,616,868
Investment Earnings	374,294	81,793	430,043
Miscellaneous	1,308,062	1,697,249	282,993
Transfers	0	0	0
<i>Total Governmental Activities</i>	<u>33,650,542</u>	<u>34,784,210</u>	<u>34,756,787</u>
Business-type Activities:			
Transfers	0	0	0
<i>Total Business-type Activities</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$33,650,542</u>	<u>\$34,784,210</u>	<u>\$34,756,787</u>
<b>Change in Net Position</b>			
Governmental Activities	\$12,397,901	\$9,133,629	\$7,067,748
Business-type Activities	7,714,912	1,033,095	1,459,008
<i>Total Primary Government Change in Net Position</i>	<u>\$20,112,813</u>	<u>\$10,166,724</u>	<u>\$8,526,756</u>

Source: County Auditor's Office

*Miami County, Ohio*

2015	2016	2017	2018	2019	2020	2021
1,754,925	1,978,457	1,858,127	1,896,175	1,997,905	2,379,647	2,123,702
2,037,702	2,253,611	2,371,552	2,421,178	2,509,638	2,756,056	3,023,846
5,431,706	4,794,971	5,094,204	5,886,857	5,979,486	6,265,603	6,793,870
281,546	295,247	299,411	311,666	314,674	325,946	326,036
475,786	459,436	802,746	559,017	417,962	932,180	558,304
9,981,665	9,781,722	10,426,040	11,074,893	11,219,665	12,659,432	12,825,758
62,117,856	58,139,004	53,693,742	57,815,290	63,267,801	72,915,091	57,649,141
(28,960,189)	(30,350,566)	(41,115,221)	(38,290,513)	(42,453,478)	(27,561,660)	(10,617,497)
1,548,407	558,300	614,460	366,790	393,212	1,066,482	1,334,113
<u>(\$27,411,782)</u>	<u>(\$29,792,266)</u>	<u>(\$40,500,761)</u>	<u>(\$37,923,723)</u>	<u>(\$42,060,266)</u>	<u>(\$26,495,178)</u>	<u>(\$9,283,384)</u>
\$13,398,330	\$13,305,746	\$13,511,784	\$13,481,402	\$13,823,961	\$14,410,030	\$14,827,736
17,321,797	18,013,536	18,163,945	18,120,145	18,879,886	20,832,045	23,271,460
4,040,688	3,994,483	4,483,013	3,704,969	4,215,501	3,878,811	4,881,865
428,712	450,619	712,460	1,365,811	2,408,381	2,279,444	(529,581)
293,510	258,374	349,888	806,300	1,549,894	443,952	530,198
0	0	118,750	0	0	121,769	0
35,483,037	36,022,758	37,339,840	37,478,627	40,877,623	41,966,051	42,981,678
0	0	(118,750)	0	0	(121,769)	0
0	0	(118,750)	0	0	(121,769)	0
<u>\$35,483,037</u>	<u>\$36,022,758</u>	<u>\$37,221,090</u>	<u>\$37,478,627</u>	<u>\$40,877,623</u>	<u>\$41,844,282</u>	<u>\$42,981,678</u>
\$6,522,848	\$5,672,192	(\$3,775,381)	(\$811,886)	(\$1,575,855)	\$14,404,391	\$32,364,181
1,548,407	558,300	495,710	366,790	393,212	944,713	1,334,113
<u>\$8,071,255</u>	<u>\$6,230,492</u>	<u>(\$3,279,671)</u>	<u>(\$445,096)</u>	<u>(\$1,182,643)</u>	<u>\$15,349,104</u>	<u>\$33,698,294</u>

**Miami County, Ohio**

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Fund				
Nonspendable	\$592,566	\$655,377	\$672,996	\$709,915
Assigned	1,072,498	5,220,127	5,343,137	6,639,272
Unassigned	<u>14,887,562</u>	<u>11,283,760</u>	<u>11,942,338</u>	<u>11,999,113</u>
<i>Total General Fund</i>	<u>16,552,626</u>	<u>17,159,264</u>	<u>17,958,471</u>	<u>19,348,300</u>
All Other Governmental Funds				
Nonspendable	287,289	370,333	550,419	611,913
Restricted	30,327,389	34,628,641	36,690,421	36,677,310
Committed	484,169	525,829	766,033	969,794
Unassigned	<u>(3,764,797)</u>	<u>(113,764)</u>	<u>(161,225)</u>	<u>(4,672,318)</u>
<i>Total All Other Governmental Funds</i>	<u>27,334,050</u>	<u>35,411,039</u>	<u>37,845,648</u>	<u>33,586,699</u>
<i>Total Governmental Funds</i>	<u><u>\$43,886,676</u></u>	<u><u>\$52,570,303</u></u>	<u><u>\$55,804,119</u></u>	<u><u>\$52,934,999</u></u>

Source: County Auditor's Office



*Miami County, Ohio*

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<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$661,342	\$692,129	\$720,559	\$782,888	\$829,155	\$972,120
7,867,716	6,346,482	6,141,561	10,978,601	9,359,505	12,447,325
<u>11,763,288</u>	<u>15,405,570</u>	<u>18,752,761</u>	<u>16,030,582</u>	<u>21,839,881</u>	<u>20,385,002</u>
<u>20,292,346</u>	<u>22,444,181</u>	<u>25,614,881</u>	<u>27,792,071</u>	<u>32,028,541</u>	<u>33,804,447</u>
551,566	591,162	616,442	574,730	590,171	485,952
41,158,781	42,351,477	41,360,870	46,162,656	48,775,514	52,275,981
1,236,219	1,524,922	1,082,485	964,111	756,325	741,053
<u>(172,211)</u>	<u>(65,394)</u>	<u>(68,222)</u>	<u>(49,051)</u>	<u>(42,225)</u>	<u>(29,686)</u>
<u>42,774,355</u>	<u>44,402,167</u>	<u>42,991,575</u>	<u>47,652,446</u>	<u>50,079,785</u>	<u>53,473,300</u>
<u>\$63,066,701</u>	<u>\$66,846,348</u>	<u>\$68,606,456</u>	<u>\$75,444,517</u>	<u>\$82,108,326</u>	<u>\$87,277,747</u>

## *Miami County, Ohio*

### *Changes in Fund Balances, Governmental Funds*

*Last Ten Years*

*(modified accrual basis of accounting)*

	2012	2013	2014	2015
<b>Revenues:</b>				
Taxes	\$27,828,466	\$28,408,050	\$29,710,252	\$30,719,128
Intergovernmental Revenues	28,084,064	32,371,448	30,505,093	35,499,146
Charges for Services	12,128,557	12,603,491	12,465,900	16,070,718
Licenses and Permits	1,079,176	1,062,559	1,468,834	1,563,757
Investment Earnings	378,514	93,228	430,043	428,712
Fines and Forfeitures	1,321,412	1,254,510	1,189,452	1,233,002
All Other Revenue	1,244,690	1,385,518	2,365,447	2,135,518
<b>Total Revenue</b>	<b>72,064,879</b>	<b>77,178,804</b>	<b>78,135,021</b>	<b>87,649,981</b>
<b>Expenditures:</b>				
Current:				
Public Safety	15,725,885	17,040,768	17,924,264	20,449,769
Health	15,969,575	16,939,084	17,010,565	16,808,097
Human Services	11,271,869	11,423,078	11,545,539	12,223,554
Conservation and Recreation	605,984	546,876	609,658	543,547
Public Works	7,388,860	10,785,487	11,394,608	15,829,063
General Government	14,069,902	14,081,283	14,347,335	14,918,028
Capital Outlay	6,424,365	1,436,435	1,256,269	8,804,051
Debt Service:				
Principal Retirement	375,871	583,700	592,850	617,000
Interest and Fiscal Charges	334,673	464,028	405,508	384,240
<b>Total Expenditures</b>	<b>72,166,984</b>	<b>73,300,739</b>	<b>75,086,596</b>	<b>90,577,349</b>
Excess (Deficiency) of Revenues Over Expenditures	(102,105)	3,878,065	3,048,425	(2,927,368)

*Miami County, Ohio*

2016	2017	2018	2019	2020	2021
\$31,290,454	\$31,737,789	\$31,626,858	\$32,661,488	\$35,213,069	\$38,111,565
34,221,721	30,708,949	31,099,233	35,395,009	41,332,440	32,173,161
13,259,977	14,342,730	13,315,311	13,843,062	17,489,571	12,148,118
1,631,344	1,651,934	2,254,322	2,248,569	1,687,225	1,887,162
450,619	712,460	1,365,811	2,408,381	2,279,444	(529,581)
1,193,406	1,259,618	1,231,691	1,276,929	987,111	1,171,030
2,138,537	1,584,820	2,569,582	3,470,882	2,487,830	4,319,642
84,186,058	81,998,300	83,462,808	91,304,320	101,476,690	89,281,097
18,476,107	21,242,408	19,826,220	20,206,302	21,234,951	20,553,120
19,424,145	17,659,639	18,228,236	18,095,595	18,417,780	16,245,947
12,256,813	11,201,756	10,836,963	10,576,512	10,614,507	13,041,593
544,862	479,399	632,191	547,211	596,716	594,641
9,827,812	11,522,100	12,118,722	11,893,903	13,149,012	13,083,497
15,744,547	15,684,424	16,064,489	17,681,125	23,262,040	17,522,716
1,413,579	354,504	959,650	3,813,063	4,557,666	1,334,251
825,300	1,242,843	2,549,098	1,153,192	1,171,493	1,208,092
559,553	607,962	529,551	493,154	456,517	412,860
79,072,718	79,995,035	81,745,120	84,460,057	93,460,682	83,996,717
5,113,340	2,003,265	1,717,688	6,844,263	8,016,008	5,284,380

(Continued)

**Miami County, Ohio**

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

	2012	2013	2014	2015
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources - Capital Leases	0	0	0	0
General Obligation Bonds Issued	0	4,620,000	0	0
Premium on General Obligation Bonds	0	103,106	0	0
Transfers In	971,850	929,307	1,976,516	1,118,343
Transfers Out	(971,850)	(929,307)	(1,976,516)	(1,118,343)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>4,723,106</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balance</b>	<u>(\$102,105)</u>	<u>\$8,601,171</u>	<u>\$3,048,425</u>	<u>(\$2,927,368)</u>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	1.22%	1.48%	1.43%	1.26%

Source: County Auditor's Office

*Miami County, Ohio*

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2016	2017	2018	2019	2020	2021
0	1,648,488	0	0	0	0
4,612,302	0	0	0	0	0
473,786	0	0	0	0	0
1,797,601	1,720,028	1,874,987	4,089,392	4,837,997	3,564,636
(1,797,601)	(1,601,278)	(1,874,987)	(4,089,392)	(6,216,228)	(3,564,636)
5,086,088	1,767,238	0	0	(1,378,231)	0
<u>\$10,199,428</u>	<u>\$3,770,503</u>	<u>\$1,717,688</u>	<u>\$6,844,263</u>	<u>\$6,637,777</u>	<u>\$5,284,380</u>

1.85%	2.46%	3.99%	2.05%	1.99%	2.06%
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**Miami County, Ohio**

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

<b>Tax year</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Real Property</b>				
Assessed	\$2,112,239	\$2,046,764	\$2,061,141	\$2,080,187
Actual	6,034,969	5,847,897	5,888,974	5,943,391
<b>Public Utility</b>				
Assessed	61,065	66,912	69,124	71,269
Actual	174,471	191,177	197,497	203,626
<b>Total</b>				
Assessed	2,173,304	2,113,676	2,130,265	2,151,456
Actual	6,209,440	6,039,074	6,086,471	6,147,017
<b>Assessed Value as a Percentage of Actual Value</b>	35.00%	35.00%	35.00%	35.00%
<b>Total Direct Tax Rate</b>	8.75	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.

*Miami County, Ohio*

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2016	2017	2018	2019	2020	2021
\$2,202,206	\$2,214,577	\$2,252,722	\$2,481,011	\$2,532,062	\$2,581,719
6,292,017	6,327,363	6,436,349	7,088,603	7,234,463	7,376,340
76,118	79,238	79,238	90,233	92,005	98,035
217,480	226,394	226,394	257,809	262,871	280,100
2,278,324	2,293,815	2,331,960	2,571,244	2,624,067	2,679,754
6,509,497	6,553,757	6,662,743	7,346,411	7,497,334	7,656,440
35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
8.82	9.22	9.22	9.21	9.21	9.20

**Miami County, Ohio**

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

	2012	2013	2014	2015
<b>Direct County Rates</b>				
General Fund	2.34	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	8.75	8.81	8.81	8.81
<b>Overlapping Rates</b>				
Corporations	.70 - 18.53	1.40-18.53	1.40 - 18.53	.55 - 18.53
Townships	0 - 9.40	1.10 - 9.40	1.10 - 9.40	0 - 9.40
School Districts	29.07 - 75.95	28.90 - 75.95	28.65 - 75.95	28.42 - 75.95
Joint Vocational School Districts	2.58 - 5.30	2.58 - 5.32	2.58 - 5.30	2.58 - 5.30

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

**Source:**

County Auditor's Office  
County Treasurer's Office



*Miami County, Ohio*

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2016	2017	2018	2019	2020	2021
2.40	2.40	2.40	2.40	2.40	2.40
1.10	1.50	1.50	1.50	1.50	1.50
0.45	0.45	0.45	0.45	0.45	0.45
4.20	4.20	4.20	4.20	4.20	4.20
0.60	0.60	0.60	0.60	0.60	0.60
0.07	0.07	0.07	0.06	0.06	0.05
8.82	9.22	9.22	9.21	9.21	9.20
.55 - 18.53	.55 - 18.53	.55 - 23.53	.55 - 23.53	.55 - 23.53	.55 - 23.53
0 - 9.40	0 - 12.30	0 - 12.30	0 - 12.30	0 - 12.30	0 - 12.30
28.41 - 81.85	28.29 - 81.85	28.20 - 66.80	27.95 - 81.85	27.87 - 66.80	27.87 - 66.80
2.58 - 5.26	3.00 - 5.22	3.00 - 4.90	3.00 - 6.40	3.00 - 6.40	3.00 - 6.40

## Miami County, Ohio

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

Name of Taxpayer	Nature of Business	2021		
		Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power & Light	Utilities	\$66,604,090	1	2.58%
Vectren Energy Delivery	Utilities	23,906,280	2	0.93%
Kettering Medical Center	Hospital	20,942,710	3	0.81%
Meijer Distribution Inc	Warehouse	19,636,560	4	0.76%
American Honda	Manufacturing	14,086,190	5	0.55%
Upper Valley Medical Center	Hospital	13,264,740	6	0.51%
Pioneer Rural Electric	Utilities	7,700,620	7	0.30%
Menard Inc	Retail	4,099,150	8	0.16%
MO Troy LLC	Retail	3,695,730	9	0.14%
Hobart Corporation	Manufacturing	3,651,860	10	0.14%
Subtotal		177,587,930		6.88%
All Others		2,404,131,070		93.12%
Total		<u>\$2,581,719,000</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2012		
		Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power & Light	Utilities	\$48,718,650	1	2.31%
Meijer Distribution Inc	Warehouse	8,388,140	2	0.40%
Vectren Energy Delivery	Utilities	6,871,180	3	0.33%
American Honda Motor	Manufacturing	6,408,920	4	0.30%
Pioneer Rural Electric	Utilities	6,262,430	5	0.30%
Menard Inc	Retail	4,343,020	6	0.21%
F & P America Mfg. Inc	Manufacturing	4,186,490	7	0.20%
Harvey A Tolson	Retail	3,724,630	8	0.18%
Hobart Corporation	Manufacturing	3,698,200	9	0.18%
Aileron Real Estate LLC	Property Management	3,420,490	10	0.16%
Subtotal		96,022,150		4.57%
All Others		2,016,216,850		95.43%
Total		<u>\$2,112,239,000</u>		<u>100.00%</u>



**Miami County, Ohio**

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

<b>Collection Year</b>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>Total Tax Levy</b> (1)	\$19,239,431	\$19,262,043	\$19,479,421
<b>Collections within the Fiscal Year of the Levy</b>			
Current Tax Collections	18,779,671	18,808,282	19,028,693
Percent of Levy Collected	97.61%	97.64%	97.69%
Delinquent Tax Collections	<u>458,971</u>	<u>444,413</u>	<u>536,816</u>
Total Tax Collections (2)	19,238,642	19,252,695	19,565,509
<b>Percent of Total Tax Collections To Tax Levy</b>	100.00%	99.95%	100.44%
<b>Accumulated Outstanding Delinquent Taxes</b>	1,015,772	995,414	951,379
<b>Percentage of Accumulated Delinquent Taxes to Total Tax Levy</b>	5.28%	5.17%	4.88%

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*

2015	2016	2017	2018	2019	2020	2021
\$19,727,992	\$20,538,732	\$21,460,549	\$22,377,611	\$22,945,577	\$23,523,976	\$23,273,207
19,254,911	20,070,458	21,087,430	21,969,429	22,374,080	23,027,282	22,871,840
97.60%	97.72%	98.26%	98.18%	97.51%	97.89%	98.28%
582,369	568,630	501,328	455,660	451,201	409,574	461,233
19,837,280	20,639,088	21,588,758	22,425,089	22,825,281	23,436,856	23,333,073
100.55%	100.49%	100.60%	100.21%	99.48%	99.63%	100.26%
860,102	825,133	704,541	675,063	675,133	806,312	1,475,360
4.36%	4.02%	3.28%	3.02%	2.94%	3.43%	6.34%

## *Miami County, Ohio*

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

	2012	2013	2014	2015
Sales Tax Payments	\$4,343,084	\$4,618,687	\$4,780,560	\$2,898,672
Direct Pay Tax Return Payments	979,056	1,017,411	1,143,488	1,339,520
Seller's Use Tax Return Payments	1,197,025	1,387,780	1,491,666	1,666,752
Consumer's Use Tax Return Payments	331,917	378,298	382,612	450,002
Motor Vehicle Tax Payments	2,189,811	2,429,481	2,535,010	2,692,285
Non-Resident Motor Vehicle Tax	37,492	48,821	51,080	70,790
Watercraft and Outboard Motors	25,485	29,024	32,674	31,799
Department of Liquor Control	43,977	46,730	48,357	54,319
Sales Tax on Motor Vehicle Fuel Refunds	4,294	4,432	5,008	4,117
Sales/Use Tax Voluntary Payments	12,084	18,188	36,722	32,667
Certified Assessment Payments	0	0	0	83,159
Statewide Master Numbers	5,701,430	5,719,148	5,792,724	6,084,831
Sales/Use Tax Assessment Payments	95,173	88,435	52,495	49,358
Streamlined Sales Tax Payments	7,376	6,627	5,273	16,057
Use Tax from Ohio IT 1040	0	0	0	0
Transient Sales	0	0	0	1,896,157
Use Tax Amnesty Payments	0	0	929	33
Managed Audit Sale/Use Payment	0	0	11,350	18,086
Adjustments Made to Prior Allocations	8,192	46,094	(140)	0
Less 1% Administrative Rotary Fund	(149,178)	(158,164)	(163,468)	(173,734)
Sales/Use Tax Refunds Approved	(58,534)	(22,707)	(23,016)	(15,239)
<b>Total</b>	<b>\$14,768,683</b>	<b>\$15,658,285</b>	<b>\$16,183,325</b>	<b>\$17,199,630</b>
Sales Tax Rate	1.25%	1.25%	1.25%	1.25%

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

**Source:** State Department of Taxation

*Miami County, Ohio*

2016	2017	2018	2019	2020	2021
\$3,075,531	\$3,127,280	\$3,445,130	\$3,316,235	\$3,219,349	\$3,824,590
1,345,756	1,289,863	474,116	422,239	401,826	436,845
1,928,712	2,064,165	2,373,951	2,796,388	3,955,956	4,501,049
466,879	426,232	407,008	398,134	459,295	538,788
2,806,265	3,049,556	3,127,984	3,314,987	3,406,007	4,144,009
66,736	76,964	75,759	72,257	82,635	110,403
34,321	41,586	49,228	58,816	69,824	77,914
61,753	66,380	69,565	79,062	101,810	113,126
4,089	13,103	6,585	4,412	4,872	4,231
19,204	9,817	18,799	5,937	1,415	3,730
67,776	77,762	83,480	51,903	80,083	82,847
6,308,861	6,358,474	6,383,348	6,723,651	6,950,612	7,385,266
123,473	45,972	111,951	86,631	70,106	148,664
25,216	36,484	36,392	144,939	365,598	565,882
0	0	6,503	4,836	2,383	3,062
1,728,273	1,700,324	1,492,144	1,425,642	1,138,097	1,233,777
14	0	3,129	83	0	0
41,738	71,742	17,856	29,439	23,294	41,920
0	0	(5,471)	0	0	0
(180,475)	(184,417)	(181,557)	(189,043)	(207,245)	(46,269)
(57,145)	(13,976)	(21,720)	(31,311)	391,389	(68,728)
<u>\$17,866,977</u>	<u>\$18,257,312</u>	<u>\$17,974,180</u>	<u>\$18,715,236</u>	<u>\$20,517,306</u>	<u>\$23,101,106</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*

	2012	2013	2014	2015
<b>Governmental Activities</b> <sup>(1)</sup>				
General Obligation Bonds Payable	\$8,089,650	\$12,125,950	\$11,533,100	\$10,916,100
Superfund Site Liability	7,261,430	6,759,940	6,258,450	5,756,960
Capital Leases	0	0	0	0
<b>Business-type Activities</b> <sup>(1)</sup>				
General Obligation Bonds Payable	\$7,750,350	\$7,164,050	\$6,551,899	\$5,928,899
OPWC Loans Payable	854,200	770,850	729,175	623,750
OWDA Loans Payable	3,984,639	6,051,272	5,953,593	5,907,436
Total Primary Government	<u>\$27,940,269</u>	<u>\$32,872,062</u>	<u>\$31,026,217</u>	<u>\$29,133,145</u>
<b>Population</b> <sup>(2)</sup>				
Miami County	102,506	102,506	102,506	102,506
Outstanding Debt Per Capita	\$273	\$321	\$303	\$284
<b>Income</b> <sup>(3)</sup>				
Personal (in thousands)	4,016,288	4,140,935	4,131,094	4,299,307
Percentage of Personal Income	0.70%	0.79%	0.75%	0.68%

**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.



*Miami County, Ohio*

2016	2017	2018	2019	2020	2021
\$15,176,888	\$14,125,942	\$12,983,563	\$11,805,435	\$10,609,006	\$9,375,978
5,255,470	4,753,980	4,252,490	3,751,000	3,249,510	2,748,020
0	1,431,655	0	0	0	0
\$5,596,897	\$4,912,905	\$4,475,347	\$4,023,540	\$3,555,033	\$3,083,126
560,000	691,250	617,500	543,750	470,000	396,250
5,529,636	5,175,146	4,825,968	4,312,063	3,962,448	3,612,608
<u>\$32,118,891</u>	<u>\$31,090,878</u>	<u>\$27,154,868</u>	<u>\$24,435,788</u>	<u>\$21,845,997</u>	<u>\$19,215,982</u>
102,506	102,506	102,506	102,506	102,506	108,774
\$313	\$303	\$265	\$238	\$213	\$177
4,474,387	4,678,271	4,893,636	5,022,691	5,378,387	5,707,263
0.72%	0.66%	0.55%	0.49%	0.41%	0.34%

**Miami County, Ohio**

*Ratios of General Bonded Debt Outstanding  
Last Ten Years*

Year	2012	2013	2014	2015
<b>Population</b> <sup>(1)</sup>	102,506	102,506	102,506	102,506
<b>Assessed Value</b> <sup>(2)</sup>	\$2,173,304	\$2,113,676	\$2,130,265	\$2,151,456
<b>General Bonded Debt</b> <sup>(3)</sup>				
General Obligation Bonds	\$15,840,000	\$19,290,000	\$18,084,999	\$16,844,999
<b>Resources Available to Pay Principal</b> <sup>(4)</sup>	\$56,718	\$74,889	\$76,353	\$88,287
<b>Net General Bonded Debt</b>	\$15,783,282	\$19,215,111	\$18,008,646	\$16,756,712
<b>Ratio of Net Bonded Debt to Estimated Actual Value</b>	0.73%	0.91%	0.85%	0.78%
<b>Net Bonded Debt per Capita</b>	\$153.97	\$187.45	\$175.68	\$163.47

**Source:**

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

*Miami County, Ohio*

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2016	2017	2018	2019	2020	2021
102,506	102,506	102,506	102,506	102,506	108,774
\$2,278,324	\$2,293,815	\$2,331,960	\$2,571,244	\$2,624,067	\$2,679,754
\$20,773,785	\$19,038,847	\$17,458,910	\$15,828,975	\$14,164,039	\$12,459,104
\$99,941	\$110,930	\$122,855	\$137,339	\$146,491	\$73,075
\$20,673,844	\$18,927,917	\$17,336,055	\$15,691,636	\$14,017,548	\$12,386,029
0.91%	0.83%	0.74%	0.61%	0.53%	0.46%
\$201.68	\$184.65	\$169.12	\$153.08	\$136.75	\$113.87



**Miami County, Ohio**

*Computation of Direct and Overlapping  
Debt Attributable to Governmental Activities  
December 31, 2021*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Miami County</u>	<u>Amount Applicable to Miami County</u>
<b>Direct:</b>			
Miami County	\$12,123,998	100.00%	\$12,123,998
<b>Overlapping:</b>			
Corporations wholly within the County	10,364,146	100.00%	10,364,146
Corporations with Overlapping Boundaries	36,128,275	1.75%	632,245
School Districts wholly within the County	51,289,766	100.00%	<u>51,289,766</u>
		Subtotal	<u>62,286,157</u>
		Total	<u><u>\$74,410,155</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*

<b>Collection Year</b>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>Total Debt</u>				
Net Assessed Valuation	\$2,173,304,000	\$2,113,676,000	\$2,130,265,000	\$2,151,456,000
Debt Limit (1) (a)	52,832,600	51,341,900	51,756,625	52,286,400
County Debt Outstanding (2)	8,089,650	12,125,950	11,533,100	10,916,100
Less:				
Applicable Debt Service Fund Amounts	<u>(56,718)</u>	<u>(74,889)</u>	<u>(76,353)</u>	<u>(88,287)</u>
Net Indebtedness Subject to Limit	<u>8,032,932</u>	<u>12,051,061</u>	<u>11,456,747</u>	<u>10,827,813</u>
Overall Legal Debt Margin	<u>\$44,799,668</u>	<u>\$39,290,839</u>	<u>\$40,299,878</u>	<u>\$41,458,587</u>
	84.80%	76.53%	77.86%	79.29%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$2,173,304,000	\$2,113,676,000	\$2,130,265,000	\$2,151,456,000
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	21,733,040	21,136,760	21,302,650	21,514,560
Net Indebtedness Subject to Limit	<u>8,032,932</u>	<u>12,051,061</u>	<u>11,456,747</u>	<u>10,827,813</u>
Overall Legal Debt Margin	<u>\$13,700,108</u>	<u>\$9,085,699</u>	<u>\$9,845,903</u>	<u>\$10,686,747</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*

2016	2017	2018	2019	2020	2021
\$2,278,324,000	\$2,293,815,000	\$2,331,960,000	\$2,571,244,000	\$2,624,067,000	\$2,679,754,000
55,458,100	55,845,375	56,799,000	62,781,100	64,101,675	65,493,850
15,176,888	14,125,942	12,983,563	11,805,435	10,609,006	9,375,978
(99,941)	(110,930)	(122,855)	(137,339)	(146,491)	(73,075)
15,076,947	14,015,012	12,860,708	11,668,096	10,462,515	9,302,903
\$40,381,153	\$41,830,363	\$43,938,292	\$51,113,004	\$53,639,160	\$56,190,947
72.81%	74.90%	77.36%	81.41%	83.68%	85.80%
\$2,278,324,000	\$2,293,815,000	\$2,331,960,000	\$2,571,244,000	\$2,624,067,000	\$2,679,754,000
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
22,783,240	22,938,150	23,319,600	25,712,440	26,240,670	26,797,540
15,076,947	14,015,012	12,860,708	11,668,096	10,462,515	9,302,903
\$7,706,293	\$8,923,138	\$10,458,892	\$14,044,344	\$15,778,155	\$17,494,637

## *Miami County, Ohio*

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

Calendar Year	2012	2013	2014	2015
<b>Population</b> (1)				
Miami County	102,506	102,506	102,506	102,506
<b>Income</b> (2)				
Total Personal (in thousands)	\$4,016,288	\$4,140,935	\$4,131,094	\$4,299,307
Per Capita	\$39,181	\$40,397	\$40,301	\$41,942
<b>Unemployment Rate</b> (3)				
Federal	8.1%	7.4%	6.2%	5.3%
State	7.2%	7.4%	5.7%	4.9%
Miami County	7.0%	7.2%	5.3%	4.4%
<b>Civilian Work Force Estimates</b> (3)				
State	5,747,900	5,765,700	5,719,500	5,700,300
Miami County	52,400	52,100	51,800	52,200

**Sources:**

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



*Miami County, Ohio*

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2016	2017	2018	2019	2020	2021
102,506	102,506	102,506	102,506	102,506	108,774
\$4,474,387	\$4,678,271	\$4,893,636	\$5,022,691	\$5,378,387	\$5,707,263
\$43,650	\$45,639	\$47,740	\$48,999	\$52,469	\$52,469
4.9%	4.4%	3.9%	3.7%	8.1%	5.3%
4.9%	5.0%	4.6%	4.1%	8.1%	5.1%
4.3%	4.2%	3.9%	3.7%	7.0%	4.3%
5,713,100	5,780,000	5,754,900	5,802,300	5,754,300	5,736,900
52,600	53,700	53,200	54,100	54,200	53,500



## *Miami County, Ohio*

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

Employer	Nature of Business	2021		
		Number of Employees	Rank	Percentage of Total Employment
Clopay Bldg./Products	Manufacturing	1,592	1	2.98%
Meijer Distribution	Warehouse	1,148	2	2.15%
ConAgra	Manufacturing	1,030	3	1.93%
F & P America	Manufacturing	813	4	1.52%
Miami County	Government	808	5	1.51%
Upper Valley Medical Center	Hospital	797	6	1.49%
Goodrich Corp-Collins Aerospace	Manufacturing	687	7	1.28%
Hobart Corporation	Manufacturing	499	8	0.93%
Troy City Schools	School	488	9	0.91%
Piqua City Schools	School	461	10	0.86%
Total		<u>8,323</u>		
Total Employment within the County		<u><u>53,500</u></u>		

Employer	Nature of Business	2012		
		Number of Employees	Rank	Percentage of Total Employment
Upper Valley Medical Center	Hospital	1,567	1	2.99%
Miami County	Government	822	2	1.57%
Meijer Distribution	Warehouse	761	3	1.45%
ConAgra	Manufacturing	743	4	1.42%
Goodrich/UTC Aerospace	Manufacturing	737	5	1.41%
ITW/Hobart BrothersCompany	Manufacturing	537	6	1.02%
Troy City School District	School	486	7	0.93%
Hobart Corporation	Manufacturing	468	8	0.89%
F & P America	Manufacturing	407	9	0.78%
Evenflo Juvenile Furniture Company	Manufacturing	274	10	0.52%
Total		<u>6,802</u>		
Total Employment within the County		<u><u>52,400</u></u>		

Source: County Auditor's Office

## *Miami County, Ohio*

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

	2012	2013	2014	2015	2016
<b>Governmental Activities</b>					
General Government					
Legislative and Executive					
Commissioners	11.50	10.00	11.00	11.50	10.00
Auditor	24.50	27.00	25.50	25.50	25.50
Treasurer	5.00	5.50	5.50	4.00	4.50
Prosecutor	10.50	12.00	11.00	11.00	11.00
Planning and Zoning	0.00	0.00	0.00	0.00	0.00
Elections	6.00	8.00	10.00	7.50	7.50
Records Center	5.50	6.00	6.00	6.00	6.00
Building Regulations	0.00	0.00	0.00	0.00	0.00
Maintenance	9.50	10.50	10.50	10.50	10.00
Department of Development	13.00	15.00	18.00	16.00	16.00
Judicial					
Law Library	0.50	0.50	0.50	0.50	0.50
Common Pleas Court	13.00	14.00	14.50	14.50	15.50
Probate Court	5.00	5.00	5.00	5.00	5.00
Municipal Court	26.50	27.00	25.50	28.00	29.50
Juvenile Court	13.50	21.50	22.00	21.50	20.50
Public Defender	5.50	5.50	4.50	5.50	5.50
Clerk of Courts	26.50	25.00	26.50	25.50	26.50
Public Safety					
Coroner	1.00	1.00	1.00	1.00	1.00
Communication Center - 911	23.00	25.00	25.00	25.50	26.50
Sheriff	84.00	101.50	103.00	104.50	106.50
Adult Probation	1.50	1.00	1.00	0.00	0.00
Juvenile Probation	8.00	5.00	5.00	0.00	0.00
Juvenile Detention Center	27.00	27.50	29.00	27.50	25.50
Juvenile Rehabilitation Center	27.00	24.50	32.00	32.00	31.00
Public Works					
Water Districts	2.00	2.00	4.00	4.00	4.00
Sanitary Sewer	5.50	6.50	6.50	6.00	6.00
Transfer Station	16.50	14.50	14.50	14.50	15.50
Engineering	40.00	39.00	41.00	40.00	43.50
Transit	2.00	2.00	2.00	2.00	2.00
Health					
Board of Health	25.00	25.50	28.50	28.00	33.50
Dog and Kennel	5.50	5.50	5.50	5.50	6.00
Riverside MRDD	118.50	118.50	115.00	101.00	94.50
FCFC / Help Me Grow	4.00	3.00	4.00	0.00	0.00
WIC	5.50	5.50	5.00	5.00	0.00
Tri-County	11.00	14.00	14.00	17.00	20.00

*Miami County, Ohio*

2017	2018	2019	2020	2021
11.00	10.00	11.00	11.00	11.00
26.50	25.00	26.00	26.50	25.00
4.50	4.50	5.00	5.00	5.00
10.00	10.50	10.00	10.50	10.50
0.00	0.00	0.00	0.00	0.00
6.00	6.50	7.00	5.50	5.50
6.00	5.50	5.50	5.50	5.50
0.00	0.00	0.00	0.00	0.00
11.50	9.00	11.00	10.00	11.00
18.00	18.00	19.00	20.00	20.00
0.50	0.50	0.50	0.50	0.50
16.50	12.00	15.00	19.50	18.50
5.00	5.00	5.00	5.00	6.00
29.50	28.00	29.00	27.50	22.50
20.50	20.00	19.50	18.00	17.50
5.50	5.50	6.50	6.00	6.50
26.00	25.00	26.00	25.00	26.00
1.00	1.00	1.00	1.00	1.00
22.50	26.50	26.00	27.00	24.00
106.50	106.00	119.00	120.50	112.50
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
26.50	25.00	27.00	27.50	24.50
27.50	29.00	26.00	30.50	0.00
4.00	4.00	4.00	4.00	4.00
6.00	6.00	6.00	6.00	6.00
16.50	14.50	16.50	15.50	18.00
38.50	36.00	34.00	37.00	34.00
2.00	2.50	2.50	2.50	3.00
37.50	38.50	37.50	43.00	39.50
6.00	3.00	6.00	7.00	6.50
67.00	70.50	70.00	76.00	71.50
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
27.00	24.00	25.50	26.50	21.50

(Continued)

***Miami County, Ohio***

*Full Time Equivalent Employees by Function  
Last Ten Years*

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Human Services					
Children's Services	30.50	32.50	31.00	34.50	33.00
Veteran Services	6.50	7.00	7.50	7.50	6.50
Child Support Enforcement Agency	21.50	20.50	21.50	20.00	19.00
Jobs and Family Services	39.50	37.00	39.50	40.00	35.00
David L Brown Youth Center	9.50	9.00	9.00	8.50	9.50
Victim Witness Program	4.00	3.00	4.00	4.50	3.50
Conservation and Recreation					
Soil and Water Conservation	5.00	5.00	5.00	5.00	5.00
Park District	38.00	39.00	36.50	41.00	43.50
	<u>737.50</u>	<u>767.00</u>	<u>786.00</u>	<u>767.00</u>	<u>764.00</u>

**Source:** Miami County Auditor

*Miami County, Ohio*

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<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
28.50	29.50	21.00	0.00	0.00
7.00	7.00	8.50	6.50	7.00
21.00	22.00	25.00	0.00	0.00
36.50	31.50	35.00	82.50	71.50
0.00	0.00	0.00	0.00	0.00
3.50	4.50	4.50	4.50	3.50
5.00	5.00	5.00	5.00	4.50
<u>38.50</u>	<u>48.00</u>	<u>48.00</u>	<u>37.50</u>	<u>37.50</u>
<u>725.50</u>	<u>719.00</u>	<u>744.00</u>	<u>755.50</u>	<u>681.00</u>

## *Miami County, Ohio*

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

	2012	2013	2014	2015
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	1,825	1,829	1,845	1,825
Number of Public Hearings	27	17	23	132
Auditor				
Number of Non-exempt Conveyances	1,499	2,485	2,263	2,510
Number of Exempt Conveyances	2,135	1,590	1,544	1,494
Number of Real Estate Transfers	3,634	4,075	3,807	4,004
Number of General Warrants Issued	23,819	23,391	20,698	19,675
Number of Payroll Warrants Issued	21,472	21,454	21,494	22,631
Number of Receipt Pay-ins Issued	19,084	20,329	20,172	18,686
Treasurer				
Number of Parcels Billed ***	50,073	50,164	50,506	50,657
Number of Parcels Collected ***	47,616	47,518	47,505	47,813
Prosecuting Attorney				
Number of Criminal Cases - Common Pleas	506	510	523	569
Number of Criminal Cases - Juvenile Court	1,293	1,143	906	1,154
Board of Elections				
Number of Registered Voters	70,675	69,695	70,960	68,801
Number of Voters Last General Election	52,014	14,547	31,517	34,667
Percentage of Registered Voters that Voted	73.90%	20.87%	44.42%	49.94%
Recorder				
Number of Deeds Recorded	3,229	4,019	3,395	3,630
Number of Mortgages Recorded	4,974	5,164	3,540	3,928
Number of Military Discharges Recorded	9	10	17	88
Buildings and Grounds				
Number of Buildings	35	35	37	37
Square Footage of Buildings	408,874	408,874	483,256	483,256
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	846	673	648	566
Number of Criminal Cases Filed	506	477	523	569
Number of Domestic Cases Filed	473	422	405	420



*Miami County, Ohio*

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2016	2017	2018	2019	2020	2021
1,830	1,735	1,683	1,871	1,657	1,769
24	25	8	21	14	109
1,479	1,397	1,329	2,825	2,830	3,209
2,631	2,676	2,916	1,420	1,444	1,666
4,110	4,073	4,245	4,245	4,274	4,875
20,196	18,945	18,417	18,565	16,434	16,272
21,386	22,533	21,824	21,495	21,849	20,813
18,036	18,145	18,665	18,767	16,869	16,582
50,830	50,772	50,977	51,410	51,859	52,736
48,451	48,475	48,684	49,251	49,718	50,598
725	609	690	621	501	518
856	968	746	726	621	547
72,259	73,018	74,342	71,743	75,470	75,401
53,940	22,889	42,223	16,649	58,362	19,856
74.65%	31.35%	56.79%	23.21%	77.33%	26.33%
4,058	3,997	3,979	4,158	3,817	4,766
4,364	3,977	3,849	4,175	5,926	6,586
13	183	174	135	51	61
37	37	37	37	33	34
483,256	483,265	506,256	511,957	491,509	508,488
567	515	487	505	339	386
725	609	690	621	501	518
352	383	396	396	304	346

## *Miami County, Ohio*

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

	2012	2013	2014	2015
<b>Probate Court</b>				
Number of Estates Filed	631	534	537	542
Number of Guardianships Filed	60	67	62	73
Number of Adoptions Filed	48	34	37	48
Number of Marriages Filed	652	666	658	628
<b>Juvenile Court</b>				
Number of Civil Cases Filed	2,923	2,637	2,744	2,661
Number of Criminal / Delinquent Cases	971	845	906	866
Number of Traffic Cases	571	478	464	475
Number of Adult Cases	116	100	113	158
Number of Unruly Cases	322	298	290	288
<b>Municipal Court</b>				
Number of Civil Cases Filed	2,908	2,184	2,029	2,191
Number of Criminal and Traffic Cases Filed	17,310	16,801	16,556	15,708
<b>Clerk of Courts</b>				
Number of Domestic relations Cases Filed	473	422	405	420
Number of Civil Cases Filed	846	673	648	566
Number of Criminal Cases Filed	506	510	523	569
Number of Domestic Violence Cases Filed	336	392	304	365
Number of Appeals Filed	26	44	36	29
Number of Certificates of Judgement Filed	3,904	3,452	4,095	3,257
Number of Titles Issued	42,958	44,174	45,601	47,431
<b>Public Safety</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average Daily Jail Census	106	N/A	N/A	N/A
Prisoners Booked	2,380	2,330	2,385	2,388
Prisoners Released	2,385	2,341	2,411	2,358
<b>Enforcement</b>				
Number of Citations Issued	2,327	2,274	2,269	1,769
Number of Warrants Served	616	478	85	37
Number of Calls for Service	20,970	21,508	21,317	19,267
Number of Sheriff Sales - Real Estate	369	510	260	192

*Miami County, Ohio*

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2016	2017	2018	2019	2020	2021
550	547	492	632	514	619
49	71	54	51	72	55
71	48	55	51	23	41
657	681	672	632	568	646
2,599	2,439	2,479	2,038	1,785	1,088
856	726	517	726	373	303
535	560	495	560	368	434
137	103	79	103	92	89
275	242	229	242	248	244
2,253	2,612	2,703	2,928	2,057	2,109
16,342	16,504	16,284	14,745	11,089	12,728
366	383	361	408	336	381
567	515	487	505	336	386
725	609	690	621	501	518
352	375	396	396	304	346
25	33	31	22	18	42
2,672	4,321	506	579	550	562
46,789	47,075	45,156	45,855	42,460	43,423
N/A	N/A	N/A	N/A	N/A	N/A
2,569	2,966	3,343	3,097	1,855	2,138
2,615	2,952	3,385	3,094	1,947	2,126
1,818	1,871	1,591	1,527	1,386	1,508
103	157	189	2,388	1,835	1,842
19,000	21,425	19,729	23,463	21,539	20,988
254	210	143	101	38	33

## *Miami County, Ohio*

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

	2012	2013	2014	2015
<b>Disaster Services</b>				
Number of Calls for Service	133,501	153,072	152,671	144,451
Number of 9-1-1 Calls/Texts	74,584	68,612	89,505	91,157
<b>Coroner</b>				
Number of Cases Investigated	200	88	60	229
Number of Autopsies Performed	54	39	50	60
<b>Public Works</b>				
<b>Engineer</b>				
Miles of Road Resurfaced	9.00	10.53	15.11	11.00
Number of Bridges Replaced / Improved	10	11	7	9
Number of Culverts Built / Replaced / Improved	28	53	40	39
<b>Building Department</b>				
Number of Residential Permits Issued	116	114	114	144
Number of Commercial Permits Issued	419	368	335	392
Number of Inspections Performed	5,350	4,820	4,490	5,360
<b>Sewer District</b>				
Number of Tap-ins	31	97	12	11
Number of Customers	2,336	2,545	2,618	2,724
<b>Water District</b>				
Number of Tap-ins	6	5	7	14
Number of Customers	1,882	1,909	1,907	1,937
<b>Health</b>				
<b>Dog and Kennel</b>				
Number of Dog Tags Sold - Regular	19,640	19,937	19,248	18,761
Number of Dog Tags Sold - Kennel Sets	73	76	31	25
<b>Board of Developmental Disabilities</b>				
<b>Number of Students Enrolled</b>				
Early Intervention Program	127	106	115	114
Preschool Program	14	16	14	N/A
Number Employed at Workshop	130	122	121	N/A
<b>Mental Health</b>				
Average Client Count - Intensive	294	140	158	210
Average Client Count - Non-intensive	10,602	14,034	11,454	4,732
Average Client Count - Early Intervention	119	26	12	20

*Miami County, Ohio*

2016	2017	2018	2019	2020	2021
100,300	90,934	93,374	102,744	95,891	97,123
65,370	59,165	59,974	62,110	54,389	52,963
250	252	241	238	296	331
51	58	43	40	53	55
22.00	25	23	22	33	30
12	4	4	4	5	2
87	70	68	55	60	58
152	186	219	202	520	610
498	401	575	415	283	367
6,500	4,639	4,700	4,509	5,092	5,477
22	26	23	18	14	25
2,879	2,904	2,918	3,014	3,012	3,061
25	31	16	22	17	31
1,984	2,046	2,136	2,119	2,151	2,108
17,817	17,614	17,193	16,600	16,543	14,975
24	26	28	24	13	15
152	243	255	310	247	248
N/A	N/A	N/A	N/A	N/A	N/A
89	106	0	N/A	N/A	N/A
211	314	257	241	423	1,652
7,487	12,122	28,527	27,191	7,492	5,725
21	24	12	10	8	183

*Miami County, Ohio*

*Operating Indicators by Function  
Last Ten Years*

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Human Services				
Job and Family Services				
Average Client Count - Food Stamps	46,740	46,176	47,124	47,688
Average Client Count - Disability Assistance	804	600	396	312
Average Client Count - WIA	21,275	17,646	29,304	14,642
Childrens Services				
Average Client Count - Foster Care	74	67	64	64
Average Client Count - Adoption	3	13	1	4
Veterans Services				
Number of Clients Served	1,043	1,190	894	844
Amount of Financial Assistance Paid	582,725	613,131	431,093	391,118
Conservation and Recreation				
Parks				
Number of Parks	15	15	15	15
Total Acreage	2,037	2,037	2,037	2,046
Miles of Trails	41.00	30.00	38.00	38.00

Source: County Auditor's Office

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

*Miami County, Ohio*

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<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
47,448	44,580	41,460	42,768	8,577	9,127
276	204	0	0	0	0
10,776	8,566	9,263	6,052	9,044	6,442
100	60	45	56	70	70
9	2	10	9	2	6
663	395	258	207	109	64
306,453	192,139	125,471	109,717	84,669	86,576
16	15	15	15	15	15
2,116	2,116	2,140	2,190	2,193	2,193
38.00	40.00	40.00	42.00	42.00	42.00

## *Miami County, Ohio*

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

	2012	2013	2014	2015
<b>Governmental Activities</b>				*
General Government				
Legislative				
Land	\$513,338	\$513,338	\$513,338	\$513,338
Construction in Progress	0	0	54,499	0
Buildings	35,205,636	35,392,639	35,392,639	36,332,309
Improvements Other than Buildings	80,050	80,050	80,050	80,050
Machinery and Equipment	5,179,706	5,467,335	5,555,230	6,414,585
Judicial				
Buildings	59,521	59,521	59,521	44,796
Machinery and Equipment	1,027,627	1,021,131	1,000,797	1,109,368
Public Safety				
Land	24,921	24,921	24,921	24,921
Buildings	8,432,010	8,432,010	8,432,010	8,432,010
Improvements Other than Buildings	30,948	30,948	30,948	30,948
Machinery and Equipment	7,617,859	7,699,911	7,629,222	9,865,303
Public Works				
Land	4,952,876	4,952,876	4,980,165	4,980,165
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	5,010,565	5,123,108	5,310,041	5,476,210
Infrastructure	84,071,457	84,690,127	88,852,863	95,234,351
Health				
Land	26,600	26,600	26,600	26,600
Buildings	1,433,682	1,880,787	2,022,658	2,482,670
Improvements Other than Buildings	42,314	42,314	42,314	42,314
Machinery and Equipment	1,706,230	1,762,989	1,778,011	1,844,852
Human Services				
Buildings	1,601,903	1,601,903	1,601,903	662,232
Improvements Other than Buildings	94,305	94,305	94,305	94,308
Machinery and Equipment	540,728	605,733	640,798	629,002
Total Governmental Cost	<u>\$159,878,629</u>	<u>\$161,728,899</u>	<u>\$166,349,186</u>	<u>\$176,546,685</u>

Source: County Auditor's Office

\* Restated



*Miami County, Ohio*

2016	2017	2018	2019	2020	2021
\$513,338	\$513,338	\$513,338	\$513,338	\$993,320	\$993,320
0	0	0	0	0	0
36,332,309	36,332,309	36,332,309	35,217,901	35,217,901	35,217,901
80,050	80,050	80,050	80,050	3,802,510	3,802,510
6,503,929	4,926,148	5,016,466	4,767,085	4,763,114	5,090,801
44,796	44,796	44,796	44,796	44,796	44,796
1,327,037	1,222,950	1,055,313	1,150,206	1,144,956	1,090,296
24,921	24,921	24,921	24,921	24,921	24,921
8,474,174	8,485,005	8,485,005	8,485,005	9,032,875	9,032,875
30,948	30,948	30,948	30,948	30,948	30,948
9,811,745	7,358,672	7,362,587	7,492,255	7,846,118	6,238,746
4,996,563	4,996,563	5,001,854	5,001,854	5,001,854	5,001,854
2,120,659	2,120,659	2,120,659	2,120,659	2,120,659	2,120,659
105,694	105,694	105,694	105,694	105,694	105,694
5,814,130	6,645,349	7,141,647	7,282,349	7,780,157	8,013,206
97,921,495	100,881,944	103,540,094	105,803,690	110,567,460	114,251,013
26,600	26,600	26,600	26,600	26,600	26,600
2,603,277	2,603,277	2,919,911	2,919,911	2,952,911	2,952,911
42,314	42,314	42,314	42,314	42,314	42,314
1,666,973	1,678,767	1,571,355	1,156,214	1,579,615	1,468,499
662,232	662,232	662,232	639,626	639,626	639,626
94,308	94,308	94,308	0	0	0
610,231	569,427	535,176	554,920	554,920	630,940
<u>\$179,807,723</u>	<u>\$179,446,271</u>	<u>\$182,707,577</u>	<u>\$183,460,336</u>	<u>\$194,273,269</u>	<u>\$196,820,430</u>



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

**MIAMI COUNTY  
MIAMI COUNTY, OHIO  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED  
DECEMBER 31, 2021**

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

**MIAMI COUNTY, OHIO  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2021**

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**MIAMI COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor Pass-Through Grantor Program Title	Assistance Listing Number	Pass-Through Entity Number	Expenditures	Non-Cash Expenditures
<b>U.S. Department of Agriculture</b>				
<i>Passed through Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	05-PU-20	\$ 2,800	\$ 0
School Breakfast Program	10.553	05-PU-21	18,028	0
National School Lunch Program	10.555	N/A	0	16,039
National School Lunch Program	10.555	LL-P4-20	5,604	0
National School Lunch Program	10.555	LL-P4-21	39,194	0
Total Child Nutrition Cluster			65,626	16,039
<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	2021	226,489	0
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	2022	131,982	0
Total SNAP Cluster			358,471	0
<b>Total U.S. Department of Agriculture</b>			424,097	16,039
<b>U.S. Department of Housing and Urban Development (HUD)</b>				
<i>Passed through Ohio Department of Development</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-19-1BY-1	692,776	0
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-20-1BY-1	65,878	0
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-20-1BY-2	8,656	0
Total ALN #14.228			767,310	0
<b>Total U.S. Department of Housing and Urban Development (HUD)</b>			767,310	0
<b>U.S. Department of Justice</b>				
<i>Passed Through Ohio Department of Criminal Justice Services</i>				
Crime Victim Assistance	16.575	2021-VOCA-133907443	122,061	0
Crime Victim Assistance	16.575	2022-VOCA-134718822	31,450	0
Total ALN #16.575			153,511	0
<b>Total U.S. Department of Justice</b>			153,511	0
<b>U.S. Department of Labor</b>				
<i>Passed through Area 7 Workforce Investment Board</i>				
Employment Service Cluster:				
Employment Service/Wagner-Peysner Funded Activities	17.207	SFY21	14,390	0
Total Employment Service Cluster			14,390	0
Unemployment Insurance	17.225	PY20	19,548	0
Trade Adjustment Assistance	17.245	SFY21	2,499	0
WIOA Cluster:				
WIA Adult Program:				
WIA Adult Program (FY 20)	17.258	N/A	24,342	0
WIA Adult Program (PY 20)	17.258	N/A	28,892	0
WIA Adult Program (FY 21)	17.258	N/A	77,207	0
WIA Adult Program - OMJ Resource Sharing (SFY 21)	17.258	N/A	344	0
Total ALN #17.258			130,785	0
WIA Youth Activities:				
WIA Youth Activities (PY 19)	17.259	N/A	24,149	0
WIA Youth Activities (PY 20)	17.259	N/A	51,412	0
Total ALN #17.259			75,561	0
National Dislocated Worker Grant:				
Workforce Investment Act (WIA) National Emergency Grants	17.277	N/A	671	0
Workforce Investment Act (WIA) National Emergency Grants	17.277	N/A	24,024	0
Total ALN #17.278			24,695	0
Dislocated Worker Program:				
WIA Dislocated Worker Formula Grants (FY 20)	17.278	N/A	96,467	0
WIA Dislocated Worker Formula Grants (PY 20)	17.278	N/A	22,275	0
WIA Dislocated Worker Formula Grants - OMJ Resource Sharing (SFY 21)	17.278	N/A	517	0
WIA Dislocated Worker Formula Grants - Business Resource Network	17.278	N/A	37,996	0
Total ALN #17.278			157,255	0
Total WIOA Cluster			388,296	0
<b>Total U.S. Department of Labor</b>			424,733	0

(Continued)

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**(CONTINUED)**

Federal Grantor Pass-Through Grantor Program Title	Assistance Listing Number	Pass-Through Entity Number	Expenditures	Non-Cash Expenditures
<b>U.S. Department of Transportation</b>				
<i>Passed through Ohio Department of Transportation</i>				
Federal Transit Cluster:				
Federal Transit Formula Grants	20.507	OH-2018-018-02	343,013	0
Federal Transit Formula Grants	20.507	OH-2020-013-00	778,726	0
<b>Total Federal Transit Cluster</b>			<u>1,121,739</u>	<u>0</u>
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	CEAO Bridge Part	46,209	0
Highway Planning and Construction	20.205	CEAO HSIP	179,063	0
<b>Total Highway Planning and Construction Cluster</b>			<u>225,272</u>	<u>0</u>
<i>Passed through Ohio Department of Public Safety</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	STEP-2021	18,173	0
State and Community Highway Safety	20.600	STEP-2022	8,690	0
<b>Total Highway Safety Cluster</b>			<u>26,863</u>	<u>0</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2021	27,470	0
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2022	8,339	0
<i>Total ALN #20.608</i>			<u>35,809</u>	<u>0</u>
<i>Total Passed through Ohio Department of Public Safety</i>			<u>62,672</u>	<u>0</u>
<b>Total U. S. Department of Transportation</b>			<u>1,409,683</u>	<u>0</u>
<b>U.S. Department of the Treasury</b>				
<i>Passed through Ohio Office of Budget and Management</i>				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	64,147	0
<i>Total Passed through Ohio Office of Budget and Management</i>			<u>64,147</u>	<u>0</u>
<b>Total U.S. Department of the Treasury</b>			<u>64,147</u>	<u>0</u>
<b>U.S. Department of Education</b>				
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Special Education-Grants for Infants and Families	84.181	H181A190024	102,423	0
Special Education-Grants for Infants and Families	84.181	H181A200024	82,952	0
<i>Total ALN #84.181</i>			<u>185,375</u>	<u>0</u>
<b>Total U.S. Department of Education</b>			<u>185,375</u>	<u>0</u>
<b>General Services Administration</b>				
<i>Passed through Ohio Secretary of State</i>				
2018 HAVA Election Security Grant	90.404	N/A	33,964	0
<b>Total General Services Administration</b>			<u>33,964</u>	<u>0</u>
<b>U.S. Department of Homeland Security</b>				
<i>Passed through Ohio Emergency Management Agency</i>				
Hazard Mitigation Grant	97.039	FEMA DR 4447-OH	1,783	0
Emergency Management Performance Grants	97.042	EMC-2020-EP-00004	38,590	0
Emergency Management Performance Grants	97.042	EMC-2020-EP-00002	4,941	0
Emergency Management Performance Grants - COVID-19 Supplemental	97.042	EMC-2020-EP-00014	7,608	0
<i>Total ALN #97.042</i>			<u>51,139</u>	<u>0</u>
<i>Total Passed through Ohio Emergency Management Agency</i>			<u>52,922</u>	<u>0</u>
<b>Total U.S. Department of Homeland Security</b>			<u>52,922</u>	<u>0</u>

(Continued)

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**(CONTINUED)**

Federal Grantor Pass-Through Grantor Program Title	Assistance Listing Number	Pass-Through Entity Number	Expenditures	Non-Cash Expenditures
<b>U.S. Department of Health and Human Services</b>				
<i>Passed through Ohio Department of Jobs and Family Services</i>				
Promoting Safe and Stable Families	93.556	N/A	9,434	0
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	2021	252,429	0
Temporary Assistance for Needy Families	93.558	2022	14,011	0
Temporary Assistance for Needy Families	93.558	N/A	3,134	0
Total TANF Cluster			269,574	0
Child Support Enforcement	93.563	2021	457,178	0
Child Support Enforcement	93.563	2022	214,146	0
Total ALN #93.563			671,324	0
CCDF Cluster:				
Childcare and Development Block Grant	93.575	N/A	60,815	0
Total CCFD Cluster			60,815	0
Stephanie Tubbs Jones Child Welfare Service Program	93.645	N/A	50,913	0
Foster Care Title IV-E	93.658	G-1011-11-5085	76,209	0
Foster Care Title IV-E	93.658	G-1213-06-0240	21,432	0
Foster Care Title IV-E	93.658	G-1213-06-0240	112,687	0
Total ALN #93.658			210,328	0
Adoption Assistance	93.659	G-1011-11-5084	225,609	0
Social Services Block Grant	93.667	2021	356,544	0
Social Services Block Grant	93.667	2022	176,387	0
Total ALN #93.667			532,931	0
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	N/A	36,281	0
Medicaid Cluster:				
Medical Assistance Program	93.778	2021	194,991	0
Medical Assistance Program	93.778	2022	90,050	0
Total Medicaid Cluster Passed through the Ohio Department of Jobs and Family Services			285,041	0
Total Passed Through Ohio Department of Jobs and Family Services			2,352,250	0
<i>Passed through Ohio Department of Health</i>				
Promoting Safe and Stable Families	93.556	5AU-20-C0055	16,383	0
Stephanie Tubbs Jones Child Welfare Service Program	93.645	5AU-20-C0055	4,762	0
Total Passed through Ohio Department of Health			21,145	0
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	N/A	68,881	0
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A	390,981	0
Total Medicaid Cluster Passed through the Ohio Department of Developmental Disabilities			390,981	0
Total Passed Through Ohio Department of Developmental Disabilities			459,862	0
<b>Total U.S. Department of Health and Human Services</b>			<b>2,833,257</b>	<b>0</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 6,348,999</b>	<b>\$ 16,039</b>

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, 2021**

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**NOTE 1: BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Miami County, Ohio, under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Miami County, Ohio, it is not intended to and does not present the financial position, changes in net position, or cash flows of Miami County, Ohio.

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

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

**NOTE 3: INDIRECT COST RATE**

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

**NOTE 4: CHILD NUTRITION CLUSTER**

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

**NOTE 5: FOOD DONATION PROGRAM**

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



**MIAMI COUNTY, OHIO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**(CONTINUED)**

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

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

Activity in the CDBG Revolving Loan Fund during 2021 is as follows:

Beginning Loans Receivable Balance at January 1, 2021	\$ 1,455,307
Loans Made	49,505
Loan Principal Repaid	<u>(150,125)</u>
Ending Loans Receivable Balance at December 31, 2021	<u>\$ 1,354,687</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.

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

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

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**INDEPENDENT AUDITOR'S 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  
Miami County  
Troy, Ohio

The Honorable Keith Faber  
Auditor of State  
State of Ohio

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Miami County, Ohio, (the County) as of and for the year ended December 31, 2021, 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 30, 2022.

**Report on Internal Control Over Financial Reporting**

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

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

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

## **Report on Compliance and Other Matters**

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

### **Purpose of This Report**

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

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 30, 2022

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

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

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**INDEPENDENT AUDITOR'S 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  
Miami County  
Troy, Ohio

The Honorable Keith Faber  
Auditor of State  
State of Ohio

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

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

We have audited Miami County, Ohio's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Miami County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal Program***

We conducted an audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Miami County, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Miami County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements to Miami County's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Miami County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Miami County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Miami County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Miami County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Miami County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 30, 2022, 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 the purpose of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



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

June 30, 2022

**MIAMI COUNTY, OHIO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

2021(i)	Type of Financial Statement Opinion	Unmodified
2021(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2021(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
2021(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2021(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2021(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
2021(v)	Type of Major Programs' Compliance Opinions	Unmodified
2021(vi)	Are there any audit findings under 2 CFR 200.516(a)?	No
2021(vii)	Major Programs (list):	
	Community Development Block Grant - CFDA #14.228	
	Child Support Enforcement - CFDA #93.563	
2021(viii)	Dollar Threshold: A/B Programs	Type A: \$750,000 Type B: All Others
2021(ix)	Low Risk Auditee?	Yes

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

None.

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

None.

**MIAMI COUNTY, OHIO**  
**SCHEDULE OF PRIOR AUDIT FINDINGS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

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The prior audit report, as of December 31, 2020, included no findings or citations. Management letter recommendations have been corrected, repeated, or procedures instituted to prevent occurrences in this audit period.



# OHIO AUDITOR OF STATE KEITH FABER



## MIAMI COUNTY

### AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 8/23/2022

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)