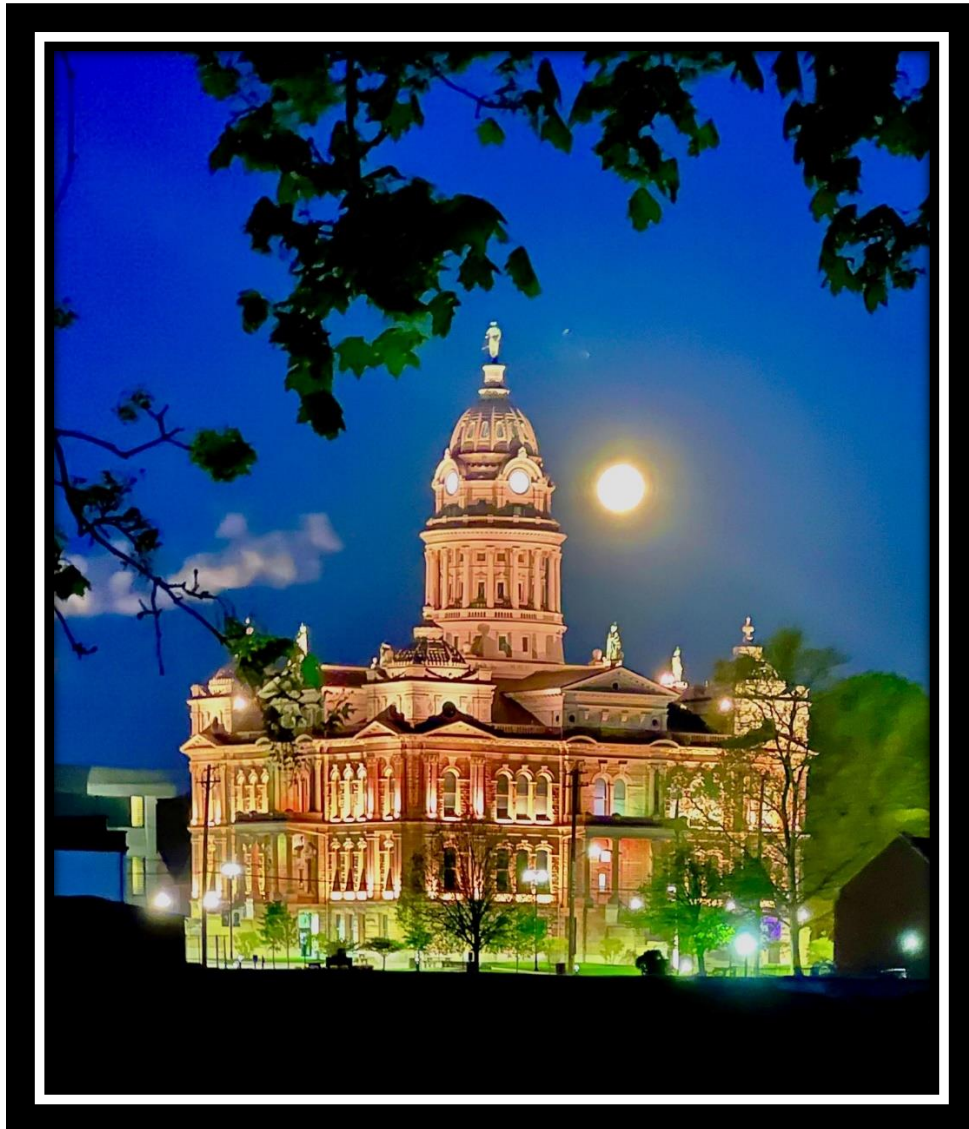


Miami County, Ohio



2022

Annual Comprehensive Financial Report

Year Ended December 31, 2022



OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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Board of Commissioners
Miami County
201 W. Main Street
Troy, Ohio 45373

We have reviewed the *Independent Auditor's Report* of Miami County, prepared by Zupka & Associates, for the audit period January 1, 2022 through December 31, 2022. 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

September 13, 2023

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MIAMI COUNTY, OHIO

*County Seat
Troy, Ohio*



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2022

MIAMI COUNTY, OHIO



MIAMI COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2022

Matthew W. Gearhardt
County Auditor

Prepared by the
Miami County Auditor's Office

MIAMI COUNTY, OHIO



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INTRODUCTORY





Matthew W. Gearhardt

Miami County Auditor

Miami County Safety Building
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Troy, Ohio 45373
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June 28, 2023

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, 2022 is hereby presented to its citizens. The report has been prepared in accordance with generally accepted accounting principles established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

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

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

The Reporting Entity:

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2022

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

Letter of Transmittal For the Year Ended December 31, 2022

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

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

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2022

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 2022 unemployment rate for Miami County decreased to 3.6% (2022) from 4.3% (2021), compared with a 4.0% rate for the State of Ohio and a 3.6% 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 Rexnord Corporation	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

Letter of Transmittal For the Year Ended December 31, 2022

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 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.

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.

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 February 2022 Conagra Foods announced it was planning a fourth expansion at its Dye Mill Road facility in Troy. The \$60 million investment will include a 15,000 square foot building addition to expand its meat snacks business, primarily the Slim Jim products line and will employ about 100 new employees. Conagra produces over 1 billion Slim Jims each year. Approximately 98.5% of all the Slim Jims made in the U.S. come from the Troy facility. In recent years, Conagra has invested more than \$250

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2022

million in its Troy facilities. In addition to the growing meat snacks selection, the plant also produces pizza, serves school nutrition programs and makes a variety of appetizers. Construction is set to begin in August 2022 and will continue into February 2023. Equipment installation and the startup of operations are projected to take place from January through May 2023.

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 and was put on hold during the pandemic while additional funding was secured. As of June 2022 the project was back underway.

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.

In March 2022 it was announced that a new \$21 million Miami County YMCA Piqua Branch would be constructed to replace the previous YMCA which was constructed in 1963. The new and expanded YMCA will replace the current facility with a 76,379 square foot location. The new facility will include an expanded basketball gym and early childhood watch space, additional meeting spaces for sports leagues, and increased pool and gym access. In addition to expanded amenities, the new branch will be more accessible for seniors and members with mobility issues. Construction is scheduled to begin in May 2022, with an opening date expected in early 2024.

In August 2022 Abbott announced plans for a \$179 million expansion to its Abbott Liquid Nutrition Manufacturing Plant. The new 155,000 square foot expansion will allow for production of more liquid products such as PediaSure, Ensure and Glucerna. A third high-speed aseptic filling line will be installed in the project. The expansion is expected to create about 123 new jobs over the next 5 years.

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2022

Major Initiatives

Present:

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.

Shenandoah Sewer Upgrade Project: The proposed sewer line re-construction project will be located in Concord Township, Miami County, Ohio and consists 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.

Swailles Road Waterline Loop Project: The proposed waterline loop project will be located in Concord Township, Miami County, Ohio and consists 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 Engineer

The 2022 paving program resulted in 22.728 miles of county highways being resurfaced with asphalt concrete by the John R. Jurgensen Company at a cost of \$2,500,483. Roads resurfaced in the 2022 paving program included portions of Covington-Gettysburg, Kessler-Frederick, Piqua-Clayton, Statler and Versailles.

There was one special paving project in 2022 which resulted in an additional 4.60 road miles being paved. Of the \$720,468 total cost to resurface Piqua-Troy Road from the City of Troy Corp Line to the City of Piqua Corp Line, \$144,093 or 20% was the local share; the remaining \$576,375 (80%) was funded by OPWC funds. Bids were received for the project on February 10, 2022. The project was awarded to the John R. Jurgensen Company and was completed in June 2022. The project consisted of a one inch levelling course of ODOT Item 441 (448) Type 1 asphalt and a one inch surface course of Item 441 (448) Type 1. The finished pavement received an Item 617 aggregate berm of approximately two foot in width on each side of the new pavement along with enhanced thermoplastic pavement markings.

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2022

The largest bridge project of 2022 was the Frederick-Garland Road Bridge No. 07.67 Replacement Project. Proposals for the project were received on July 15, 2021 and subsequently awarded to Eagle Bridge Co. of Sidney, Ohio in the amount of \$1,149,767. The existing bridge was a three span continuous, non-composite rolled steel beam structure with a concrete deck and superstructure that spans Brush Creek. It was replaced with single span composite steel plate girders with a concrete deck on semi-integral abutments. The bridge was completed on June 2, 2022 at a total cost of \$1,198,647 and was 33% funded by OPWC Funds.

Proposals were received on September 7, 2021 for the Ziegler Road Bridge No. 00.57 Replacement Project. Durst Brothers Excavating of Tipp City, Ohio submitted the lowest proposal at \$272,437. The existing bridge, a steel beam structure with a wood deck and stone abutments was replaced with a new 20'x10' four-sided concrete box 36 feet wide with 6-6"x2'-6" footers on each end of the box. The bridge carries Ziegler Road over the Hydraulic Canal in Piqua. Temporary cofferdams were constructed to facilitate construction of the box culvert and were removed immediately after completion of the project. The Hydraulic Canal has a clay liner that was installed years ago to prevent water seeping through the levy, therefore, excavation was kept to a minimum as to not disturb the clay liner. The replacement project was completed on September 16, 2022 for a total cost of \$280,164 and was funded by local funds.

On November 30, 2021 bids were received for the 2021 Miami County Bridge Package. The bridge package included the replacement of the Loy Road Bridge No. 04.51 and the Peterson Road Bridge No. 05.66. Brumbaugh Construction, Inc. of Arcanum, Ohio was awarded the project in an amount of \$1,017,613. The Loy Bridge was completed on April 15, 2022 and the Peterson Bridge was completed on October 8, 2022. The bridges were both replaced with prestressed box beams for a total cost of \$1,023,743. Both bridges were eligible for the Credit Bridge Program and requested a total of \$818,995 in bridge credit.

The 2022 Miami County Bridge Package included the replacement of Hill Road Bridge No. 00.51 and Sugar Grove-Circle Hill Road Bridge No. 00.13. Bids were received on February 8, 2022 and it was awarded to Brumbaugh Construction, Inc. for an amount of \$926,523. Both bridges were also replaced with prestressed box beams. The Hill Bridge was completed on April 11, 2022 for a total amount of \$408,979 and the Sugar Grove-Circle Hill Bridge was completed on July 22, 2022 for a total amount of \$506,672. Both bridges were eligible for the Credit Bridge Program and requested a total of \$732,522 in bridge credit.

The Versailles Road Bridge No. 4.74 located approximately 2,900 feet east of State Route 48 was replaced by the Miami County bridge crews. The bridge was replaced due to the deterioration of the stone abutments and steel girders. The replacement included a new concrete beam bridge at a total cost of \$180,302.

Future:

Miami County Sanitary Engineer

Evanston Lateral Replacement Project: The Evanston Subdivision located in Tipp City, Ohio currently has several residences that are serviced by four (4) inch clay laterals. An inflow and infiltration study showed a large portion of these laterals were contributing additional unwanted clear water flow into the Miami County sewer system. 2,432 linear feet of four (4) inch PVC pipe will need to be installed to remedy the inflow and infiltration issue. Anticipated completion is fall of 2024.

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2022***

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

Troy-Urbana Road Resurfacing Project – The project consists of paving Troy-Urbana Road from the Dewese Road to the Champaign County Line. Estimated cost is \$1,400,000 and the county share is \$280,000. Estimated completion is 2023.

Washington Road Resurfacing Project – The project consists of paving Washington Road from State Route 718 to State Route 41. Estimated cost is \$395,000, which is 100% federally funded. Estimated completion is 2023.

Washington Road Resurfacing Project – The project consists of paving Washington Road from 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>
Tipp-Elizabeth Road Bridge No. 04.25	Bridge Replacement	\$520,380	2023
Owens Road Bridge No. 01.67	Bridge Replacement	\$621,692	2023
Peterson Road Bridge No. 00.05	Bridge Replacement	\$5,738,000	2024
Troy-Sidney Road Bridge No. 01.20	Bridge Replacement	\$506,072	2024

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2022

Financial Information

Internal Control, Budgetary Control and the Accounting System:

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

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

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

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

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

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

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

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

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2022***

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, 2022, 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, 2021. 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-one of the past thirty-two 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

***Letter of Transmittal
For the Year Ended December 31, 2022***

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, Jenny Rehmert, 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

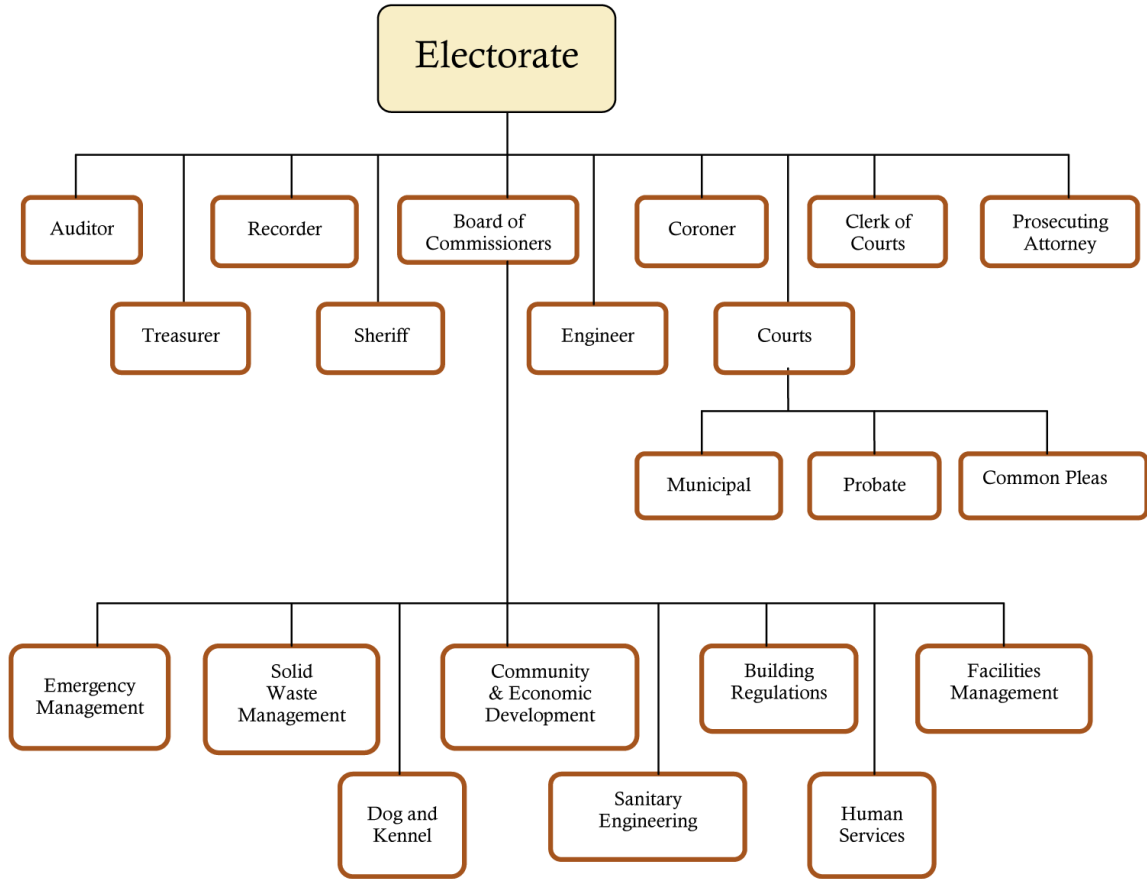
MIAMI COUNTY, OHIO

***List of Elected Officials
For the Year Ended December 31, 2022***

NAME	OFFICE	TERM
BOARD OF COUNTY COMMISSIONERS		
Ted S. Mercer	Commissioner	01/30/19 - 12/31/26
Gregory Simmons	President	01/02/17 - 01/01/25
Wade H. Westfall	Commissioner	12/01/03 - 01/02/25
OTHER ELECTED OFFICIALS		
Matthew W. Gearhardt	Auditor	05/01/09 - 03/07/27
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 – 01/05/25
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
COMMON PLEAS COURT		
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
COUNTY MUNICIPAL COURT		
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

**County Organizational Chart
For the Year Ended December 31, 2022**



County Boards and Committees

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

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



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, 2021

Christopher P. Morill

Executive Director/CEO



FINANCIAL





INDEPENDENT AUDITOR'S REPORT

Miami County
201 W. Main Street
Troy, Ohio 45373

To the Board of County Commissioners:

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, 2022, 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, 2022, 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.

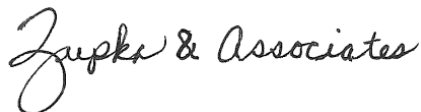
Other Information

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 28, 2023, 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.



Zupka & Associates
Certified Public Accountants

June 28, 2023



MIAMI COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2022

Unaudited

The discussion and analysis of Miami County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2022. 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 2022 are as follows:

- ❑ In total, net position increased \$17.1 million. Net position of governmental activities increased \$16.5 million, which represents a 10.2% increase from 2021. Net position of business-type activities increased \$582,324, or 1.8% from 2021.
- ❑ General revenues accounted for \$40.5 million in revenue or 37.8% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$66.6 million or 62.2% of total revenues of \$107 million.
- ❑ The County had \$77.7 million in expenses related to governmental activities; only \$53.8 million of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$34.8 million in revenues and \$37.9 million in expenditures and other financing uses. The general fund's fund balance decreased \$3 million to a balance of \$30.8 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.

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, 2022**

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a comparison of 2022 to 2021 for both the Governmental and Business-Type Activities.

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$145,503,826	\$135,615,509	\$9,563,841	\$9,898,163	\$155,067,667	\$145,513,672
Net OPEB Asset	6,312,630	3,638,768	352,815	200,112	6,665,445	3,838,880
Capital assets, net	128,555,276	120,953,848	33,534,035	34,181,794	162,089,311	155,135,642
Total assets	<u>280,371,732</u>	<u>260,208,125</u>	<u>43,450,691</u>	<u>44,280,069</u>	<u>323,822,423</u>	<u>304,488,194</u>
Deferred outflows of resources	7,809,978	6,853,344	438,552	382,510	8,248,530	7,235,854
Net pension liability	17,781,102	30,736,116	997,197	1,696,821	18,778,299	32,432,937
Long-term liabilities	14,226,939	15,715,253	6,442,644	7,330,744	20,669,583	23,045,997
Current and other liabilities	31,114,897	18,863,539	1,019,577	1,020,942	32,134,474	19,884,481
Total liabilities	<u>63,122,938</u>	<u>65,314,908</u>	<u>8,459,418</u>	<u>10,048,507</u>	<u>71,582,356</u>	<u>75,363,415</u>
Deferred inflows of resources	46,465,302	39,700,658	1,590,034	1,356,605	48,055,336	41,057,263
Net position						
Net investment in capital assets	115,178,690	111,577,870	27,326,413	27,089,810	142,505,103	138,667,680
Restricted	66,429,384	63,407,161	0	0	66,429,384	63,407,161
Unrestricted	(3,014,604)	(12,939,128)	6,513,378	6,167,657	3,498,774	(6,771,471)
Total net position	<u>\$178,593,470</u>	<u>\$162,045,903</u>	<u>\$33,839,791</u>	<u>\$33,257,467</u>	<u>\$212,433,261</u>	<u>\$195,303,370</u>

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, 2022***

Unaudited

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, 2022**

Unaudited

Changes in Net position – The following table shows the changes in net position for the fiscal years 2022 and 2021:

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues:						
Charges for Services and Sales	\$19,843,691	\$18,895,134	\$12,357,706	\$12,267,454	\$32,201,397	\$31,162,588
Operating Grants and Contributions	24,706,812	14,896,085	0	0	24,706,812	14,896,085
Capital Grants and Contributions	9,296,604	11,032,164	404,890	558,304	9,701,494	11,590,468
Total Program Revenues	53,847,107	44,823,383	12,762,596	12,825,758	66,609,703	57,649,141
General Revenues:						
Property Taxes	15,016,944	14,827,736	0	0	15,016,944	14,827,736
Sales Taxes	23,890,881	23,271,460	0	0	23,890,881	23,271,460
Intergovernmental, Unrestricted	5,381,936	4,881,865	0	0	5,381,936	4,881,865
Investment Earnings	(4,416,499)	(529,581)	0	0	(4,416,499)	(529,581)
Miscellaneous	578,307	530,198	0	0	578,307	530,198
Total General Revenues	40,451,569	42,981,678	0	0	40,451,569	42,981,678
Total Revenues	94,298,676	87,805,061	12,762,596	12,825,758	107,061,272	100,630,819
Program Expenses:						
Public Safety	17,125,754	10,831,136	0	0	17,125,754	10,831,136
Health	15,928,441	12,792,294	0	0	15,928,441	12,792,294
Human Services	12,097,956	10,134,076	0	0	12,097,956	10,134,076
Conservation and Recreation	615,614	594,641	0	0	615,614	594,641
Public Works	12,051,186	10,034,925	0	0	12,051,186	10,034,925
General Government	19,524,799	10,669,780	0	0	19,524,799	10,669,780
Interest and Fiscal Charges	407,359	384,028	0	0	407,359	384,028
Business Type Activities:						
Water	0	0	2,107,882	2,237,963	2,107,882	2,237,963
Sewer	0	0	2,998,351	2,988,336	2,998,351	2,988,336
Transfer Station	0	0	6,889,486	6,157,201	6,889,486	6,157,201
Sheriff Police Rotary	0	0	184,553	108,145	184,553	108,145
Total Expenses	77,751,109	55,440,880	12,180,272	11,491,645	89,931,381	66,932,525
Change in Net Position before transfers	16,547,567	32,364,181	582,324	1,334,113	17,129,891	33,698,294
Transfers	0	0	0	0	0	0
Total Change in Net Position	16,547,567	32,364,181	582,324	1,334,113	17,129,891	33,698,294
Beginning Net Position	162,045,903	129,681,722	33,257,467	31,923,354	195,303,370	161,605,076
Ending Net Position	\$178,593,470	\$162,045,903	\$33,839,791	\$33,257,467	\$212,433,261	\$195,303,370

MIAMI COUNTY, OHIO

***Management’s Discussion and Analysis
For the Year Ended December 31, 2022***

Unaudited

Governmental Activities

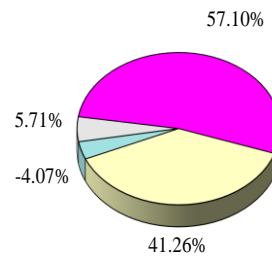
Assets increased \$20.2 million from 2021 predominantly due to American Rescue Plan funding, the increase of the Net OPEB Asset by \$2.7 million and additions to capital assets of \$11.6 million. The construction of the new Miami County Commerce Center contributed to the large increase in capital assets as did the completion of the Frederick-Garland Road Bridge. Total liabilities decreased by \$2.2 million, led by a large decrease in the Net Pension Liability.

Net position of the County’s governmental activities increased by \$16.5 million. Approximately \$12.5 million of this increase was due to the various entries related to the Net Pension and OPEB liabilities/asset. The majority of the rest of the increase can be attributed to the receipt of American Rescue Plan monies from the Federal Government (Operating Grants and Contributions).

Tax revenue accounts for \$38.9 million of the \$94.3 million in total revenues for governmental activities. Property tax accounted for \$15.0 million, or approximately 38.6% of total tax revenue.

The County’s net charges to users of governmental services totaled \$23.9 million. This amount was subsidized by the County’s general revenues of \$40.4 million.

Revenue Sources	2022	Percent of Total
Intergovernmental, Unrestricted	\$5,381,936	5.71%
Program Revenues	53,847,107	57.10%
General Tax Revenues	38,907,825	41.26%
General Other	(3,838,192)	-4.07%
Total Revenue	<u>\$94,298,676</u>	<u>100.00%</u>



Business-Type Activities

Net position of the business-type activities increased by \$.6 million. These programs had revenues of \$12.8 million and expenses of \$12.2 million for fiscal year 2022. Business-type activities receive no support from tax revenues and remain self-supported.

MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2022**

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$82,626,030, which is a decrease from last year's total of \$87,277,747. 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, 2022 and 2021.

	Fund Balance December 31, 2022	Fund Balance December 31, 2021	Increase (Decrease)
General	\$30,758,940	\$33,804,447	(\$3,045,507)
Motor Vehicle and Gasoline Tax	7,920,530	9,726,866	(1,806,336)
Job and Family Services	1,054,868	1,074,895	(20,027)
Board of Developmental Disabilities	16,801,620	15,155,151	1,646,469
American Rescue Plan	0	0	0
Permanent Improvement	46,845	1,723,999	(1,677,154)
Other Governmental	26,043,227	25,792,389	250,838
Total	\$82,626,030	\$87,277,747	(\$4,651,717)

General Fund – The County's General Fund revenues exceeded the fund's expenditures by \$133,973. The General Fund's balance decreased (overall) by \$3,045,507. The overall decrease was largely due to permanent fund transfers to the capital improvement fund for upcoming major projects, including the Engineer's fuel island replacement, the grandstands and administration building at the fairground, as well as the Miami County Commerce Center. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2022 Revenues	2021 Revenues	Increase (Decrease)
Taxes	\$24,808,345	\$24,532,286	\$276,059
Intergovernmental Revenues	3,656,083	3,611,365	44,718
Charges for Services	7,216,505	6,015,121	1,201,384
Licenses and Permits	2,018,907	1,887,157	131,750
Investment Earnings	(4,492,504)	(533,366)	(3,959,138)
Fines and Forfeitures	801,221	869,323	(68,102)
All Other Revenue	873,862	758,665	115,197
Total	\$34,882,419	\$37,140,551	(\$2,258,132)

Revenues decreased 6.1% when compared with 2021. Increases in charges for service 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 casino and property taxes. The increase in charges for services is a result of the internal billing of other funds for data processing costs.

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2022***

Unaudited

	2022 Expenditures	2021 Expenditures	Increase (Decrease)
Public Safety	\$15,775,870	\$14,788,006	\$987,864
Health	116,813	258,910	(142,097)
Human Services	2,019,017	2,169,219	(150,202)
Conservation and Recreation	482,339	461,613	20,726
Public Works	240,000	240,000	0
General Government	16,114,407	14,426,259	1,688,148
Total	\$34,748,446	\$32,344,007	\$2,404,439

Expenditures increased 7.4% when compared with 2021. The general government and public safety functions accounted for the majority of the increase. Personnel costs increased in 2022 as additional deputies and corrections officers were hired. The Sheriff's office also had higher fuel costs during 2022. The County spent an additional \$600,000 on grant procurement services.

Motor Vehicle and Gasoline Tax Fund – Revenues decreased by 7.7% and expenditures increased by 18% in 2022 when comparing to 2021. Overall the fund balance decreased by \$1,806,336 on revenues of \$10.1 million and expenditures of \$11.9 million. The decrease in revenues is due to fewer collections of intergovernmental revenues followed by a decrease in charges for services, as fewer township roads were paved in 2022. The increase in expenditures is due to more road projects undertaken in 2022.

Job and Family Services Fund – Revenues increased by 16.2% and expenditures increased 30.8% in 2022 when comparing to 2021. Overall the fund balance increased by \$20,027 on revenues of \$5.5 million and expenditures of \$5.5 million. The increase in revenue is largely due to an increase in intergovernmental revenues as additional state and federal funds were received. The increase in expenditures is due to increased personnel costs and intergovernmental billing for administrative costs associated with the Title IV-D program.

Board of Developmental Disabilities Fund – Revenues increased by 8.6% and expenditures increased 9.1% in 2022 when comparing to 2021. Increased support payments account for a portion of the increase in expenditures, as the costs to provide services to individuals with disabilities has increased. The overall fund balance saw an increase of 10.9%.

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.

Permanent Improvement Fund – This fund will vary from year to year based upon the number of capital projects undertaken by the County. In 2022, the County allocated more sales tax revenues to the fund and issued a \$5.3 million note payable to help fund the 2022 projects. The largest project undertaken during 2022 was the construction of the new Miami County Commerce Center which is slated to open in August 2023.

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2022***

Unaudited

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 2022 the County amended its General Fund budget several times, none significant.

For the General Fund, final budget basis revenue of \$32.6 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 \$2.0 million in Public Safety, and \$1.5 million in General Government.

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2022***

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2022 the County had \$162,089,311 net of accumulated depreciation invested in capital assets for its governmental and business-type activities. Of this total, \$128,555,276 was related to governmental activities and \$33,534,035 to the business-type activities.

Governmental activities largest increase occurred in the infrastructure category due to several bridge replacements being finalized in 2022.

Acquisitions in the business-type activities amounted to \$606,535. The Transfer Station fund accounted for \$539,406 of the acquisitions in 2022. The purchase of equipment accounted for the bulk of the increase. Major purchases included two Mack Pinnacle trucks and a Caterpillar Wheel Loader.

The following table summarizes the County's capital assets as of December 31, 2022 and December 31, 2021:

	Governmental Activities		Increase (Decrease)
	2022	2021	
	Land	\$6,046,695	\$6,046,695
Construction in Progress	3,749,804	0	3,749,804
Total Non-Depreciable Capital Assets	9,796,499	6,046,695	3,749,804
Buildings	50,008,768	50,008,768	0
Improvements Other Than Buildings	3,981,466	3,981,466	0
Machinery and Equipment	23,087,334	22,532,488	554,846
Infrastructure	120,730,420	114,251,013	6,479,407
Less: Accumulated Depreciation	(79,049,211)	(75,866,582)	(3,182,629)
Total Depreciable Capital Assets	118,758,777	114,907,153	3,851,624
Totals	\$128,555,276	\$120,953,848	\$7,601,428
	Business-Type Activities		Increase (Decrease)
	2022	2021	
Land	\$445,292	\$445,292	\$0
Total Non-Depreciable Capital Assets	445,292	445,292	0
Buildings	4,293,244	4,293,244	0
Improvements Other Than Buildings	44,092,585	44,092,585	0
Machinery and Equipment	3,751,193	3,290,673	460,520
Less: Accumulated Depreciation	(19,048,279)	(17,940,000)	(1,108,279)
Total Depreciable Capital Assets	33,088,743	33,736,502	(647,759)
Totals	\$33,534,035	\$34,181,794	(\$647,759)

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

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2022***

Unaudited

Debt

At December 31, 2022, the County had \$10.7 million in bonds outstanding, \$1.3 million due within one year. The following table summarizes the County's long-term liabilities outstanding as of December 31, 2022 and December 31, 2021:

	<u>2022</u>	<u>2021</u>
Governmental Activities:		
General Obligation Bonds	\$8,106,586	\$9,375,978
Superfund Site Liability	2,528,900	2,748,020
Compensated Absences	3,591,453	3,591,255
Total Governmental Activities	<u>14,226,939</u>	<u>15,715,253</u>
Business-Type Activities:		
General Obligation Bonds	2,597,584	3,083,126
OPWC Loans	347,500	396,250
OWDA Loans	3,262,538	3,612,608
Landfill Postclosure Care Liability	67,031	61,952
Compensated Absences	167,991	176,808
Total Business-Type Activities	<u>6,442,644</u>	<u>7,330,744</u>
Totals	<u>\$20,669,583</u>	<u>\$23,045,997</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, 2022, 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 2021 the County's unemployment rate was 4.3% while the State had a 5.1% unemployment rate. In 2022 the County's unemployment rate decreased to 3.6% and the State decreased to 4.0%

While Miami County remains in good financial shape, the County's budget for the general fund in 2023 is very conservative. Total revenues for 2023 are projected to be \$35.0 million, which is 12% less than what was actually received on a cash basis in fiscal year 2022. The General Fund's anticipated expenses are projected to increase 20.9% from \$36.8 million on a cash basis in 2022 to \$44.5 million in 2023. Our Sales Tax for 2023 is projected to be \$21.8 million due to the .25% tax increase effective October 2009. Early indications show that 2023 investment income should meet or exceed 2022 earnings if current interest rates remain steady.

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2022***

Unaudited

REQUESTS FOR INFORMATION

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

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MIAMI COUNTY, OHIO

Statement of Net Position
December 31, 2022

	Governmental Activities	Business-Type Activities	Total
Assets:			
Equity in Pooled Cash and Investments	\$ 104,199,990	\$ 9,034,330	\$ 113,234,320
Cash and Cash Equivalents with Fiscal Agent	679,066	0	679,066
Receivables:			
Taxes	22,392,916	0	22,392,916
Accounts	290,812	521,254	812,066
Intergovernmental	15,740,968	0	15,740,968
Interest	94,524	0	94,524
Loans	1,277,447	0	1,277,447
Internal Balances	(8,257)	8,257	0
Inventory of Supplies at Cost	689,746	0	689,746
Prepaid Items	146,614	0	146,614
Net OPEB Asset	6,312,630	352,815	6,665,445
Non-Depreciable Capital Assets	9,796,499	445,292	10,241,791
Depreciable Capital Assets, Net	118,758,777	33,088,743	151,847,520
Total Assets	280,371,732	43,450,691	323,822,423
Deferred Outflows of Resources:			
Pension	7,686,650	431,429	8,118,079
OPEB	123,328	7,123	130,451
Total Deferred Outflows of Resources	7,809,978	438,552	8,248,530
Liabilities:			
Accounts Payable	2,574,518	410,368	2,984,886
Accrued Wages and Benefits	6,980,808	51,614	7,032,422
Intergovernmental Payable	127,269	366,573	493,842
Due to Others	267,554	0	267,554
Unearned Revenue	15,797,277	183,415	15,980,692
Accrued Interest Payable	97,471	7,607	105,078
General Obligation Notes Payable	5,270,000	0	5,270,000
Long Term Liabilities:			
Due Within One Year	2,942,971	883,481	3,826,452
Due in More Than One Year:			
Net Pension Liability	17,781,102	997,197	18,778,299
Other Amounts Due in More Than One Year	11,283,968	5,559,163	16,843,131
Total Liabilities	63,122,938	8,459,418	71,582,356
Deferred Inflows of Resources:			
Property Tax Levy for Next Fiscal Year	18,071,680	0	18,071,680
Pension	21,871,394	1,225,504	23,096,898
OPEB	6,522,228	364,530	6,886,758
Total Deferred Inflows of Resources	46,465,302	1,590,034	48,055,336

(Continued)

MIAMI COUNTY, OHIO

	Governmental Activities	Business-Type Activities	Total
Net Position:			
Net Investment in Capital Assets	115,178,690	27,326,413	142,505,103
Restricted For:			
Capital Projects	5,360,729	0	5,360,729
Public Safety	7,507,796	0	7,507,796
Health	17,813,302	0	17,813,302
Human Services	16,518,971	0	16,518,971
Public Works	12,982,876	0	12,982,876
General Government	6,103,782	0	6,103,782
Other Purposes	141,928	0	141,928
Unrestricted	(3,014,604)	6,513,378	3,498,774
Total Net Position	<u>\$ 178,593,470</u>	<u>\$ 33,839,791</u>	<u>\$ 212,433,261</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Statement of Activities
For the Year Ended December 31, 2022

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Public Safety	\$ 17,125,754	\$ 5,865,392	\$ 845,066	\$ 22,021
Health	15,928,441	1,033,990	8,364,570	0
Human Services	12,097,956	2,250,414	9,283,273	0
Conservation and Recreation	615,614	0	0	0
Public Works	12,051,186	1,442,815	0	9,266,475
General Government	19,524,799	9,251,080	6,213,903	8,108
Interest and Fiscal Charges	407,359	0	0	0
Total Governmental Activities	77,751,109	19,843,691	24,706,812	9,296,604
Business-Type Activities:				
Water	2,107,882	2,129,705	0	104,335
Sewer	2,998,351	2,840,151	0	300,555
Transfer Station	6,889,486	7,033,636	0	0
Sheriff Police Rotary	184,553	354,214	0	0
Total Business-Type Activities	12,180,272	12,357,706	0	404,890
Total Primary Government	\$ 89,931,381	\$ 32,201,397	\$ 24,706,812	\$ 9,701,494

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

Net (Expense) Revenue
and Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (10,393,275)	\$ 0	\$ (10,393,275)
(6,529,881)	0	(6,529,881)
(564,269)	0	(564,269)
(615,614)	0	(615,614)
(1,341,896)	0	(1,341,896)
(4,051,708)	0	(4,051,708)
(407,359)	0	(407,359)
<u>(23,904,002)</u>	<u>0</u>	<u>(23,904,002)</u>
0	126,158	126,158
0	142,355	142,355
0	144,150	144,150
0	169,661	169,661
<u>0</u>	<u>582,324</u>	<u>582,324</u>
<u>(23,904,002)</u>	<u>582,324</u>	<u>(23,321,678)</u>
15,016,944	0	15,016,944
23,890,881	0	23,890,881
5,381,936	0	5,381,936
(4,416,499)	0	(4,416,499)
578,307	0	578,307
<u>40,451,569</u>	<u>0</u>	<u>40,451,569</u>
16,547,567	582,324	17,129,891
<u>162,045,903</u>	<u>33,257,467</u>	<u>195,303,370</u>
<u>\$ 178,593,470</u>	<u>\$ 33,839,791</u>	<u>\$ 212,433,261</u>

MIAMI COUNTY, OHIO

Balance Sheet
Governmental Funds
December 31, 2022

	General	Motor Vehicle and Gasoline Tax Fund	Job and Family Services	Board of Developmental Disabilities
Assets:				
Equity in Pooled Cash and Investments	\$ 33,607,914	\$ 6,140,593	\$ 534,455	\$ 15,788,814
Cash and Cash Equivalents with Fiscal Agent	0	0	0	679,066
Receivables:				
Taxes	10,106,030	1,113,932	0	10,228,791
Accounts	192,077	10,932	11,500	2,454
Intergovernmental	1,974,012	3,793,156	6,560,510	1,109,332
Interest	78,570	15,186	0	768
Loans	0	0	0	0
Due from Other Funds	63,734	28,465	0	0
Interfund Loans Receivable	135,063	0	0	0
Advances to Other Funds	25,226	0	0	0
Inventory of Supplies, at Cost	0	689,746	0	0
Prepaid Items	122,121	3,318	0	12,006
Total Assets	\$ 46,304,747	\$ 11,795,328	\$ 7,106,465	\$ 27,821,231
Liabilities:				
Accounts Payable	\$ 479,341	\$ 142,605	\$ 60,504	\$ 50,127
Accrued Wages and Benefits Payable	6,475,787	68,086	96,430	143,558
Intergovernmental Payable	81,711	0	0	41,375
Due to Others	267,554	0	0	0
Due to Other Funds	42,746	0	19,168	0
Interfund Loans Payable	0	23,682	0	0
Advances from Other Funds	0	0	0	0
Unearned Revenue	0	0	0	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
Total Liabilities	7,347,139	234,373	176,102	235,060
Deferred Inflows of Resources:				
Unavailable Amounts	1,419,680	2,545,176	5,875,495	728,336
Property Tax Levy for Next Fiscal Year	6,778,988	1,095,249	0	10,056,215
Total Deferred Inflows of Resources	8,198,668	3,640,425	5,875,495	10,784,551
Fund Balances:				
Nonspendable	981,183	693,064	0	12,006
Restricted	0	7,227,466	1,054,868	16,789,614
Committed	0	0	0	0
Assigned	11,813,526	0	0	0
Unassigned	17,964,231	0	0	0
Total Fund Balances	30,758,940	7,920,530	1,054,868	16,801,620
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 46,304,747	\$ 11,795,328	\$ 7,106,465	\$ 27,821,231

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

American Rescue Plan	Permanent Improvement Fund	Other Governmental Funds	Total Governmental Funds
\$ 16,027,353	\$ 6,076,418	\$ 25,559,817	\$ 103,735,364
0	0	0	679,066
0	320,123	624,040	22,392,916
0	0	67,489	284,452
0	0	2,303,958	15,740,968
0	0	0	94,524
0	0	1,277,447	1,277,447
0	0	37,805	130,004
0	0	0	135,063
0	0	0	25,226
0	0	0	689,746
0	0	9,169	146,614
<u>\$ 16,027,353</u>	<u>\$ 6,396,541</u>	<u>\$ 29,879,725</u>	<u>\$ 145,331,390</u>
\$ 227,500	\$ 1,008,530	\$ 605,911	\$ 2,574,518
2,576	0	194,371	6,980,808
0	0	4,183	127,269
0	0	0	267,554
0	0	76,347	138,261
0	0	111,381	135,063
0	0	25,226	25,226
15,797,277	0	0	15,797,277
0	71,166	0	71,166
0	5,270,000	0	5,270,000
<u>16,027,353</u>	<u>6,349,696</u>	<u>1,017,419</u>	<u>31,387,142</u>
0	0	2,677,851	13,246,538
0	0	141,228	18,071,680
<u>0</u>	<u>0</u>	<u>2,819,079</u>	<u>31,318,218</u>
0	0	9,169	1,695,422
0	46,845	25,218,977	50,337,770
0	0	840,154	840,154
0	0	0	11,813,526
0	0	(25,073)	17,939,158
<u>0</u>	<u>46,845</u>	<u>26,043,227</u>	<u>82,626,030</u>
<u>\$ 16,027,353</u>	<u>\$ 6,396,541</u>	<u>\$ 29,879,725</u>	<u>\$ 145,331,390</u>

MIAMI COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2022***

Total Governmental Fund Balances \$ 82,626,030

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

Capital Assets used in governmental activities are not resources and
therefore are not reported in the funds. 128,555,276

Other long-term assets are not available to pay for current period expenditures
and therefore are reported as unavailable amounts in the funds. 13,246,538

Long-term liabilities, including bonds payable, are not due and payable
in the current period and therefore are not reported in the funds. (14,253,244)

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. (32,052,116)

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. 470,986

Net Position of Governmental Activities \$ 178,593,470

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, 2022**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
Revenues:				
Taxes	\$ 24,808,345	\$ 892,515	\$ 0	\$ 8,201,011
Intergovernmental Revenues	3,656,083	8,079,929	3,975,513	9,826,502
Charges for Services	7,216,505	609,759	0	372,321
Licenses and Permits	2,018,907	0	0	0
Investment Earnings	(4,492,504)	72,357	0	3,648
Fines and Forfeitures	801,221	35,178	0	0
All Other Revenues	873,862	433,847	1,543,471	264,834
Total Revenue	34,882,419	10,123,585	5,518,984	18,668,316
Expenditures:				
Current:				
Public Safety	15,775,870	0	0	0
Health	116,813	0	0	17,021,847
Human Services	2,019,017	0	5,539,011	0
Conservation and Recreation	482,339	0	0	0
Public Works	240,000	11,929,921	0	0
General Government	16,114,407	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	34,748,446	11,929,921	5,539,011	17,021,847
Excess (Deficiency) of Revenues Over Expenditures	133,973	(1,806,336)	(20,027)	1,646,469
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	(3,179,480)	0	0	0
Total Other Financing Sources (Uses)	(3,179,480)	0	0	0
Net Change in Fund Balances	(3,045,507)	(1,806,336)	(20,027)	1,646,469
Fund Balances at Beginning of Year	33,804,447	9,726,866	1,074,895	15,155,151
Fund Balances End of Year	\$ 30,758,940	\$ 7,920,530	\$ 1,054,868	\$ 16,801,620

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

American Rescue Plan	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ 0	\$ 1,911,445	\$ 2,984,242	\$ 38,797,558
4,900,419	0	9,415,840	39,854,286
0	0	5,404,704	13,603,289
0	0	25	2,018,932
0	0	0	(4,416,499)
0	0	320,083	1,156,482
0	9,203	595,318	3,720,535
<u>4,900,419</u>	<u>1,920,648</u>	<u>18,720,212</u>	<u>94,734,583</u>
0	0	5,716,321	21,492,191
0	0	451,703	17,590,363
0	0	6,153,438	13,711,466
0	0	133,275	615,614
0	0	2,117,843	14,287,764
4,900,419	0	3,339,499	24,354,325
0	5,653,731	0	5,653,731
0	0	1,244,456	1,244,456
0	70,427	365,963	436,390
<u>4,900,419</u>	<u>5,724,158</u>	<u>19,522,498</u>	<u>99,386,300</u>
0	(3,803,510)	(802,286)	(4,651,717)
0	2,126,356	1,536,724	3,663,080
0	0	(483,600)	(3,663,080)
<u>0</u>	<u>2,126,356</u>	<u>1,053,124</u>	<u>0</u>
0	(1,677,154)	250,838	(4,651,717)
0	1,723,999	25,792,389	87,277,747
<u>\$ 0</u>	<u>\$ 46,845</u>	<u>\$ 26,043,227</u>	<u>\$ 82,626,030</u>

MIAMI COUNTY, OHIO

***Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds
To The Statement Of Activities
For The Year Ended December 31, 2022***

Net Change in Fund Balances - Total Governmental Funds \$ (4,651,717)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation. 7,705,927

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. (104,499)

Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (435,907)

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows. 4,410,235

Except for amounts reported as deferred inflows/outflows, changes in the net pension and OPEB liabilities are reported as pension/OPEB expense in the statement of activities. 8,441,361

The repayment of long-term debt principal consumes resources of governmental funds, however, it does not effect net position. 1,463,576

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 4,095

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. (13)

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. (285,491)

Change in Net Position of Governmental Activities \$ 16,547,567

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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 21,322,700	\$ 21,322,700	\$ 24,709,515	\$ 3,386,815
Intergovernmental Revenues	3,237,913	3,237,913	3,638,336	400,423
Charges for Services	4,132,753	4,132,753	6,194,523	2,061,770
Licenses and Permits	2,502,246	2,502,246	2,089,856	(412,390)
Investment Earnings	1,001,800	1,001,800	812,796	(189,004)
Fines and Forfeitures	69,936	69,936	807,763	737,827
All Other Revenues	339,268	339,268	695,256	355,988
Total Revenues	32,606,616	32,606,616	38,948,045	6,341,429
Expenditures:				
Current:				
Public Safety	18,262,405	18,519,434	16,509,220	2,010,214
Health	267,794	267,794	264,316	3,478
Human Services	2,650,944	2,668,412	2,058,671	609,741
Conservation and Recreation	482,519	482,519	482,339	180
Public Works	240,000	240,000	240,000	0
General Government	18,222,936	17,845,304	16,297,924	1,547,380
Total Expenditures	40,126,598	40,023,463	35,852,470	4,170,993
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,519,982)	(7,416,847)	3,095,575	10,512,422
Other Financing Sources (Uses):				
Transfers In	0	0	203,500	203,500
Transfers Out	(2,500,000)	(3,182,980)	(3,179,480)	3,500
Advances In	0	0	29,416	29,416
Advances Out	0	(32,223)	(32,223)	0
Total Other Financing Sources (Uses):	(2,500,000)	(3,215,203)	(2,978,787)	236,416
Net Change in Fund Balance	(10,019,982)	(10,632,050)	116,788	10,748,838
Fund Balance at Beginning of Year	26,149,363	26,149,363	26,149,363	0
Prior Year Encumbrances	1,550,433	1,550,433	1,550,433	0
Fund Balance at End of Year	\$ 17,679,814	\$ 17,067,746	\$ 27,816,584	\$ 10,748,838

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, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 824,300	\$ 824,300	\$ 892,515	\$ 68,215
Intergovernmental Revenues	7,710,000	7,710,000	8,102,987	392,987
Charges for Services	650,000	650,000	607,355	(42,645)
Investment Earnings	20,000	20,000	57,171	37,171
Fines and Forfeitures	40,000	40,000	35,922	(4,078)
All Other Revenues	256,000	256,000	433,940	177,940
Total Revenues	<u>9,500,300</u>	<u>9,500,300</u>	<u>10,129,890</u>	<u>629,590</u>
Expenditures:				
Current:				
Public Works	11,466,422	15,266,702	12,670,280	2,596,422
Total Expenditures	<u>11,466,422</u>	<u>15,266,702</u>	<u>12,670,280</u>	<u>2,596,422</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,966,122)	(5,766,402)	(2,540,390)	3,226,012
Other Financing Sources (Uses):				
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	(1,966,122)	(5,771,115)	(2,545,103)	3,226,012
Fund Balance at Beginning of Year	5,574,422	5,574,422	5,574,422	0
Prior Year Encumbrances	2,553,998	2,553,998	2,553,998	0
Fund Balance at End of Year	<u>\$ 6,162,298</u>	<u>\$ 2,357,305</u>	<u>\$ 5,583,317</u>	<u>\$ 3,226,012</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

***Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Job and Family Services Fund
For the Year Ended December 31, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 5,664,600	\$ 5,664,600	\$ 3,743,110	\$ (1,921,490)
All Other Revenues	1,343,350	1,343,350	1,805,889	462,539
Total Revenues	7,007,950	7,007,950	5,548,999	(1,458,951)
Expenditures:				
Current:				
Human Services	6,888,425	5,624,183	5,510,260	113,923
Total Expenditures	6,888,425	5,624,183	5,510,260	113,923
Excess (Deficiency) of Revenues Over (Under) Expenditures	119,525	1,383,767	38,739	(1,345,028)
Fund Balance at Beginning of Year	426,321	426,321	426,321	0
Prior Year Encumbrances	43,667	43,667	43,667	0
Fund Balance at End of Year	\$ 589,513	\$ 1,853,755	\$ 508,727	\$ (1,345,028)

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, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 8,317,954	\$ 8,317,954	\$ 8,201,011	\$ (116,943)
Intergovernmental Revenues	3,105,762	3,105,762	3,121,482	15,720
Charges for Services	328,063	328,063	300,822	(27,241)
Investment Earnings	2,000	2,000	2,880	880
All Other Revenues	182,961	182,961	253,465	70,504
Total Revenues	11,936,740	11,936,740	11,879,660	(57,080)
Expenditures:				
Current:				
Health	12,168,508	13,312,452	11,531,495	1,780,957
Total Expenditures	12,168,508	13,312,452	11,531,495	1,780,957
Excess (Deficiency) of Revenues Over (Under) Expenditures	(231,768)	(1,375,712)	348,165	1,723,877
Fund Balance at Beginning of Year	14,214,430	14,214,430	14,214,430	0
Prior Year Encumbrances	550,277	550,277	550,277	0
Fund Balance at End of Year	\$ 14,532,939	\$ 13,388,995	\$ 15,112,872	\$ 1,723,877

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 – American Rescue Plan Fund
For the Year Ended December 31, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 10,390,485	\$ 10,390,485
Total Revenues	0	0	10,390,485	10,390,485
Expenditures:				
Current:				
General Government	2,804,023	7,331,591	6,563,489	768,102
Total Expenditures	2,804,023	7,331,591	6,563,489	768,102
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,804,023)	(7,331,591)	3,826,996	11,158,587
Fund Balance at Beginning of Year	10,252,539	10,252,539	10,252,539	0
Prior Year Encumbrances	73,800	73,800	73,800	0
Fund Balance at End of Year	\$ 7,522,316	\$ 2,994,748	\$ 14,153,335	\$ 11,158,587

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2022**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Transfer Station	Sheriff Police Rotary
Assets:				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 1,514,272	\$ 2,487,755	\$ 4,787,828	\$ 244,475
Receivables:				
Accounts	204,433	316,821	0	0
Due from Other Funds	6,159	6,159	0	0
Total Current Assets	1,724,864	2,810,735	4,787,828	244,475
Noncurrent Assets:				
Non-Depreciable Capital Assets	0	10,000	435,292	0
Depreciable Capital Assets, Net	5,755,430	22,865,877	4,467,436	0
Net OPEB Asset	59,477	45,859	181,521	65,958
Total Noncurrent Assets	5,814,907	22,921,736	5,084,249	65,958
Total Assets	7,539,771	25,732,471	9,872,077	310,433
Deferred Outflows of Resources:				
Pension	71,532	55,162	218,051	86,684
OPEB	1,043	814	2,942	2,324
Total Deferred Outflows of Resources	72,575	55,976	220,993	89,008
Liabilities:				
Current Liabilities:				
Accounts Payable	31,713	17,284	361,371	0
Accrued Wages and Benefits Payable	11,410	2,235	37,969	0
Intergovernmental Payable	173,265	143,191	50,117	0
Due to Other Funds	1,824	0	2,237	0
Unearned Revenue	0	0	183,415	0
Accrued Interest Payable	1,765	3,291	2,551	0
Compensated Absences Payable - Current	12,964	15,187	54,102	0
General Obligation Bonds - Current	85,086	219,333	97,756	0
OWDA Loans Payable - Current	11,873	338,430	0	0
Ohio Public Works Commission Loans Payable - Current	22,500	26,250	0	0
Total Current Liabilities	352,400	765,201	789,518	0

MIAMI COUNTY, OHIO

<u>Total Enterprise Funds</u>	<u>Governmental Activites- Internal Service Fund</u>
\$ 9,034,330	\$ 464,626
521,254	6,360
12,318	0
<u>9,567,902</u>	<u>470,986</u>
445,292	0
33,088,743	0
352,815	0
<u>33,886,850</u>	<u>0</u>
<u>43,454,752</u>	<u>470,986</u>
431,429	0
7,123	0
<u>438,552</u>	<u>0</u>
410,368	0
51,614	0
366,573	0
4,061	0
183,415	0
7,607	0
82,253	0
402,175	0
350,303	0
48,750	0
<u>1,907,119</u>	<u>0</u>

(Continued)

MIAMI COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2022**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Transfer Station	Sheriff Police Rotary
Noncurrent Liabilities				
Compensated Absences Payable	18,699	12,964	54,075	0
General Obligation Bonds Payable	439,588	980,577	775,244	0
OWDA Loans Payable	111,055	2,801,180	0	0
Ohio Public Works Commission Loans Payable	177,500	121,250	0	0
Transfer Facility Postclosure Care Liability	0	0	67,031	0
Net Pension Liability	165,849	127,875	506,156	197,317
Total Noncurrent Liabilities	912,691	4,043,846	1,402,506	197,317
Total Liabilities	1,265,091	4,809,047	2,192,024	197,317
Deferred Inflows of Resources:				
Pension	204,537	157,705	624,231	239,031
OPEB	61,454	47,380	187,548	68,148
Total Deferred Inflows of Resources	265,991	205,085	811,779	307,179
Net Position:				
Net Investment in Capital Assets	4,907,828	18,388,857	4,029,728	0
Unrestricted	1,173,436	2,385,458	3,059,539	(105,055)
Total Net Position	\$ 6,081,264	\$ 20,774,315	\$ 7,089,267	\$ (105,055)

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

<u>Total Enterprise Funds</u>	<u>Governmental Activites- Internal Service Fund</u>
85,738	0
2,195,409	0
2,912,235	0
298,750	0
67,031	0
997,197	0
<u>6,556,360</u>	<u>0</u>
<u>8,463,479</u>	<u>0</u>
1,225,504	0
364,530	0
<u>1,590,034</u>	<u>0</u>
27,326,413	0
6,513,378	470,986
<u>\$ 33,839,791</u>	<u>\$ 470,986</u>

MIAMI COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2022**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Transfer Station	Sheriff Police Rotary
Operating Revenues:				
Charges for Services	\$ 2,107,872	\$ 2,704,281	\$ 6,827,356	\$ 354,214
Other Operating Revenue	21,833	135,870	206,280	0
Total Operating Revenues	<u>2,129,705</u>	<u>2,840,151</u>	<u>7,033,636</u>	<u>354,214</u>
Operating Expenses:				
Personal Services	280,221	213,061	1,030,939	184,553
Materials and Supplies	1,377,864	114,655	163,049	0
Contractual Services	123,124	1,823,650	5,190,763	0
Utilities	6,434	37,736	40,730	0
Depreciation	206,831	691,598	282,858	0
Health Insurance Claims	0	0	0	0
Other Operating Expenses	84,451	73,870	71,043	0
Total Operating Expenses	<u>2,078,925</u>	<u>2,954,570</u>	<u>6,779,382</u>	<u>184,553</u>
Operating Income (Loss)	50,780	(114,419)	254,254	169,661
Nonoperating Revenue (Expenses):				
Interest and Fiscal Charges	(28,957)	(43,781)	(37,097)	0
Loss on Disposal of Capital Assets	0	0	(73,007)	0
Total Nonoperating Revenues (Expenses)	<u>(28,957)</u>	<u>(43,781)</u>	<u>(110,104)</u>	<u>0</u>
Income (Loss) Before Transfers and Contributions	21,823	(158,200)	144,150	169,661
Capital Contributions	<u>104,335</u>	<u>300,555</u>	<u>0</u>	<u>0</u>
Change in Net Position	126,158	142,355	144,150	169,661
Net Position Beginning of Year	<u>5,955,106</u>	<u>20,631,960</u>	<u>6,945,117</u>	<u>(274,716)</u>
Net Position End of Year	<u>\$ 6,081,264</u>	<u>\$ 20,774,315</u>	<u>\$ 7,089,267</u>	<u>\$ (105,055)</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

<u>Total Enterprise Funds</u>	<u>Governmental Activities - Internal Service Fund</u>
\$ 11,993,723	\$ 0
363,983	333,279
<u>12,357,706</u>	<u>333,279</u>
1,708,774	0
1,655,568	0
7,137,537	0
84,900	0
1,181,287	0
0	618,770
229,364	0
<u>11,997,430</u>	<u>618,770</u>
360,276	(285,491)
(109,835)	0
(73,007)	0
<u>(182,842)</u>	<u>0</u>
177,434	(285,491)
404,890	0
582,324	(285,491)
<u>33,257,467</u>	<u>756,477</u>
<u>\$ 33,839,791</u>	<u>\$ 470,986</u>

MIAMI COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Cash Flows from Operating Activities:			
Cash Received from Customers	\$2,119,337	\$2,858,472	\$6,943,211
Cash Payments for Goods and Services	(1,556,977)	(2,156,183)	(5,518,752)
Cash Payments to Employees	(407,810)	(317,607)	(1,343,946)
Other Operating Revenues	21,833	135,870	206,280
Net Cash Provided (Used) by Operating Activities	176,383	520,552	286,793
Cash Flows from Capital and Related Financing Activities:			
Acquisition and Construction of Assets	(68,784)	(49,784)	(524,550)
Payment on Ohio Water Development Authority Loan	(11,640)	(338,430)	0
Principal Paid on General Obligation Bonds	(145,086)	(244,330)	(96,126)
Principal Paid on Ohio Public Works Commission Loan	(22,500)	(26,250)	0
Special Assessment Revenue Received	104,335	300,555	0
Interest Paid on All Debt	(29,411)	(44,185)	(32,179)
Net Cash Used by Capital and Related Financing Activities	(173,086)	(402,424)	(652,855)
Net Increase (Decrease) in Cash and Cash Equivalents	3,297	118,128	(366,062)
Cash and Cash Equivalents at Beginning of Year	1,510,975	2,369,627	5,153,890
Cash and Cash Equivalents at End of Year	\$1,514,272	\$2,487,755	\$4,787,828

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Fund
\$354,214	\$12,275,234	\$0
0	(9,231,912)	0
(319,597)	(2,388,960)	(922,531)
0	363,983	326,919
<u>34,617</u>	<u>1,018,345</u>	<u>(595,612)</u>
0	(643,118)	0
0	(350,070)	0
0	(485,542)	0
0	(48,750)	0
0	404,890	0
0	(105,775)	0
<u>0</u>	<u>(1,228,365)</u>	<u>0</u>
34,617	(210,020)	(595,612)
209,858	9,244,350	1,060,238
<u>\$244,475</u>	<u>\$9,034,330</u>	<u>\$464,626</u>

(Continued)

MIAMI COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$50,780	(\$114,419)	\$254,254
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	206,831	691,598	282,858
Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:			
(Increase) Decrease in Accounts Receivable	11,368	82,753	0
Decrease in Due from Other Funds	97	71,438	0
(Increase) in Deferred Outflows - Pension	(28,094)	(21,301)	(95,544)
Decrease in Deferred Outflows - OPEB	18,892	14,726	53,281
(Increase) in Net OPEB Asset	(24,391)	(18,510)	(82,574)
Increase (Decrease) in Accounts Payable	22,546	4,644	(7,737)
Increase in Accrued Wages and Benefits	70	86	3,415
Increase (Decrease) in Due to Other Funds	12	0	(41,366)
Increase (Decrease) in Intergovernmental Payables	12,338	(110,916)	(4,064)
Increase in Unearned Revenues	0	0	115,855
Decrease in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	4,440	925	(14,182)
Increase in Deferred Inflows - Pension	76,126	57,594	262,301
(Decrease) in Deferred Inflows - OPEB	(46,908)	(37,094)	(117,905)
(Decrease) in Net Pension Liability	(127,724)	(100,972)	(321,799)
Total Adjustments	125,603	634,971	32,539
Net Cash Provided (Used) by Operating Activities	\$176,383	\$520,552	\$286,793

Schedule of Noncash Investing, Capital and Financing Activities:

During 2022 the Transfer Station Fund had accounts payable of \$23,136 for the purchase of certain capital assets.

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Fund
\$169,661	\$360,276	(\$285,491)
0	1,181,287	0
0	94,121	(6,360)
0	71,535	0
(24,237)	(169,176)	0
26,235	113,134	0
(27,228)	(152,703)	0
0	19,453	0
0	3,571	0
0	(41,354)	0
0	(102,642)	0
0	115,855	0
0	0	(303,761)
0	(8,817)	0
89,503	485,524	0
(50,188)	(252,095)	0
(149,129)	(699,624)	0
<u>(135,044)</u>	<u>658,069</u>	<u>(310,121)</u>
<u>\$34,617</u>	<u>\$1,018,345</u>	<u>(\$595,612)</u>

MIAMI COUNTY, OHIO

***Statement of Net Position
Fiduciary Funds
December 31, 2022***

	<u>Custodial Funds</u>
Assets:	
Current Assets:	
Equity in Pooled Cash and Investments	\$ 20,336,973
Receivables:	
Taxes	116,770,754
Accounts	427,510
Special Assessments	<u>226,943</u>
Total Assets	<u>137,762,180</u>
Liabilities:	
Total Liabilities	<u>0</u>
Deferred Inflows of Resources:	
Property Taxes not Levied to Finance Current Year Operations	<u>116,997,697</u>
Total Deferred Inflows of Resources	<u>116,997,697</u>
Net Position:	
Restricted for Individuals, Organizations and Other Governments	<u>20,764,483</u>
Total Net Position	<u>\$ 20,764,483</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

***Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended December 31, 2022***

	<u>Custodial Funds</u>
Additions:	
Property Tax Collection for Other Governments	\$ 134,866,469
Amounts Received as Fiscal Agent	20,681,023
Intergovernmental	11,288,400
Licenses, Fees and Permits for Other Governments	24,468,709
Special Assessments for Other Governments	9,130,583
Miscellaneous	<u>1,519,512</u>
Total Additions	<u>201,954,696</u>
Deductions:	
Taxes Distributed to Other Governments	134,746,233
Payments Made to Other Governments	45,072,834
Payments Made on Behalf of Other Governments	<u>23,743,890</u>
Total Deductions	<u>203,562,957</u>
Net Increase in Fiduciary Net Position	(1,608,261)
Net Position Beginning of Year	<u>22,372,744</u>
Net Position End of Year	<u>\$ 20,764,483</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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.

Permanent Improvement Fund – This fund accounts for the cost of various buildings, remodeling projects and for certain major purchases of capital improvements. Revenues consist of a portion of Miami County's one percent (1%) sales tax.

Proprietary Funds

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

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, 2022***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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

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

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

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

D. Basis of Accounting

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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, 2022 but which are not intended to finance 2022 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, 2022***

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 2022.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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 2022, 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, 2022**

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)	(\$3,045,507)	(\$1,806,336)	(\$20,027)	\$1,646,469	\$0
Increase (Decrease):					
Accrued Revenues at December 31, 2022 received during 2023	(4,777,927)	(1,321,246)	(696,515)	(1,235,860)	0
Accrued Revenues at December 31, 2021 received during 2022	9,550,770	1,327,551	726,530	756,522	0
Accrued Expenditures at December 31, 2022 paid during 2023	7,347,139	234,373	176,102	235,060	16,027,353
Accrued Expenditures at December 31, 2021 paid during 2022	(6,738,023)	(197,270)	(121,623)	(374,775)	(10,326,339)
2022 Prepays for 2023	(122,121)	(3,318)	0	(12,006)	0
2021 Prepays for 2022	134,691	10,169	0	8,697	0
Change in Inventory	0	(231,750)	0	0	0
Change in Cash with Fiscal Agent	0	0	0	0	0
Perspective Difference:					
Activity of Funds Reclassified for GAAP Reporting Purposes	72,052	0	0	0	0
Outstanding Encumbrances	(2,304,286)	(557,276)	(25,728)	(675,942)	(1,874,018)
Budget Basis	<u>\$116,788</u>	<u>(\$2,545,103)</u>	<u>\$38,739</u>	<u>\$348,165</u>	<u>\$3,826,996</u>

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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 2022, 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 2022, 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, 2022***

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, 2022, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

J. Capital Assets and Depreciation

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

1. Property, Plant and Equipment - Governmental Activities

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

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

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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, 2022***

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, 2022***

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, 2022***

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 2022.

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, 2022***

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 assets 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 assets 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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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 2 – ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principle

For 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, “Leases,” Statement No. 91, “Conduit Debt Obligations,” Statement No. 92, “Omnibus 2020,” and Statement No. 93, “Replacement of Interbank Offered Rates.”

GASB Statement No. 87 establishes standards of accounting and financial reporting for leases. Statement 87 was evaluated for implementation by the County and was deemed immaterial to the financial statements as a whole. The County will continue to evaluate this Statement each year for future reporting.

GASB Statement No. 91 establishes a single method of reporting conduit debt obligations.

GASB Statement No. 92 establishes accounting and financial reporting requirements for specific issues related to leases, intra-entity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments.

GASB Statement No. 93 establishes accounting and financial reporting requirements related to the replacement of interbank offered rates in hedging derivative instruments and leases.

The implementation of these Statements had no effect on beginning net position/fund balance.

B. Fund Deficits

The fund deficits at December 31, 2022 of \$459 in the Pre-Trial Services Fund (Special Revenue Fund) and of \$24,614 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 \$105,055 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.

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

NOTE 3 – FUND BALANCE CLASSIFICATION

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

Fund Balances	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Inventory of Supplies	\$0	\$689,746	\$0	\$0	\$0	\$0	\$689,746
Prepaid Items	122,121	3,318	0	12,006	0	9,169	146,614
Unclaimed Monies	859,062	0	0	0	0	0	859,062
Total Nonspendable	981,183	693,064	0	12,006	0	9,169	1,695,422
Restricted:							
Probation Services	0	0	0	0	0	1,035,767	1,035,767
Animal Control	0	0	0	0	0	916,709	916,709
Children's Services	0	0	0	0	0	4,246,505	4,246,505
Child Support Enforcement	0	0	0	0	0	4,549,487	4,549,487
Community Development & Assistance	0	0	0	0	0	705,170	705,170
Court Services	0	0	0	0	0	2,751,628	2,751,628
Delinquent Real Estate Tax & Assessment	0	0	0	0	0	553,763	553,763
Developmental Disabilities	0	0	0	16,789,614	0	0	16,789,614
Emergency Services	0	0	0	0	0	4,085,819	4,085,819
Voter Education	0	0	0	0	0	3,732	3,732
Job and Family Services	0	0	1,054,868	0	0	0	1,054,868
Law Library	0	0	0	0	0	263,480	263,480
Litter Control and Recycling	0	0	0	0	0	59,495	59,495
Property Reappraisal	0	0	0	0	0	702,981	702,981
Public Safety	0	0	0	0	0	1,371,197	1,371,197
Roads	0	7,227,466	0	0	0	0	7,227,466
Transit Services	0	0	0	0	0	998,163	998,163
Food Services - Jail	0	0	0	0	0	99,808	99,808
Victim Assistance	0	0	0	0	0	62,110	62,110
Youth Services	0	0	0	0	0	2,741,661	2,741,661
Debt Retirement	0	0	0	0	0	3,004	3,004
Capital Acquisition and Improvement	0	0	0	0	46,845	68,498	115,343
Total Restricted	0	7,227,466	1,054,868	16,789,614	46,845	25,218,977	50,337,770
Committed:							
Municipal Court Restitution	0	0	0	0	0	318	318
Landfill Cleanup/Maintenance	0	0	0	0	0	839,836	839,836
Total Committed	0	0	0	0	0	840,154	840,154
Assigned:							
Goods and Services	1,955,659	0	0	0	0	0	1,955,659
Excess Appropriations FY 2023	9,857,867	0	0	0	0	0	9,857,867
Total Assigned	11,813,526	0	0	0	0	0	11,813,526
Unassigned (Deficits):							
	17,964,231	0	0	0	0	(25,073)	17,939,158
Total Fund Balances	\$30,758,940	\$7,920,530	\$1,054,868	\$16,801,620	\$46,845	\$26,043,227	\$82,626,030

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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

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

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

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

Intergovernmental Revenues	\$11,649,131
Delinquent Tax Revenues	319,960
Loan Revenue	1,277,447
	<u>\$13,246,538</u>

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	(\$8,106,586)
Superfund Site Liability	(2,528,900)
Accrued Interest on Long-Term Debt	(26,305)
Compensated Absences Payable	(3,591,453)
	<u>(\$14,253,244)</u>

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

Net OPEB Asset	\$6,312,630
Deferred Outflows	7,809,978
Net Pension Liability	(17,781,102)
Deferred Inflows	(28,393,622)
	<u>(\$32,052,116)</u>

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MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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	\$11,610,510
Depreciation Expense	<u>(3,904,583)</u>
	\$7,705,927

Governmental revenues not reported in the funds:

Decrease in Shared Revenue	(\$468,934)
Increase in Delinquent Tax Revenue	110,267
Decrease in Loan Revenue	<u>(77,240)</u>
	(\$435,907)

Contractually required contributions reported as deferred outflows:

Pension	\$4,410,235
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Pension and OPEB expense:

Pension	\$3,092,224
OPEB	<u>5,349,137</u>
	\$8,441,361

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

General Obligation Bond Principal Payments	\$1,244,456
Superfund Site Liability Payment	<u>219,120</u>
	\$1,463,576

Expenses not requiring the use of current financial resources:

Increase in Compensated Absences Payable	(\$24,949)
Amortization of General Obligation Bond Premiums	<u>24,936</u>
	(\$13)

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

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

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

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

MIAMI COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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 \$34,721,400 and the bank balance was \$35,916,676. Federal depository insurance covered \$13,275,308 of the bank balance and \$22,641,361 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, 2022**

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	\$7,877,483	AAAm ¹	N/A *	7.97%	\$7,877,483	\$0	\$0
Negotiable C/D's	5,262,592	N/A	Level 2	5.32%	2,207,021	3,055,571	0
Commercial Paper	8,300,561	AA+ ; Aaa ^{1,2}	Level 2	8.40%	8,300,561	0	0
FHLB	17,296,045	AA+ ; Aaa ^{1,2}	Level 2	17.50%	0	10,224,485	7,071,560
AGM	484,230	AA+ ; Aaa ^{1,2}	Level 2	0.49%	484,230	0	0
FNMA	5,046,575	AA+ ; Aaa ^{1,2}	Level 2	5.11%	0	5,046,575	0
FFCB	9,025,663	AA+ ; Aaa ^{1,2}	Level 2	9.13%	0	8,133,993	891,670
FMCC	9,253,421	AA+ ; Aaa ^{1,2}	Level 2	9.36%	1,935,205	7,318,216	0
Corporate Bonds	8,010,562	AA+ ; Aaa ^{1,2}	Level 2	8.10%	6,582,622	1,427,940	0
Municipal Bonds	3,547,267	AA+ ; Aaa ^{1,2}	Level 2	3.59%	0	1,800,385	1,746,882
US Treasury Bonds	704,183	AA+ ; Aaa ^{1,2}	Level 2	0.71%	0	704,183	0
US Treasury Notes	24,041,311	AA+ ; Aaa ^{1,2}	Level 2	24.32%	4,103,825	12,322,166	7,615,320
Total Investments	<u>\$98,849,893</u>			<u>100.00%</u>	<u>\$31,490,947</u>	<u>\$50,033,514</u>	<u>\$17,325,432</u>

¹ Standard & Poor's

² Moody's Investor Service

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

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

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

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

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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 \$679,066 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, 2022***

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 2021. 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, 2022. 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 2022 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, 2022, was \$9.20 per \$1,000 of assessed value. The assessed value upon which the 2022 tax receivable was based was \$3,194,539,170. This amount constitutes \$3,090,000,330 in real property assessed value, \$104,538,840 in public utility assessed value.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 7- RECEIVABLES

Receivables at December 31, 2022, 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, 2022 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	\$135,063	\$0	\$25,226	\$0
Motor Vehicle and Gas Tax Fund	0	23,682	0	0
Other Governmental Funds	0	111,381	0	25,226
Total Interfund Loans	<u>\$135,063</u>	<u>\$135,063</u>	<u>\$25,226</u>	<u>\$25,226</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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 2022, represent due from/to other funds:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Governmental Funds:		
General Fund	\$63,734	\$42,746
Motor Vehicle and Gasoline Tax Fund	28,465	0
Job and Family Services Fund	0	19,168
Other Governmental Funds	<u>37,805</u>	<u>76,347</u>
Total Governmental Funds	130,004	138,261
Enterprise Funds:		
Water Fund	6,159	1,824
Sewer Fund	6,159	0
Transfer Station Fund	<u>0</u>	<u>2,237</u>
Total Enterprise Funds	<u>12,318</u>	<u>4,061</u>
Total Interfund Receivables and Payables	<u><u>\$142,322</u></u>	<u><u>\$142,322</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, 2022 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$0	\$3,179,480
Permanent Improvement Fund	2,126,356	0
Other Governmental Funds	<u>1,536,724</u>	<u>483,600</u>
Total All Transfers	<u><u>\$3,663,080</u></u>	<u><u>\$3,663,080</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, 2022**

NOTE 10 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2022:

Cost:

Class	December 31, 2021	Additions	Deletions	December 31, 2022
<i>Non-Depreciable Capital Assets:</i>				
Land	\$6,046,695	\$0	\$0	\$6,046,695
Construction in Progress	0	3,749,804	0	3,749,804
Total Non-Depreciable Capital Assets	6,046,695	3,749,804	0	9,796,499
<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	22,532,488	1,248,630	(693,784)	23,087,334
Infrastructure	114,251,013	6,612,076	(132,669)	120,730,420
Total Depreciable Capital Assets	190,773,735	7,860,706	(826,453)	197,807,988
Total Cost	\$196,820,430	\$11,610,510	(\$826,453)	\$207,604,487

Accumulated Depreciation:

Class	December 31, 2021	Additions	Deletions	December 31, 2022
Buildings	(\$17,522,182)	(\$848,928)	\$0	(\$18,371,110)
Improvements Other Than Buildings	(230,204)	(4,039)	0	(234,243)
Machinery and Equipment	(15,550,653)	(1,242,700)	653,673	(16,139,680)
Infrastructure	(42,563,543)	(1,808,916)	68,281	(44,304,178)
Total Depreciation	(\$75,866,582)	(\$3,904,583) *	\$721,954	(\$79,049,211)
<i>Net Value:</i>	\$120,953,848			\$128,555,276

* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$409,047
Health	129,305
Human Services	45,524
Public Works	2,467,521
General Government	853,186
Total Depreciation Expense	\$3,904,583

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

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, 2022:

<i>Cost:</i>				
Class	December 31, 2021	Additions	Deletions	December 31, 2022
<i>Non-Depreciable Capital Assets:</i>				
Land	\$445,292	\$0	\$0	\$445,292
Total Non-Depreciable Capital Assets	445,292	0	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	3,290,673	606,535	(146,015)	3,751,193
Total Depreciable Capital Assets	51,676,502	606,535	(146,015)	52,137,022
Total Cost	\$52,121,794	\$606,535	(\$146,015)	\$52,582,314
<i>Accumulated Depreciation:</i>				
Class	December 31, 2021	Additions	Deletions	December 31, 2022
Buildings	(\$1,341,481)	(\$77,410)	\$0	(\$1,418,891)
Improvements Other Than Buildings	(15,198,475)	(852,073)	0	(16,050,548)
Machinery and Equipment	(1,400,044)	(251,804)	73,008	(1,578,840)
Total Depreciation	(\$17,940,000)	(\$1,181,287)	\$73,008	(\$19,048,279)
<i>Net Value:</i>	\$34,181,794			\$33,534,035

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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):

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

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, 2022***

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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>
2022			
Employer	14.0%	18.1%	18.1%
Employee *	10.0%	**	***
2022			
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 \$4,657,412 for 2022.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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, 2021, 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, 2021, and was determined by rolling forward the total pension liability as of January 1, 2021, to December 31, 2021. 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	\$18,778,299
Proportion of the Net Pension Liability-2022	0.236143%
Proportion of the Net Pension Liability-2021	0.239422%
Percentage Change	(0.003279%)
Pension Expense	(\$3,228,323)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred Outflows of Resources	
Differences between expected and actual experience	\$957,289
Changes of assumptions	2,348,207
Change in proportionate share	155,171
County contributions subsequent to the measurement date	4,657,412
Total Deferred Outflows of Resources	\$8,118,079
Deferred Inflows of Resources	
Net difference between projected and actual earnings on pension plan investments	\$22,336,103
Differences between expected and actual experience	411,857
Change in proportionate share	348,938
Total Deferred Inflows of Resources	\$23,096,898

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

\$4,657,412 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, 2023. 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
2023	(\$3,047,894)
2024	(7,783,053)
2025	(5,252,125)
2026	(3,553,159)
Total	(\$19,636,231)

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, 2021 and December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	December 31, 2021
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA (Pre 1/7/13 retirees)	3 percent simple
COLA or Ad Hoc COLA (Post 1/7/13 retirees)	3 percent simple through 2022. 2.05 percent simple, thereafter
Investment Rate of Return	6.9 percent
Actuarial Cost Method	Individual Entry Age
	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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five year period ended December 31, 2020.

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. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	24.00 %	1.03 %
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other Investments	4.00	2.85
Total	<u>100.00 %</u>	4.21 %

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

Discount Rate The discount rate used to measure the total pension liability was 6.9 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 City’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the City’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 6.9 percent, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability	\$49,509,809	\$18,778,299	(\$6,794,406)

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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, 2022***

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.

Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 12 - DEFINED BENEFIT OPEB PLANS (Continued)

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. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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.

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 2022, 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 2022. 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 2022 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 2022.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 12 - DEFINED BENEFIT OPEB PLANS (Continued)

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, 2020, rolled forward to the measurement date of December 31, 2021, 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, 2021, and was determined by rolling forward the total OPEB liability as of January 1, 2021, to December 31, 2021. 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:

	OPERS
Proportionate Share of the Net OPEB Liability (Asset)	(\$6,665,445)
Proportion of the Net OPEB Liability (Asset) -2022	0.236143%
Proportion of the Net OPEB Liability-2021	0.235582%
Percentage Change	0.000561%
OPEB Expense	(\$5,640,801)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred Outflows of Resources	
Change in proportionate share	\$130,451
Total Deferred Outflows of Resources	\$130,451
Deferred Inflows of Resources	
Net difference between projected and actual earnings on OPEB plan investments	\$3,177,612
Changes in assumptions	2,698,100
Differences between expected and actual experience	1,011,046
Total Deferred Inflows of Resources	\$6,886,758

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 12 - DEFINED BENEFIT OPEB PLANS (Continued)

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

Year Ending December 31:	OPERS
2023	(\$4,128,639)
2024	(1,477,028)
2025	(694,291)
2026	(456,349)
Total	(\$6,756,307)

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, 2020, rolled forward to the measurement date of December 31, 2021. 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	2.75 percent
Projected Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	6.00 percent
Prior measurement date	6.00 percent
Investment Rate of Return:	
Current measurement date	6.00 percent
Prior measurement date	6.00 percent
Municipal Bond Rate:	
Current measurement date	1.84 percent
Prior measurement date	2.00 percent
Health Care Cost Trend Rate:	
Current measurement date	5.5 percent initial, 3.5 percent ultimate in 2034
Prior measurement date	8.5 percent initial, 3.5 percent ultimate in 2035
Actuarial Cost Method	Individual Entry Age Normal

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 12 - DEFINED BENEFIT OPEB PLANS (Continued)

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five year period ended December 31, 2020.

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. Best estimates of arithmetic rates of return were provided by OPERS investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	0.91 %
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	100.00 %	3.45 %

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 12 - DEFINED BENEFIT OPEB PLANS (Continued)

Discount Rate A single discount rate of 6.00 percent was used to measure the OPEB liability on the measurement date of December 31, 2021. A single discount rate of 6.00 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. 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 1.84 percent (Fidelity Index’s “20-Year Municipal GO AA Index”).

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 2121. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

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)	(\$3,919,908)	(\$6,665,445)	(\$8,944,286)

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 12 - DEFINED BENEFIT OPEB PLANS (Continued)

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 2022 is 5.50 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.

	<u>1% Decrease</u>	<u>Current Health Care Cost Trend Rate Assumption</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB liability	(\$6,737,475)	(\$6,665,445)	(\$6,579,998)

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

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, 2022, the County's accumulated, unpaid compensated absences amounted to \$3,759,444. Of this amount, \$3,591,453 is recorded as Governmental Activities on the Entity Wide Statement of Net position (\$1,913,496 is reported as due within one year), \$167,991 is recorded as Business-type activities (\$82,253 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, 2022 were as follows:

	Interest Rate	Maturity Date	Balance January 1, 2022	Additions	Retired	Balance December 31, 2022	Amounts Due Within One Year		
Governmental Activities:									
General Obligation Bonds:									
2010	911	Communications Center Bonds	2.35 - 5.75%	2025	\$1,640,000	\$0	(\$390,000)	\$1,250,000	\$405,000
2011		Hobart Building Bonds	2.00 - 5.00%	2022	252,000	0	(252,000)	-	0
2011		Juvenile Detention Center Bonds	2.00 - 5.00%	2022	70,000	0	(70,000)	-	0
2011		Utility Administration Building Bonds	2.00 - 5.00%	2022	57,500	0	(57,500)	-	0
2011		Human Service Building Bonds	2.00 - 5.00%	2022	35,500	0	(35,500)	-	0
2013		Various Purpose Bonds	1.00 - 4.00%	2033	3,340,000	0	(230,000)	3,110,000	235,000
2016		Various Purpose Bonds	1.50 - 4.00%	2035	3,631,872	0	(209,456)	3,422,416	222,825
		Premium on Various Purpose Bonds			349,106	0	(24,936)	324,170	0
Total General Obligation Bonds					<u>9,375,978</u>	<u>0</u>	<u>(1,269,392)</u>	<u>8,106,586</u>	<u>862,825</u>
		Superfund Site Liability			2,748,020	0	(219,120)	2,528,900	166,650
		Compensated Absences			3,591,255	3,591,453	(3,591,255)	3,591,453	1,913,496
Total Governmental Activities Long-term Liabilities					<u>\$15,715,253</u>	<u>\$3,591,453</u>	<u>(\$5,079,767)</u>	<u>\$14,226,939</u>	<u>\$2,942,971</u>

(Continued)

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

NOTE 14 - LONG-TERM LIABILITIES (Continued)

	Interest Rate	Maturity Date	Balance January 1, 2022	Additions	Retired	Balance December 31, 2022	Amounts Due Within One Year	
Business-Type Activities:								
General Obligation Bonds:								
2007	Conwood Sewer	3.875 - 4.4%	2027	\$84,000	\$0	(\$13,000)	\$71,000	\$13,000
2011	County Road 25 Bonds-Sewer	2.00 - 5.00%	2022	4,000	0	(4,000)	0	0
2011	Monin Sewer Bonds	2.00 - 5.00%	2022	18,500	0	(18,500)	0	0
2011	Kessler Sewer Bonds	2.00 - 5.00%	2022	2,497	0	(2,497)	0	0
2011	Lytle Road Sewer Bonds	2.00 - 5.00%	2030	33,712	0	(3,065)	30,647	3,065
2011	Camp Troy Sewer Bonds (2)	2.00 - 5.00%	2030	43,640	0	(3,967)	39,673	3,967
2016	County Road 25-A Refunding Bonds	1.50 - 4.00%	2028	978,125	0	(131,250)	846,875	131,250
2016	Merrimont Refunding Bonds	1.50 - 3.00%	2025	257,112	0	(62,541)	194,571	62,541
2016	Cedar Ridge Refunding Bonds	1.50 - 3.00%	2025	22,654	0	(5,510)	17,144	5,510
	Total Sewer Bonds			<u>1,444,240</u>	<u>0</u>	<u>(244,330)</u>	<u>1,199,910</u>	<u>219,333</u>
2016	Transfer Station Refunding Bonds	1.50 - 4.00%	2028	525,998	0	(70,581)	455,417	70,581
2016	Transfer Station Improvement Bonds	1.50 - 4.00%	2035	443,128	0	(25,545)	417,583	27,175
	Total Transfer Station Bonds			<u>969,126</u>	<u>0</u>	<u>(96,126)</u>	<u>873,000</u>	<u>97,756</u>
2007	Conwood Water	3.875 - 4.4%	2027	92,000	0	(14,000)	78,000	14,000
2007	Rosewood/Stonewood Water	3.875 - 4.4%	2027	82,000	0	(13,000)	69,000	13,000
2007	Wonder Way Waterline	3.875 - 4.4%	2027	32,000	0	(5,000)	27,000	5,000
2011	Water Line Improvement Bonds	2.00 - 5.00%	2022	60,000	0	(60,000)	0	0
2011	Lytle Road Water Bonds	2.00 - 5.00%	2030	93,192	0	(8,472)	84,720	8,472
2011	South Co. Rd. 25-A Water Bonds	2.00 - 5.00%	2030	159,456	0	(14,496)	144,960	14,496
2016	UVMC Water Tower Refunding Bonds	1.50 - 4.00%	2028	60,878	0	(8,169)	52,709	8,169
2016	Merrimont Water Refunding Bonds	1.50 - 3.00%	2025	58,142	0	(14,143)	43,999	14,143
2016	Cedar Ridge Water Refunding Bonds	1.50 - 3.00%	2025	32,092	0	(7,806)	24,286	7,806
	Total Water Bonds			<u>669,760</u>	<u>0</u>	<u>(145,086)</u>	<u>524,674</u>	<u>85,086</u>
	Total General Obligation Bonds			<u>3,083,126</u>	<u>0</u>	<u>(485,542)</u>	<u>2,597,584</u>	<u>402,175</u>

(Continued)

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

NOTE 14 - LONG-TERM LIABILITIES (Continued)

	Interest Rate	Maturity Date	Balance January 1, 2022	Additions	Retired	Balance December 31, 2022	Amounts Due Within One Year
Ohio Public Works Commission Loans:							
2006 Merrimont Area Water Replacement	0.00%	2026	\$40,000	\$0	(\$10,000)	\$30,000	\$10,000
2006 Merrimont Area Sewer Replacement	0.00%	2026	40,000	0	(10,000)	30,000	10,000
2008 Casstown Sanitary Sewer	0.00%	2028	78,750	0	(11,250)	67,500	11,250
2011 Camp Troy Sewer Extension	0.00%	2033	55,000	0	(5,000)	50,000	5,000
2011 Camp Troy Water Extension	0.00%	2033	27,500	0	(2,500)	25,000	2,500
2017 Phoneton Waterline	0.00%	2037	155,000	0	(10,000)	145,000	10,000
Total Ohio Public Works Commission Loans			396,250	0	(48,750)	347,500	48,750
Ohio Water Development Authority Loans:							
2009 Casstown Sewers	0.00%	2029	453,542	0	(60,472)	393,070	60,472
2010 Fletcher Sanitary Sewers	0.00%	2031	671,237	0	(70,657)	600,580	70,657
2010 Hilltop Combined Sewer Separation	0.00%	2031	28,634	0	(3,182)	25,452	3,182
2010 N. County Rd. 25A Sanitary Sewers	0.00%	2031	87,636	0	(9,737)	77,899	9,737
2010 Brandt Phase III Sewers	0.00%	2032	105,972	0	(9,634)	96,338	9,634
2011 Brandt Sanitary Sewers Phase II	0.00%	2033	470,124	0	(42,739)	427,385	42,739
2011 Camp Troy Sewer Extension	0.00%	2032	188,308	0	(17,934)	170,374	17,934
2012 Camp Troy Waterline	2.00%	2032	134,568	0	(11,640)	122,928	11,873
2013 Phoneton Sanitary Sewers	0.00%	2033	1,097,444	0	(91,454)	1,005,990	91,454
2013 Boone Hill Sanitary Sewers	0.00%	2033	375,143	0	(32,621)	342,522	32,621
Total Ohio Water Development Authority Loans			3,612,608	0	(350,070)	3,262,538	350,303
Transfer Facility Postclosure Care Liability			61,952	5,079	0	67,031	0
Compensated Absences Payable			176,808	167,991	(176,808)	167,991	82,253
Total Business-Type Activities Long-term Liabilities			\$7,330,744	\$173,070	(\$1,061,170)	\$6,442,644	\$883,481

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MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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, 2022 follows:

Years	General Obligation Bonds			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
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	510,651	184,702	359,349	41,393
2028-2032	2,855,862	608,359	534,137	64,516
2033-2035	1,284,603	90,073	115,397	9,327
Totals	\$7,782,416	\$1,927,824	\$2,597,584	\$415,229

Years	OPWC Loans		OWDA Loans	
	Principal	Interest	Principal	Interest
	2023	\$48,750	\$0	\$350,302
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	28,750	0	351,286	1,416
2028-2032	98,750	0	1,400,834	3,097
2033-2037	45,000	0	107,758	0
Totals	\$347,500	\$0	\$3,262,538	\$12,660

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 14 - LONG-TERM LIABILITIES (Continued)

B. Defeased Debt

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 “2021 Bonds”). The net proceeds of the 2021 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 \$2,110,000 at December 31, 2022 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, 2022, 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 \$3,262,538 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 \$347,500 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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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 2022, the County's property tax revenues were reduced under agreements entered into by other governments as follows: CRAs - \$337,552 and Ezones - \$42,611.

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, 2023, 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, 2022***

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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 \$191,145 in revenues in 2022 leaving the fund balance in the Superfund Cleanup Fund at \$839,836. 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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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 2022, the cost estimate to close the Miami County Transfer Facility is \$67,031 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

Until January 1, 2022, the County maintained 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.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 18 - RISK MANAGEMENT

B. Self Insurance (Continued)

All funds of the County from which employee salaries were paid participated in the health insurance program and made payments to the Hospitalization Fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The County maintained the Hospitalization Fund to allow for a claims run out in 2022 (claims incurred prior to December 31, 2022 but paid in 2023). The revenues and expenses of the fund reflect the 2022 activity.

Changes in the Hospitalization Fund's claims liability amount in fiscal years 2021 and 2022 were as follows:

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2021	\$436,277	5,301,729	(5,434,245)	\$303,761
2022	303,761	618,770	(922,531)	0

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 2022, the County contributed \$1,127,876 by voted levy for the operations of the organization. Miami County acts as the fiscal agent for the Tri County Board and its financial activity is included as an agency of the County. Financial information may be obtained from the County Auditor, Matthew W. Gearhardt, 201 West Main Street, Troy, Ohio 45373-2363.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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 2022, the County spent \$6,309,318 of the balance on deposit with West Con while receiving \$6,407,820. The balance at December 31, 2022 was \$679,066. 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	\$2,405,827
Motor Vehicle and Gasoline Tax	557,276
Job and Family Services	25,728
Board of Development Disabilities	675,942
American Rescue Plan	1,874,018
Permanent Improvement Fund	8,493,402
Other Governmental Funds	<u>1,613,750</u>
Total Governmental Funds	15,645,943
Proprietary Funds:	
Water	293,053
Sewer	194,732
Transfer Station	<u>948,572</u>
Total	<u>\$17,082,300</u>



REQUIRED SUPPLEMENTARY INFORMATION

MIAMI COUNTY, OHIO

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

Ohio Public Employees Retirement System

Year	2014	2015	2016	2017
County's proportion of the net pension liability	0.245567%	0.245567%	0.244371%	0.250906%
County's proportionate share of the net pension liability	\$27,297,071	\$27,921,978	\$39,552,846	\$51,328,217
County's covered payroll	\$28,940,054	\$27,155,059	\$27,700,423	\$29,329,008
County's proportionate share of the net pension liability as a percentage of its covered payroll	94.32%	102.82%	142.79%	175.01%
Plan fiduciary net position as a percentage of the total pension liability	86.36%	86.45%	81.08%	77.25%

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

(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

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
0.241982%	0.237851%	0.235776%	0.239422%	0.236143%
\$34,802,111	\$59,619,311	\$42,676,883	\$32,432,937	\$18,778,299
\$27,882,887	\$28,713,022	\$29,815,473	\$31,303,594	\$30,491,376
124.82%	207.64%	143.14%	103.61%	61.59%
84.66%	74.70%	82.17%	86.88%	92.62%

MIAMI COUNTY, OHIO

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

Ohio Public Employees Retirement System

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

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

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

See accompanying notes to the required supplemental information.

MIAMI COUNTY, OHIO

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$3,747,368	\$4,145,501	\$4,311,868	\$4,532,996	\$4,414,484	\$4,657,412
<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>4,657,412</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$27,882,887	\$28,713,022	\$29,815,473	\$31,303,594	\$30,491,376	\$32,143,367
13.44%	14.44%	14.46%	14.48%	14.48%	14.49%

MIAMI COUNTY, OHIO

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

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

<u>2020</u>	<u>2021</u>	<u>2022</u>
0.231235%	0.235582%	0.236143%
\$29,243,767	(\$3,838,880)	(\$6,665,445)
\$29,815,473	\$31,303,594	\$30,491,376
98.08%	(12.26%)	(21.86%)
47.80%	115.57%	128.23%

MIAMI COUNTY, OHIO

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

Ohio Public Employees Retirement System

Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Contractually required contribution	\$289,401	\$543,101	\$554,008	\$586,580
Contributions in relation to the contractually required contribution	<u>289,401</u>	<u>543,101</u>	<u>554,008</u>	<u>586,580</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's covered payroll	\$28,940,054	\$27,155,059	\$27,700,423	\$29,329,008
Contributions as a percentage of covered payroll	1.00%	2.00%	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.

See accompanying notes to the required supplemental information.

MIAMI COUNTY, OHIO

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$278,830	\$0	\$0	\$0	\$0	\$0
<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>	<u>\$0</u>
\$27,882,887	\$28,713,022	\$29,815,473	\$31,303,594	\$30,491,376	\$32,143,367
1.00%	0.00%	0.00%	0.00%	0.00%	0.00%

MIAMI COUNTY, OHIO

***Notes to the Required Supplementary Information
For the Year Ended December 31, 2022***

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

NET PENSION LIABILITY

Changes in benefit terms: There were no changes in benefit terms for the period 2014-2022.

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.

2022: The following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date:

- Change in COLA from 0.5% to 3.00% for post 1/7/13 retirees.
- Reduction in actuarial assumed rate of return from 7.20% to 6.90%.
- Pre-retirement mortality rates are based on Pub-2010 General Employee/Safety Employee mortality tables.
- Post-retirement mortality rates are based on PubG-2010 Retiree mortality tables.
- Post-retirement mortality rates for disabled retirees are based on PubNS-2010 Disabled Retiree mortality tables for all divisions.

MIAMI COUNTY, OHIO

***Notes to the Required Supplementary Information
For the Year Ended December 31, 2022***

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS) (Continued)

NET OPEB LIABILITY (ASSET)

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

2022: Group plans for non-Medicare retirees and re-employed retirees replaced with individual medical plans. OPERS will provide a subsidy or allowance via an HRA.

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%

2022: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- Change in health care cost trend rate from 8.5% to 5.5%
- The Municipal Bond Rate changed from 2.00% to 1.84%
- Pre-retirement mortality rates are based on Pub-2010 General Employee/Safety Employee mortality tables.
- Post-retirement mortality rates are based on PubG-2010 Retiree mortality tables.
- Post-retirement mortality rates for disabled retirees are based on PubNS-2010 Disabled Retiree mortality tables for all divisions.



*C*OMBINING AND *I*NDIVIDUAL *F*UND
*S*TATEMENTS AND *S*CHEDULES

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Child Support Enforcement Agency Fund

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

Dog and Kennel Fund

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

Shelter / Domestic Violence Fund

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

Youth Services Subsidy Fund

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

E-911 Emergency Operations Fund

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

Public Defender Fund

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

Delinquent Tax Collection Fund

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

(Continued)

Special Revenue Funds

Real Estate Appraisal Fund

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

Pre-Trial Services Fund

This fund is to account for screening services for defendants entering the Criminal Justice System that will establish release alternatives to better manage jail population through the Miami County Municipal Court System. (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

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

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

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

General Obligation Debt Fund

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

Special Assessment Debt Fund

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

Capital Projects Funds

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

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, 2022**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in Pooled Cash and Investments	\$ 25,487,703	\$ 3,004	\$ 69,110	\$ 25,559,817
Receivables:				
Taxes	624,040	0	0	624,040
Accounts	67,489	0	0	67,489
Intergovernmental	2,303,958	0	0	2,303,958
Loans	1,277,447	0	0	1,277,447
Due from Other Funds	37,805	0	0	37,805
Prepaid Items	9,169	0	0	9,169
Total Assets	\$ 29,807,611	\$ 3,004	\$ 69,110	\$ 29,879,725
Liabilities:				
Accounts Payable	\$ 605,911	\$ 0	\$ 0	\$ 605,911
Accrued Wages and Benefits Payable	194,371	0	0	194,371
Intergovernmental Payable	4,183	0	0	4,183
Due to Other Funds	76,347	0	0	76,347
Interfund Loans Payable	111,381	0	0	111,381
Advances from Other Funds	0	0	25,226	25,226
Total Liabilities	992,193	0	25,226	1,017,419
Deferred Inflows of Resources:				
Unavailable Amounts	2,677,851	0	0	2,677,851
Property Tax Levy for Next Fiscal Year	141,228	0	0	141,228
Total Deferred Inflows of Resources	2,819,079	0	0	2,819,079
Fund Balances:				
Nonspendable	9,169	0	0	9,169
Restricted	25,147,475	3,004	68,498	25,218,977
Committed	840,154	0	0	840,154
Unassigned	(459)	0	(24,614)	(25,073)
Total Fund Balances	25,996,339	3,004	43,884	26,043,227
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 29,807,611	\$ 3,004	\$ 69,110	\$ 29,879,725

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2022***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 2,984,242	\$ 0	\$ 0	\$ 2,984,242
Intergovernmental Revenues	9,415,840	0	0	9,415,840
Charges for Services	5,404,704	0	0	5,404,704
Licenses and Permits	25	0	0	25
Fines and Forfeitures	320,083	0	0	320,083
All Other Revenues	589,810	0	5,508	595,318
Total Revenue	<u>18,714,704</u>	<u>0</u>	<u>5,508</u>	<u>18,720,212</u>
Expenditures:				
Current:				
Public Safety	5,716,321	0	0	5,716,321
Health	451,703	0	0	451,703
Human Services	6,153,438	0	0	6,153,438
Conservation and Recreation	133,275	0	0	133,275
Public Works	2,117,843	0	0	2,117,843
General Government	3,339,499	0	0	3,339,499
Debt Service:				
Principal Retirement	0	1,244,456	0	1,244,456
Interest and Fiscal Charges	0	365,068	895	365,963
Total Expenditures	<u>17,912,079</u>	<u>1,609,524</u>	<u>895</u>	<u>19,522,498</u>
Excess (Deficiency) of Revenues Over Expenditures	802,625	(1,609,524)	4,613	(802,286)
Other Financing Sources (Uses):				
Transfers In	0	1,536,724	0	1,536,724
Transfers Out	(483,600)	0	0	(483,600)
Total Other Financing Sources (Uses)	<u>(483,600)</u>	<u>1,536,724</u>	<u>0</u>	<u>1,053,124</u>
Net Change in Fund Balance	319,025	(72,800)	4,613	250,838
Fund Balances at Beginning of Year	25,677,314	75,804	39,271	25,792,389
Fund Balances End of Year	<u>\$ 25,996,339</u>	<u>\$ 3,004</u>	<u>\$ 43,884</u>	<u>\$ 26,043,227</u>

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022***

	Child Support Enforcement Agency	Dog and Kennel	Shelter/Domestic Violence	Youth Services Subsidy
Assets:				
Equity in Pooled Cash and Investments	\$ 4,619,148	\$ 928,477	\$ 47,806	\$ 1,425,569
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	1,325	0
Intergovernmental	5,749	2,500	116,185	122,014
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	1,063	0	0	0
Total Assets	\$ 4,625,960	\$ 930,977	\$ 165,316	\$ 1,547,583
Liabilities:				
Accounts Payable	493	3,408	12,206	18,070
Accrued Wages and Benefits Payable	31,722	8,360	4,599	6,898
Intergovernmental Payable	0	0	0	1,680
Due to Other Funds	43,195	0	0	0
Interfund Loans Payable	0	0	0	0
Total Liabilities	75,410	11,768	16,805	26,648
Deferred Inflows of Resources:				
Unavailable Amounts	0	2,500	86,401	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	0	2,500	86,401	0
Fund Balances:				
Nonspendable	1,063	0	0	0
Restricted	4,549,487	916,709	62,110	1,520,935
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	4,550,550	916,709	62,110	1,520,935
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 4,625,960	\$ 930,977	\$ 165,316	\$ 1,547,583

MIAMI COUNTY, OHIO

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy
\$ 3,499,625	\$ 751,374	\$ 553,763	\$ 715,374	\$ 0	\$ 195,639
448,173	0	0	0	0	143,855
0	870	0	0	0	0
26,117	100,620	0	0	0	9,250
0	0	0	0	0	0
0	0	0	0	0	0
6,868	1,238	0	0	0	0
<u>\$ 3,980,783</u>	<u>\$ 854,102</u>	<u>\$ 553,763</u>	<u>\$ 715,374</u>	<u>\$ 0</u>	<u>\$ 348,744</u>
9,598	0	0	0	0	65,588
48,731	5,331	0	12,393	0	0
1,700	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	459	0
<u>60,029</u>	<u>5,331</u>	<u>0</u>	<u>12,393</u>	<u>459</u>	<u>65,588</u>
0	0	0	0	0	11,877
0	0	0	0	0	141,228
0	0	0	0	0	153,105
6,868	1,238	0	0	0	0
3,913,886	847,533	553,763	702,981	0	130,051
0	0	0	0	0	0
0	0	0	0	(459)	0
<u>3,920,754</u>	<u>848,771</u>	<u>553,763</u>	<u>702,981</u>	<u>(459)</u>	<u>130,051</u>
<u>\$ 3,980,783</u>	<u>\$ 854,102</u>	<u>\$ 553,763</u>	<u>\$ 715,374</u>	<u>\$ 0</u>	<u>\$ 348,744</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022**

	Community Based Corrections Act Grant	Superfund Cleanup	Emergency Management Agency	Enforcement and Education
Assets:				
Equity in Pooled Cash and Investments	\$ 1,632	\$ 809,750	\$ 201,591	\$ 436,077
Receivables:				
Taxes	0	32,012	0	0
Accounts	0	0	0	0
Intergovernmental	18,900	0	118,622	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 20,532	\$ 841,762	\$ 320,213	\$ 436,077
Liabilities:				
Accounts Payable	0	1,926	0	833
Accrued Wages and Benefits Payable	530	0	15,178	0
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Interfund Loans Payable	0	0	14,480	5,299
Total Liabilities	530	1,926	29,658	6,132
Deferred Inflows of Resources:				
Unavailable Amounts	9,450	0	118,622	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	9,450	0	118,622	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	10,552	0	171,933	429,945
Committed	0	839,836	0	0
Unassigned	0	0	0	0
Total Fund Balances	10,552	839,836	171,933	429,945
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 20,532	\$ 841,762	\$ 320,213	\$ 436,077

MIAMI COUNTY, OHIO

Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board
\$ 970,539	\$ 925,098	\$ 59,495	\$ 1,004,754	\$ 624,250	\$ 4,475,088
0	0	0	0	0	0
27,978	7,335	0	0	0	0
238,095	246,834	0	41,603	40,869	1,069,109
0	0	0	0	1,277,447	0
14,250	0	0	16,805	0	6,750
0	0	0	0	0	0
<u>\$ 1,250,862</u>	<u>\$ 1,179,267</u>	<u>\$ 59,495</u>	<u>\$ 1,063,162</u>	<u>\$ 1,942,566</u>	<u>\$ 5,550,947</u>
10,607	2,087	0	103,566	0	336,831
36,605	16,853	0	4,763	0	0
0	0	0	0	0	0
2,865	0	0	12,110	0	0
0	1,143	0	0	90,000	0
<u>50,077</u>	<u>20,083</u>	<u>0</u>	<u>120,439</u>	<u>90,000</u>	<u>336,831</u>
0	123,417	0	0	1,277,447	967,611
0	0	0	0	0	0
0	123,417	0	0	1,277,447	967,611
0	0	0	0	0	0
1,200,785	1,035,767	59,495	942,723	575,119	4,246,505
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,200,785</u>	<u>1,035,767</u>	<u>59,495</u>	<u>942,723</u>	<u>575,119</u>	<u>4,246,505</u>
<u>\$ 1,250,862</u>	<u>\$ 1,179,267</u>	<u>\$ 59,495</u>	<u>\$ 1,063,162</u>	<u>\$ 1,942,566</u>	<u>\$ 5,550,947</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022**

	<u>Legal Research</u>	<u>One-Stop Shop</u>	<u>Law Enforcement</u>	<u>Court Computerization</u>
Assets:				
Equity in Pooled Cash and Investments	\$ 274,471	\$ 55,440	\$ 645,956	\$ 819,967
Receivables:				
Taxes	0	0	0	0
Accounts	2,981	0	0	16,095
Intergovernmental	0	0	110,986	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 277,452</u>	<u>\$ 55,440</u>	<u>\$ 756,942</u>	<u>\$ 836,062</u>
Liabilities:				
Accounts Payable	13,224	0	3,340	0
Accrued Wages and Benefits Payable	748	0	0	0
Intergovernmental Payable	0	0	803	0
Due to Other Funds	0	0	18,177	0
Interfund Loans Payable	0	0	0	0
Total Liabilities	<u>13,972</u>	<u>0</u>	<u>22,320</u>	<u>0</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	60,526	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>60,526</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	263,480	55,440	674,096	836,062
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>263,480</u>	<u>55,440</u>	<u>674,096</u>	<u>836,062</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 277,452</u>	<u>\$ 55,440</u>	<u>\$ 756,942</u>	<u>\$ 836,062</u>

MIAMI COUNTY, OHIO

Dispute Resolution	Court Security Grant	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution
\$ 486,958	\$ 259,513	\$ 89,837	\$ 573,124	\$ 1,567	\$ 3,831
0	0	0	0	0	0
3,480	1,294	0	6,131	0	0
20,000	0	16,505	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 510,438</u>	<u>\$ 260,807</u>	<u>\$ 106,342</u>	<u>\$ 579,255</u>	<u>\$ 1,567</u>	<u>\$ 3,831</u>
0	5,860	6,534	0	0	3,513
1,660	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,660</u>	<u>5,860</u>	<u>6,534</u>	<u>0</u>	<u>0</u>	<u>3,513</u>
20,000	0	0	0	0	0
0	0	0	0	0	0
<u>20,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
488,778	254,947	99,808	579,255	1,567	0
0	0	0	0	0	318
0	0	0	0	0	0
<u>488,778</u>	<u>254,947</u>	<u>99,808</u>	<u>579,255</u>	<u>1,567</u>	<u>318</u>
<u>\$ 510,438</u>	<u>\$ 260,807</u>	<u>\$ 106,342</u>	<u>\$ 579,255</u>	<u>\$ 1,567</u>	<u>\$ 3,831</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022**

	Children's Services Trust	D.A.R.E. Trust	Voter Education	Total Nonmajor Special Revenue Funds
Assets:				
Equity in Pooled Cash and Investments	\$ 18,374	\$ 1,657	\$ 11,959	\$ 25,487,703
Receivables:				
Taxes	0	0	0	624,040
Accounts	0	0	0	67,489
Intergovernmental	0	0	0	2,303,958
Loans	0	0	0	1,277,447
Due from Other Funds	0	0	0	37,805
Prepaid Items	0	0	0	9,169
Total Assets	\$ 18,374	\$ 1,657	\$ 11,959	\$ 29,807,611
Liabilities:				
Accounts Payable	0	0	8,227	605,911
Accrued Wages and Benefits Payable	0	0	0	194,371
Intergovernmental Payable	0	0	0	4,183
Due to Other Funds	0	0	0	76,347
Interfund Loans Payable	0	0	0	111,381
Total Liabilities	0	0	8,227	992,193
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	2,677,851
Property Tax Levy for Next Fiscal Year	0	0	0	141,228
Total Deferred Inflows of Resources	0	0	0	2,819,079
Fund Balances:				
Nonspendable	0	0	0	9,169
Restricted	18,374	1,657	3,732	25,147,475
Committed	0	0	0	840,154
Unassigned	0	0	0	(459)
Total Fund Balances	18,374	1,657	3,732	25,996,339
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 18,374	\$ 1,657	\$ 11,959	\$ 29,807,611

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022***

	Child Support Enforcement Agency	Dog and Kennel	Shelter/Domestic Violence	Youth Services Subsidy
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,683,167	0	233,111	532,475
Charges for Services	302,369	341,475	21,614	6,463
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	14,928	0	5,885
All Other Revenue	259,529	40,432	500	0
Total Revenue	<u>2,245,065</u>	<u>396,835</u>	<u>255,225</u>	<u>544,823</u>
Expenditures:				
Current:				
Public Safety	0	0	0	496,422
Health	0	451,703	0	0
Human Services	1,998,527	0	215,578	0
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Total Expenditures	<u>1,998,527</u>	<u>451,703</u>	<u>215,578</u>	<u>496,422</u>
Excess (Deficiency) of Revenues Over Expenditures	246,538	(54,868)	39,647	48,401
Other Financing Sources (Uses):				
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	246,538	(54,868)	39,647	48,401
Fund Balances at Beginning of Year	4,304,012	971,577	22,463	1,472,534
Fund Balances End of Year	<u>\$ 4,550,550</u>	<u>\$ 916,709</u>	<u>\$ 62,110</u>	<u>\$ 1,520,935</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, 2022***

	E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal
Revenues:				
Taxes	\$ 2,676,022	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	847,740	0	0
Charges for Services	209,719	78,244	235,181	1,296,973
Licenses and Permits	0	0	0	25
Fines and Forfeitures	0	0	0	0
All Other Revenue	88,276	0	5,489	0
Total Revenue	<u>2,974,017</u>	<u>925,984</u>	<u>240,670</u>	<u>1,296,998</u>
Expenditures:				
Current:				
Public Safety	2,763,633	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	672,352	240,981	972,906
Total Expenditures	<u>2,763,633</u>	<u>672,352</u>	<u>240,981</u>	<u>972,906</u>
Excess (Deficiency) of Revenues Over Expenditures	210,384	253,632	(311)	324,092
Other Financing Sources (Uses):				
Transfers Out	(483,600)	0	0	0
Total Other Financing Sources (Uses)	<u>(483,600)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(273,216)	253,632	(311)	324,092
Fund Balances at Beginning of Year	4,193,970	595,139	554,074	378,889
Fund Balances End of Year	<u>\$ 3,920,754</u>	<u>\$ 848,771</u>	<u>\$ 553,763</u>	<u>\$ 702,981</u>

MIAMI COUNTY, OHIO

Pre-Trial Services	County Conservancy	Community Based Corrections Act Grant	Superfund Cleanup	Emergency Management Agency	Enforcement and Education
\$ 0	\$ 117,075	\$ 0	\$ 191,145	\$ 0	\$ 0
0	15,494	38,250	0	156,076	65,187
0	0	0	0	2,877	0
0	0	0	0	0	0
0	0	0	0	0	14,276
0	0	0	92	326	0
<u>0</u>	<u>132,569</u>	<u>38,250</u>	<u>191,237</u>	<u>159,279</u>	<u>79,463</u>
0	0	0	0	149,034	0
0	0	0	0	0	0
0	0	0	0	0	0
0	133,275	0	0	0	0
0	0	0	92,072	0	0
0	0	37,131	0	0	8,437
<u>0</u>	<u>133,275</u>	<u>37,131</u>	<u>92,072</u>	<u>149,034</u>	<u>8,437</u>
0	(706)	1,119	99,165	10,245	71,026
<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>
0	(706)	1,119	99,165	10,245	71,026
(459)	130,757	9,433	740,671	161,688	358,919
<u>\$ (459)</u>	<u>\$ 130,051</u>	<u>\$ 10,552</u>	<u>\$ 839,836</u>	<u>\$ 171,933</u>	<u>\$ 429,945</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, 2022***

	Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	493,668	20,000	1,054,945
Charges for Services	1,922,430	251,228	0	332,807
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	20,200	0	0
All Other Revenue	1,470	83	0	22,112
Total Revenue	<u>1,923,900</u>	<u>765,179</u>	<u>20,000</u>	<u>1,409,864</u>
Expenditures:				
Current:				
Public Safety	2,044,689	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	1,671,572
General Government	0	702,214	28,064	0
Total Expenditures	<u>2,044,689</u>	<u>702,214</u>	<u>28,064</u>	<u>1,671,572</u>
Excess (Deficiency) of Revenues Over Expenditures	(120,789)	62,965	(8,064)	(261,708)
Other Financing Sources (Uses):				
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(120,789)	62,965	(8,064)	(261,708)
Fund Balances at Beginning of Year	1,321,574	972,802	67,559	1,204,431
Fund Balances End of Year	<u>\$ 1,200,785</u>	<u>\$ 1,035,767</u>	<u>\$ 59,495</u>	<u>\$ 942,723</u>

MIAMI COUNTY, OHIO

Community Development Block Grant	Children's Services Board	Legal Research	One-Stop Shop	Law Enforcement	Court Computerization
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
349,119	3,368,002	0	0	107,461	0
0	65,225	4,751	0	40,309	205,326
0	0	0	0	0	0
0	0	68,333	0	104,057	0
80,752	57,166	0	0	0	806
<u>429,871</u>	<u>3,490,393</u>	<u>73,084</u>	<u>0</u>	<u>251,827</u>	<u>206,132</u>
0	0	0	0	155,556	0
0	0	0	0	0	0
0	3,939,333	0	0	0	0
0	0	0	0	0	0
354,199	0	0	0	0	0
0	0	80,400	0	0	147,945
<u>354,199</u>	<u>3,939,333</u>	<u>80,400</u>	<u>0</u>	<u>155,556</u>	<u>147,945</u>
75,672	(448,940)	(7,316)	0	96,271	58,187
0	0	0	0	0	0
0	0	0	0	0	0
75,672	(448,940)	(7,316)	0	96,271	58,187
499,447	4,695,445	270,796	55,440	577,825	777,875
<u>\$ 575,119</u>	<u>\$ 4,246,505</u>	<u>\$ 263,480</u>	<u>\$ 55,440</u>	<u>\$ 674,096</u>	<u>\$ 836,062</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, 2022***

	Dispute Resolution	Court Security Grant	Food Services	Common Pleas Court - Special Projects
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	70,560	5,000	90,588	0
Charges for Services	0	0	0	87,713
Licenses and Permits	0	0	0	0
Fines and Forfeitures	69,142	23,262	0	0
All Other Revenue	0	0	0	0
Total Revenue	139,702	28,262	90,588	87,713
Expenditures:				
Current:				
Public Safety	0	0	106,987	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	98,260	8,657	0	27,124
Total Expenditures	98,260	8,657	106,987	27,124
Excess (Deficiency) of Revenues Over Expenditures	41,442	19,605	(16,399)	60,589
Other Financing Sources (Uses):				
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	41,442	19,605	(16,399)	60,589
Fund Balances at Beginning of Year	447,336	235,342	116,207	518,666
Fund Balances End of Year	\$ 488,778	\$ 254,947	\$ 99,808	\$ 579,255

MIAMI COUNTY, OHIO

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	\$ 2,984,242
0	0	0	0	284,997	9,415,840
0	0	0	0	0	5,404,704
0	0	0	0	0	25
0	0	0	0	0	320,083
0	32,777	0	0	0	589,810
<u>0</u>	<u>32,777</u>	<u>0</u>	<u>0</u>	<u>284,997</u>	<u>18,714,704</u>
0	0	0	0	0	5,716,321
0	0	0	0	0	451,703
0	0	0	0	0	6,153,438
0	0	0	0	0	133,275
0	0	0	0	0	2,117,843
0	32,841	0	0	282,187	3,339,499
<u>0</u>	<u>32,841</u>	<u>0</u>	<u>0</u>	<u>282,187</u>	<u>17,912,079</u>
0	(64)	0	0	2,810	802,625
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(483,600)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(483,600)</u>
0	(64)	0	0	2,810	319,025
1,567	382	18,374	1,657	922	25,677,314
<u>\$ 1,567</u>	<u>\$ 318</u>	<u>\$ 18,374</u>	<u>\$ 1,657</u>	<u>\$ 3,732</u>	<u>\$ 25,996,339</u>

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2022***

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Assets:			
Equity in Pooled Cash and Investments	\$ 275	\$ 2,729	\$ 3,004
Total Assets	<u>\$ 275</u>	<u>\$ 2,729</u>	<u>\$ 3,004</u>
Liabilities:			
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:			
Restricted	275	2,729	3,004
Total Fund Balances	<u>275</u>	<u>2,729</u>	<u>3,004</u>
Total Liabilities and Fund Balances	<u>\$ 275</u>	<u>\$ 2,729</u>	<u>\$ 3,004</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2022***

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Revenues:			
Total Revenue	\$ 0	\$ 0	\$ 0
Expenditures:			
Current:			
Debt Service:			
Principal Retirement	1,244,456	0	1,244,456
Interest and Fiscal Charges	365,068	0	365,068
Total Expenditures	1,609,524	0	1,609,524
Excess (Deficiency) of Revenues Over Expenditures	(1,609,524)	0	(1,609,524)
Other Financing Sources (Uses):			
Transfers In	1,536,724	0	1,536,724
Total Other Financing Sources (Uses)	1,536,724	0	1,536,724
Net Change in Fund Balance	(72,800)	0	(72,800)
Fund Balances at Beginning of Year	73,075	2,729	75,804
Fund Balances End of Year	\$ 275	\$ 2,729	\$ 3,004

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2022***

	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Projects Funds
Assets:			
Equity in Pooled Cash and Investments	\$ 68,498	\$ 612	\$ 69,110
Total Assets	<u>\$ 68,498</u>	<u>\$ 612</u>	<u>\$ 69,110</u>
Liabilities:			
Advances from Other Funds	\$ 0	\$ 25,226	\$ 25,226
Total Liabilities	<u>0</u>	<u>25,226</u>	<u>25,226</u>
Fund Balances:			
Restricted	68,498	0	68,498
Unassigned	0	(24,614)	(24,614)
Total Fund Balances	<u>68,498</u>	<u>(24,614)</u>	<u>43,884</u>
Total Liabilities and Fund Balances	<u>\$ 68,498</u>	<u>\$ 612</u>	<u>\$ 69,110</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022***

	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Project Funds
Revenues:			
All Other Revenues	\$ 0	\$ 5,508	\$ 5,508
Total Revenue	<u>0</u>	<u>5,508</u>	<u>5,508</u>
Expenditures:			
Debt Service:			
Interest and Fiscal Charges	0	895	895
Total Expenditures	<u>0</u>	<u>895</u>	<u>895</u>
Net Change in Fund Balance	0	4,613	4,613
Fund Balances at Beginning of Year	68,498	(29,227)	39,271
Fund Balances End of Year	<u>\$ 68,498</u>	<u>\$ (24,614)</u>	<u>\$ 43,884</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, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 21,322,700	\$ 21,322,700	\$ 24,709,515	\$ 3,386,815
Intergovernmental Revenues	3,237,913	3,237,913	3,638,336	400,423
Charges for Services	4,132,753	4,132,753	6,194,523	2,061,770
Licenses and Permits	2,502,246	2,502,246	2,089,856	(412,390)
Investment Earnings	1,001,800	1,001,800	812,796	(189,004)
Fines and Forfeitures	69,936	69,936	807,763	737,827
All Other Revenues	339,268	339,268	695,256	355,988
Total Revenues	32,606,616	32,606,616	38,948,045	6,341,429
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services	11,114,551	11,114,551	10,493,428	621,123
Materials and Supplies	837,624	977,884	938,943	38,941
Contractual Services	1,304,360	1,297,911	1,251,427	46,484
Other Expenditures	1,000	1,000	200	800
Capital Outlay	268,700	309,384	268,916	40,468
Total Sheriff	13,526,235	13,700,730	12,952,914	747,816
Coroner:				
Personal Services	91,726	103,471	94,343	9,128
Materials and Supplies	3,800	3,750	1,960	1,790
Contractual Services	173,700	165,845	165,560	285
Total Coroner	269,226	273,066	261,863	11,203
Adult Probation:				
Personal Services	345,993	339,143	198,423	140,720
Materials and Supplies	26,000	26,988	5,995	20,993
Contractual Services	17,250	25,100	9,990	15,110
Capital Outlay	3,500	3,500	0	3,500
Total Adult Probation	392,743	394,731	214,408	180,323
Juvenile Probation:				
Personal Services	346,964	346,964	313,623	33,341
Travel and Transportation	9,000	9,000	1,340	7,660
Materials and Supplies	15,486	17,555	11,269	6,286
Contractual Services	285,900	295,872	264,478	31,394
Total Juvenile Probation	657,350	669,391	590,710	78,681

(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, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Emergency Management:				
Personal Services	50,998	50,998	34,680	16,318
Travel and Transportation	1,000	700	200	500
Contractual Services	91,727	92,027	91,143	884
Total Emergency Management	143,725	143,725	126,023	17,702
Building Regulations:				
Personal Services	2,086,662	2,096,494	1,645,291	451,203
Travel and Transportation	29,500	29,939	15,475	14,464
Materials and Supplies	99,800	128,412	80,927	47,485
Contractual Services	957,664	960,528	534,510	426,018
Other Expenditures	10,500	10,500	0	10,500
Capital Outlay	89,000	111,918	87,099	24,819
Total Building Regulations	3,273,126	3,337,791	2,363,302	974,489
Total Public Safety	18,262,405	18,519,434	16,509,220	2,010,214
Health:				
Health Department:				
Materials and Supplies	500	500	0	500
Contractual Services	267,294	267,294	264,316	2,978
Total Health	267,794	267,794	264,316	3,478
Human Services:				
Victim Witness:				
Contractual Services	136,000	136,000	136,000	0
Total Victim Witness	136,000	136,000	136,000	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	418,121	415,416	331,195	84,221
Travel and Transportation	15,500	15,500	10,400	5,100
Materials and Supplies	17,750	24,750	16,260	8,490
Contractual Services	673,114	671,573	185,149	486,424
Total Soldiers' Relief	1,124,485	1,127,239	543,004	584,235
Veterans' Services:				
Materials and Supplies	26,500	30,563	25,386	5,177
Contractual Services	44,000	54,651	34,321	20,330
Total Veterans' Services	70,500	85,214	59,707	25,507

(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, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Assistance:				
Contractual Services	196,959	196,959	196,960	(1)
Total Public Assistance	196,959	196,959	196,960	(1)
Total Human Services	2,650,944	2,668,412	2,058,671	609,741
Conservation and Recreation:				
Agriculture:				
Materials and Supplies	180	180	0	180
Contractual Services	482,339	482,339	482,339	0
Total Conservation and Recreation	482,519	482,519	482,339	180
Public Works:				
Transit System:				
Contractual Services	240,000	240,000	240,000	0
Total Public Works	240,000	240,000	240,000	0
General Government:				
Commissioners:				
Personal Services	985,694	1,015,578	1,015,090	488
Travel and Transportation	52,000	39,028	34,610	4,418
Materials and Supplies	64,500	21,880	19,309	2,571
Contractual Services	32,700	83,944	40,459	43,485
Capital Outlay	0	3,278	3,278	0
Total Commissioners	1,134,894	1,163,708	1,112,746	50,962
Auditor:				
Personal Services	848,793	841,893	708,669	133,224
Travel and Transportation	8,800	8,800	6,682	2,118
Materials and Supplies	12,020	28,464	25,579	2,885
Contractual Services	84,810	76,042	72,985	3,057
Other Expenditures	35	35	0	35
Total Auditor	954,458	955,234	813,915	141,319
Treasurer:				
Personal Services	271,027	281,176	277,774	3,402
Travel and Transportation	800	800	302	498
Materials and Supplies	9,000	9,000	6,570	2,430
Contractual Services	74,250	66,101	64,082	2,019
Total Treasurer	355,077	357,077	348,728	8,349

(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, 2022***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Prosecutor:				
Personal Services	1,034,021	1,083,159	1,070,703	12,456
Travel and Transportation	6,800	5,900	4,494	1,406
Materials and Supplies	10,600	13,812	9,311	4,501
Contractual Services	115,701	64,828	59,138	5,690
Total Prosecutor	<u>1,167,122</u>	<u>1,167,699</u>	<u>1,143,646</u>	<u>24,053</u>
Data Processing:				
Personal Services	895,408	895,408	822,053	73,355
Materials and Supplies	19,500	24,456	21,954	2,502
Contractual Services	524,200	548,330	459,611	88,719
Total Data Processing	<u>1,439,108</u>	<u>1,468,194</u>	<u>1,303,618</u>	<u>164,576</u>
Purchasing:				
Materials and Supplies	3,500	3,500	2,725	775
Contractual Services	193,000	171,240	145,034	26,206
Total Purchasing	<u>196,500</u>	<u>174,740</u>	<u>147,759</u>	<u>26,981</u>
Poll Workers:				
Personal Services	158,373	184,718	183,168	1,550
Total Poll Workers	<u>158,373</u>	<u>184,718</u>	<u>183,168</u>	<u>1,550</u>
Elections:				
Personal Services	404,699	421,928	409,472	12,456
Travel and Transportation	17,500	15,519	13,688	1,831
Materials and Supplies	130,500	115,596	104,475	11,121
Contractual Services	146,500	134,577	119,226	15,351
Capital Outlay	18,000	27,500	27,375	125
Total Elections	<u>717,199</u>	<u>715,120</u>	<u>674,236</u>	<u>40,884</u>
Recorder:				
Personal Services	310,830	323,177	278,787	44,390
Materials and Supplies	9,750	6,718	3,614	3,104
Contractual Services	6,770	5,390	3,026	2,364
Total Recorder	<u>327,350</u>	<u>335,285</u>	<u>285,427</u>	<u>49,858</u>
Microfilm:				
Personal Services	68,799	67,304	49,168	18,136
Material and Supplies	7,000	6,495	4,500	1,995
Contractual Services	1,200	1,200	190	1,010
Total Microfilm	<u>76,999</u>	<u>74,999</u>	<u>53,858</u>	<u>21,141</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, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Copiers:				
Materials and Supplies	35,000	26,914	26,914	0
Contractual Services	127,000	113,283	112,643	640
Total Copiers	162,000	140,197	139,557	640
Maintenance and Operations:				
Personal Services	829,658	829,658	721,402	108,256
Travel and Transportation	1,000	1,000	735	265
Materials and Supplies	165,550	245,182	219,303	25,879
Contractual Services	1,230,150	1,276,807	1,215,611	61,196
Capital Outlay	51,750	131,635	122,752	8,883
Total Maintenance and Operations	2,278,108	2,484,282	2,279,803	204,479
Annexations:				
Other Expenditures	270	270	18	252
Total Annexations	270	270	18	252
Contingencies:				
Contractual Services	1,500,000	0	0	0
Total Contingencies	1,500,000	0	0	0
Administration:				
Materials and Supplies	11,650	12,200	7,045	5,155
Contractual Services	858,400	1,631,288	1,502,492	128,796
Other Expenditures	16,000	15,000	12,500	2,500
Total Administration	886,050	1,658,488	1,522,037	136,451
Bureau of Inspection:				
Contractual Services	75,000	75,000	67,855	7,145
Total Bureau of Inspection	75,000	75,000	67,855	7,145
Court of Appeals:				
Contractual Services	27,000	27,000	24,336	2,664
Total Court of Appeals	27,000	27,000	24,336	2,664
Common Pleas Court:				
Personal Services	418,575	472,536	462,166	10,370
Travel and Transportation	250	250	164	86
Materials and Supplies	60,000	57,369	34,108	23,261
Contractual Services	165,250	173,286	129,197	44,089
Capital Outlay	5,000	5,000	0	5,000
Total Common Pleas Court	649,075	708,441	625,635	82,806

(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, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court:				
Personal Services	336,694	337,194	279,508	57,686
Travel and Transportation	2,000	2,000	1,645	355
Materials and Supplies	13,800	14,334	11,003	3,331
Contractual Services	89,137	88,410	71,058	17,352
Capital Outlay	0	4,520	0	4,520
Total Probate Court	441,631	446,458	363,214	83,244
Municipal Court:				
Personal Services	1,411,129	1,405,030	1,250,737	154,293
Travel and Transportation	17,000	16,888	10,304	6,584
Materials and Supplies	86,721	93,286	58,791	34,495
Contractual Services	145,820	143,050	113,172	29,878
Other Expenditures	3,620	3,620	0	3,620
Capital Outlay	30,000	71,311	71,061	250
Total Municipal Court	1,694,290	1,733,185	1,504,065	229,120
Jury Commission:				
Personal Services	112,977	112,977	92,104	20,873
Materials and Supplies	2,000	2,160	1,160	1,000
Total Jury Commission	114,977	115,137	93,264	21,873
Juvenile Court:				
Personal Services	775,334	775,334	721,328	54,006
Travel and Transportation	10,000	7,600	1,364	6,236
Materials and Supplies	9,850	17,781	16,567	1,214
Contractual Services	590,114	619,084	578,680	40,404
Total Juvenile Court	1,385,298	1,419,799	1,317,939	101,860
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	1,170,440	1,164,442	1,145,741	18,701
Materials and Supplies	35,200	34,998	18,026	16,972
Contractual Services	48,000	53,912	41,609	12,303
Other Expenditures	0	288	288	0
Total Clerk of Courts	1,253,640	1,253,640	1,205,664	47,976

(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, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Common Pleas Magistrate:				
Personal Services	425,103	378,202	348,071	30,131
Materials and Supplies	6,000	10,542	5,807	4,735
Contractual Services	6,500	6,975	4,039	2,936
Total Common Pleas Magistrate	437,603	395,719	357,917	37,802
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
Engineer:				
Personal Services	402,754	402,254	346,952	55,302
Materials and Supplies	3,700	5,700	2,673	3,027
Contractual Services	19,500	20,000	18,934	1,066
Capital Outlay	4,000	2,000	0	2,000
Total Engineer	429,954	429,954	368,559	61,395
Total General Government	18,222,936	17,845,304	16,297,924	1,547,380
Total Expenditures	40,126,598	40,023,463	35,852,470	4,170,993
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,519,982)	(7,416,847)	3,095,575	10,512,422
Other Financing Sources (Uses):				
Transfers In	0	0	203,500	203,500
Transfers Out	(2,500,000)	(3,182,980)	(3,179,480)	3,500
Advances In	0	0	29,416	29,416
Advances Out	0	(32,223)	(32,223)	0
Total Other Financing Sources (Uses)	(2,500,000)	(3,215,203)	(2,978,787)	236,416
Net Change in Fund Balance	(10,019,982)	(10,632,050)	116,788	10,748,838
Fund Balance at Beginning of Year	26,149,363	26,149,363	26,149,363	0
Prior Year Encumbrances	1,550,433	1,550,433	1,550,433	0
Fund Balance at End of Year	<u>\$ 17,679,814</u>	<u>\$ 17,067,746</u>	<u>\$ 27,816,584</u>	<u>\$ 10,748,838</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund – Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 824,300	\$ 824,300	\$ 892,515	\$ 68,215
Intergovernmental Revenues	7,710,000	7,710,000	8,102,987	392,987
Charges for Services	650,000	650,000	607,355	(42,645)
Investment Earnings	20,000	20,000	57,171	37,171
Fines and Forfeitures	40,000	40,000	35,922	(4,078)
All Other Revenues	256,000	256,000	433,940	177,940
Total Revenues	9,500,300	9,500,300	10,129,890	629,590
Expenditures:				
Public Works:				
Engineering:				
Personal Services	2,753,532	2,742,321	2,520,153	222,168
Travel and Transportation	3,900	7,225	5,798	1,427
Materials and Supplies	1,815,100	2,417,122	1,880,049	537,073
Contractual Services	6,064,450	9,101,368	7,416,787	1,684,581
Other Expenditures	100,650	102,770	25,060	77,710
Capital Outlay	728,790	895,896	822,433	73,463
Total Expenditures	11,466,422	15,266,702	12,670,280	2,596,422
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,966,122)	(5,766,402)	(2,540,390)	3,226,012
Other Financing Sources (Uses):				
Advances Out	0	(4,713)	(4,713)	0
Total Other Financing Sources (Uses)	0	(4,713)	(4,713)	0
Net Change in Fund Balance	(1,966,122)	(5,771,115)	(2,545,103)	3,226,012
Fund Balance at Beginning of Year	5,574,422	5,574,422	5,574,422	0
Prior Year Encumbrances	2,553,998	2,553,998	2,553,998	0
Fund Balance at End of Year	\$ 6,162,298	\$ 2,357,305	\$ 5,583,317	\$ 3,226,012

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, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 5,664,600	\$ 5,664,600	\$ 3,743,110	\$ (1,921,490)
All Other Revenues	1,343,350	1,343,350	1,805,889	462,539
Total Revenues	7,007,950	7,007,950	5,548,999	(1,458,951)
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services	4,329,150	3,824,700	3,821,839	2,861
Travel and Transportation	6,500	7,713	5,728	1,985
Materials and Supplies	56,475	43,711	40,859	2,852
Contractual Services	1,161,275	1,130,025	1,106,176	23,849
Other Expenditures	50	50	0	50
Capital Outlay	38,025	44,265	44,213	52
Total Public Assistance	5,591,475	5,050,464	5,018,815	31,649
Job and Family Services:				
Travel and Transportation	1,500	10	0	10
Material and Supplies	14,200	1,699	563	1,136
Contractual Services	1,281,250	572,010	490,882	81,128
Total Job and Family Services	1,296,950	573,719	491,445	82,274
Total Expenditures	6,888,425	5,624,183	5,510,260	113,923
Excess (Deficiency) of Revenues Over (Under) Expenditures	119,525	1,383,767	38,739	(1,345,028)
Fund Balance at Beginning of Year	426,321	426,321	426,321	0
Prior Year Encumbrances	43,667	43,667	43,667	0
Fund Balance at End of Year	\$ 589,513	\$ 1,853,755	\$ 508,727	\$ (1,345,028)

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, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 8,317,954	\$ 8,317,954	\$ 8,201,011	\$ (116,943)
Intergovernmental Revenues	3,105,762	3,105,762	3,121,482	15,720
Charges for Services	328,063	328,063	300,822	(27,241)
Investment Earnings	2,000	2,000	2,880	880
All Other Revenues	182,961	182,961	253,465	70,504
Total Revenues	11,936,740	11,936,740	11,879,660	(57,080)
Expenditures:				
Health:				
Riverside School:				
Personal Services	6,441,376	6,441,376	5,934,320	507,056
Travel and Transportation	130,800	175,785	92,194	83,591
Materials and Supplies	187,800	188,578	113,625	74,953
Contractual Services	5,187,988	5,273,430	4,946,305	327,125
Other Expenditures	1,000	1,000	0	1,000
Capital Outlay	215,750	1,227,989	443,922	784,067
Total Riverside School	12,164,714	13,308,158	11,530,366	1,777,792
Gifts and Donations:				
Materials and Supplies	2,400	2,900	280	2,620
Contractual Services	1,394	1,394	849	545
Total Gifts and Donations	3,794	4,294	1,129	3,165
Total Expenditures	12,168,508	13,312,452	11,531,495	1,780,957
Excess (Deficiency) of Revenues Over (Under) Expenditures	(231,768)	(1,375,712)	348,165	1,723,877
Fund Balance at Beginning of Year	14,214,430	14,214,430	14,214,430	0
Prior Year Encumbrances	550,277	550,277	550,277	0
Fund Balance at End of Year	\$ 14,532,939	\$ 13,388,995	\$ 15,112,872	\$ 1,723,877

MIAMI COUNTY, OHIO

***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, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 10,390,485	\$ 10,390,485
Total Revenues	<u>0</u>	<u>0</u>	<u>10,390,485</u>	<u>10,390,485</u>
Expenditures:				
General Government:				
Commissioners:				
Personal Services	89,023	89,972	89,894	78
Materials and Supplies	0	185,439	185,439	0
Contractual Services	1,480,000	6,078,929	5,533,755	545,174
Capital Outlay	1,235,000	977,251	754,401	222,850
Total Expenditures	<u>2,804,023</u>	<u>7,331,591</u>	<u>6,563,489</u>	<u>768,102</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,804,023)	(7,331,591)	3,826,996	11,158,587
Fund Balance at Beginning of Year	10,252,539	10,252,539	10,252,539	0
Prior Year Encumbrances	73,800	73,800	73,800	0
Fund Balance at End of Year	<u>\$ 7,522,316</u>	<u>\$ 2,994,748</u>	<u>\$ 14,153,335</u>	<u>\$ 11,158,587</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Capital Projects Fund – Permanent Improvement Fund
For the Year Ended December 31, 2022***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 1,500,000	\$ 1,901,548	\$ 401,548
All Other Revenues	0	9,203	9,203
Total Revenues	1,500,000	1,910,751	410,751
Expenditures:			
Capital Outlay:			
Commissioners:			
Capital Outlay	13,527,041	13,153,673	373,368
Debt Service:			
Interest and Fiscal Charges	22,238	22,238	0
Total Expenditures	13,549,279	13,175,911	373,368
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,049,279)	(11,265,160)	784,119
Other Financing Sources (Uses):			
General Obligation Notes Issued	5,270,000	5,270,000	0
Premium on General Obligation Notes Issued	22,977	22,977	0
Transfers In	1,397,380	2,126,356	728,976
Total Other Financing Sources (Uses)	6,690,357	7,419,333	728,976
Net Change in Fund Balance	(5,358,922)	(3,845,827)	1,513,095
Fund Balance at Beginning of Year	1,105,301	1,105,301	0
Prior Year Encumbrances	323,542	323,542	0
Fund Balance at End of Year	\$ (3,930,079)	\$ (2,416,984)	\$ 1,513,095

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, 2022***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILD SUPPORT ENFORCEMENT AGENCY FUND			
Revenues:			
Intergovernmental Revenues	\$ 1,925,000	\$ 1,683,167	\$ (241,833)
Charges for Services	392,000	335,817	(56,183)
All Other Revenues	192,500	258,896	66,396
Total Revenues	2,509,500	2,277,880	(231,620)
Expenditures:			
Human Services:			
Child Support Enforcement:			
Personal Services	1,690,850	1,290,016	400,834
Travel and Transportation	1,000	31	969
Materials and Supplies	4,700	572	4,128
Contractual Services	931,302	815,399	115,903
Other Expenditures	200	0	200
Capital Outlay	3,800	0	3,800
Total Expenditures	2,631,852	2,106,018	525,834
Excess (Deficiency) of Revenues Over (Under) Expenditures	(122,352)	171,862	294,214
Fund Balance at Beginning of Year	4,292,308	4,292,308	0
Prior Year Encumbrances	60,758	60,758	0
Fund Balance at End of Year	\$ 4,230,714	\$ 4,524,928	\$ 294,214

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, 2022***

DOG AND KENNEL FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 371,000	\$ 341,475	\$ (29,525)
Fines and Forfeitures	22,000	14,928	(7,072)
All Other Revenues	15,000	40,432	25,432
Total Revenues	408,000	396,835	(11,165)
Expenditures:			
Health:			
Dog and Kennel:			
Personal Services	363,890	353,516	10,374
Travel and Transportation	5,598	3,843	1,755
Materials and Supplies	42,422	36,379	6,043
Contractual Services	108,501	95,782	12,719
Other Expenditures	1,550	1,160	390
Capital Outlay	25,000	0	25,000
Total Expenditures	546,961	490,680	56,281
Excess (Deficiency) of Revenues Over (Under) Expenditures	(138,961)	(93,845)	45,116
Fund Balance at Beginning of Year	912,980	912,980	0
Prior Year Encumbrances	70,038	70,038	0
Fund Balance at End of Year	\$ 844,057	\$ 889,173	\$ 45,116

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, 2022***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 292,499	\$ 223,514	\$ (68,985)
Charges for Services	26,000	21,645	(4,355)
All Other Revenues	0	500	500
Total Revenues	<u>318,499</u>	<u>245,659</u>	<u>(72,840)</u>
Expenditures:			
Human Services:			
Victim Witness Program:			
Personal Services	221,021	193,875	27,146
Other Expenditures	26,000	21,889	4,111
Total Expenditures	<u>247,021</u>	<u>215,764</u>	<u>31,257</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	71,478	29,895	(41,583)
Other Financing Sources (Uses):			
Advances Out	(6,000)	(6,000)	0
Total Other Financing Sources (Uses)	<u>(6,000)</u>	<u>(6,000)</u>	<u>0</u>
Net Change in Fund Balance	65,478	23,895	(41,583)
Fund Balance at Beginning of Year	23,911	23,911	0
Fund Balance at End of Year	<u>\$ 89,389</u>	<u>\$ 47,806</u>	<u>\$ (41,583)</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, 2022***

YOUTH SERVICES SUBSIDY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 523,930	\$ 470,198	\$ (53,732)
Charges for Services	11,097	6,463	(4,634)
Fines and Forfeitures	7,500	5,885	(1,615)
Total Revenues	542,527	482,546	(59,981)
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	433,301	281,670	151,631
Materials and Supplies	17,675	6,325	11,350
Contractual Services	759,399	500,814	258,585
Other Expenditures	1,000	1,000	0
Capital Outlay	40,900	0	40,900
Total Expenditures	1,252,275	789,809	462,466
Excess (Deficiency) of Revenues Over (Under) Expenditures	(709,748)	(307,263)	402,485
Fund Balance at Beginning of Year	1,322,958	1,322,958	0
Prior Year Encumbrances	114,969	114,969	0
Fund Balance at End of Year	\$ 728,179	\$ 1,130,664	\$ 402,485

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, 2022***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 3,000,000	\$ 2,662,166	\$ (337,834)
Charges for Services	203,129	221,970	18,841
All Other Revenues	37,000	88,276	51,276
Total Revenues	3,240,129	2,972,412	(267,717)
Expenditures:			
Public Safety:			
Communications Center:			
Personal Services	1,981,916	1,911,147	70,769
Travel and Transportation	1,274	741	533
Materials and Supplies	40,663	33,582	7,081
Contractual Services	878,931	854,137	24,794
Capital Outlay	332,331	309,319	23,012
Total Expenditures	3,235,115	3,108,926	126,189
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,014	(136,514)	(141,528)
Other Financing Sources (Uses):			
Transfers Out	(494,855)	(483,600)	11,255
Total Other Financing Sources (Uses)	(494,855)	(483,600)	11,255
Net Change in Fund Balance	(489,841)	(620,114)	(130,273)
Fund Balance at Beginning of Year	3,503,072	3,503,072	0
Prior Year Encumbrances	327,385	327,385	0
Fund Balance at End of Year	\$ 3,340,616	\$ 3,210,343	\$ (130,273)

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, 2022***

PUBLIC DEFENDER FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 735,512	\$ 860,511	\$ 124,999
Charges for Services	75,751	79,464	3,713
All Other Revenues	287	0	(287)
Total Revenues	811,550	939,975	128,425
Expenditures:			
General Government:			
Indigent Guardianship:			
Contractual Services	17,314	14,764	2,550
Total Indigent Guardianship	17,314	14,764	2,550
Public Defender:			
Personal Services	672,966	662,260	10,706
Travel and Transportation	1,500	609	891
Materials and Supplies	6,850	4,400	2,450
Contractual Services	7,275	5,533	1,742
Total Public Defender	688,591	672,802	15,789
Total Expenditures	705,905	687,566	18,339
Excess (Deficiency) of Revenues Over (Under) Expenditures	105,645	252,409	146,764
Fund Balance at Beginning of Year	488,387	488,387	0
Prior Year Encumbrances	4,386	4,386	0
Fund Balance at End of Year	\$ 598,418	\$ 745,182	\$ 146,764

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, 2022***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DELINQUENT TAX COLLECTION FUND			
Revenues:			
Charges for Services	\$ 365,238	\$ 235,181	\$ (130,057)
All Other Revenues	14,397	5,489	(8,908)
Total Revenues	379,635	240,670	(138,965)
Expenditures:			
General Government:			
Treasurer:			
Personal Services	69,875	65,576	4,299
Materials and Supplies	3,103	2,015	1,088
Contractual Services	6,100	3,412	2,688
Other Expenditures	140,150	114,564	25,586
Total Treasurer	219,228	185,567	33,661
Prosecutor:			
Personal Services	147,106	58,520	88,586
Contractual Services	13,800	10,500	3,300
Total Prosecutor	160,906	69,020	91,886
Total Expenditures	380,134	254,587	125,547
Excess (Deficiency) of Revenues Over (Under) Expenditures	(499)	(13,917)	(13,418)
Fund Balance at Beginning of Year	559,985	559,985	0
Prior Year Encumbrances	2,901	2,901	0
Fund Balance at End of Year	\$ 562,387	\$ 548,969	\$ (13,418)

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REAL ESTATE APPRAISAL FUND			
Revenues:			
Charges for Services	\$ 1,000,000	\$ 1,296,973	\$ 296,973
Licenses and Permits	100	25	(75)
Total Revenues	<u>1,000,100</u>	<u>1,296,998</u>	<u>296,898</u>
Expenditures:			
General Government:			
Auditor:			
Personal Services	837,316	666,332	170,984
Travel and Transportation	2,600	0	2,600
Materials and Supplies	16,554	12,216	4,338
Contractual Services	455,035	415,508	39,527
Other Expenditures	200	0	200
Capital Outlay	29,000	0	29,000
Total Expenditures	<u>1,340,705</u>	<u>1,094,056</u>	<u>246,649</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(340,605)	202,942	543,547
Fund Balance at Beginning of Year	325,204	325,204	0
Prior Year Encumbrances	76,239	76,239	0
Fund Balance at End of Year	<u>\$ 60,838</u>	<u>\$ 604,385</u>	<u>\$ 543,547</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, 2022***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 141,630	\$ 117,075	\$ (24,555)
Intergovernmental Revenues	15,000	15,494	494
Total Revenues	<u>156,630</u>	<u>132,569</u>	<u>(24,061)</u>
Expenditures:			
Conservation and Recreation:			
Auditor:			
Contractual Services	<u>136,000</u>	<u>133,275</u>	<u>2,725</u>
Total Expenditures	<u>136,000</u>	<u>133,275</u>	<u>2,725</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,630	(706)	(21,336)
Fund Balance at Beginning of Year	<u>196,345</u>	<u>196,345</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 216,975</u></u>	<u><u>\$ 195,639</u></u>	<u><u>\$ (21,336)</u></u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
COMMUNITY BASED CORRECTIONS ACT GRANT FUND			
Revenues:			
Intergovernmental Revenues	\$ 38,700	\$ 38,700	\$ 0
Total Revenues	<u>38,700</u>	<u>38,700</u>	<u>0</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Personal Services	38,700	37,115	1,585
Total Expenditures	<u>38,700</u>	<u>37,115</u>	<u>1,585</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	1,585	1,585
Fund Balance at Beginning of Year	<u>47</u>	<u>47</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 47</u></u>	<u><u>\$ 1,632</u></u>	<u><u>\$ 1,585</u></u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 300,000	\$ 190,156	\$ (109,844)
All Other Revenues	0	92	92
Total Revenues	<u>300,000</u>	<u>190,248</u>	<u>(109,752)</u>
Expenditures:			
Public Works:			
Transfer Station:			
Materials and Supplies	1,500	632	868
Contractual Services	<u>261,087</u>	<u>201,127</u>	<u>59,960</u>
Total Expenditures	<u>262,587</u>	<u>201,759</u>	<u>60,828</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	37,413	(11,511)	(48,924)
Fund Balance at Beginning of Year	662,899	662,899	0
Prior Year Encumbrances	<u>81,027</u>	<u>81,027</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 781,339</u>	<u>\$ 732,415</u>	<u>\$ (48,924)</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, 2022***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 202,380	\$ 156,076	\$ (46,304)
Charges for Services	2,877	2,877	0
All Other Revenues	0	326	326
Total Revenues	205,257	159,279	(45,978)
Expenditures:			
Public Safety:			
Emergency Management:			
Personal Services	99,771	93,741	6,030
Travel and Transportation	1,226	1,120	106
Materials and Supplies	17,572	10,432	7,140
Contractual Services	47,237	33,562	13,675
Capital Outlay	50,395	48,795	1,600
Total Expenditures	216,201	187,650	28,551
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,944)	(28,371)	(17,427)
Other Financing Sources (Uses):			
Advances In	25,028	25,028	0
Advances Out	(11,508)	(11,508)	0
Total Other Financing Sources (Uses)	13,520	13,520	0
Net Change in Fund Balance	2,576	(14,851)	(17,427)
Fund Balance at Beginning of Year	161,244	161,244	0
Prior Year Encumbrances	3,349	3,349	0
Fund Balance at End of Year	\$ 167,169	\$ 149,742	\$ (17,427)

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, 2022***

ENFORCEMENT AND EDUCATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 15,664	\$ 65,187	\$ 49,523
Fines and Forfeitures	16,453	14,276	(2,177)
Total Revenues	32,117	79,463	47,346
Expenditures:			
General Government:			
Municipal Court:			
Contractual Services	31,888	12,492	19,396
Total General Government	31,888	12,492	19,396
Total Expenditures	31,888	12,492	19,396
Excess (Deficiency) of Revenues Over (Under) Expenditures	229	66,971	66,742
Fund Balance at Beginning of Year	362,419	362,419	0
Prior Year Encumbrances	3,687	3,687	0
Fund Balance at End of Year	\$ 366,335	\$ 433,077	\$ 66,742

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
JUVENILE DETENTION/REHABILITATION CENTER FUND			
Revenues:			
Charges for Services	1,734,618	1,792,295	57,677
All Other Revenues	5,032	1,470	(3,562)
Total Revenues	1,739,650	1,793,765	54,115
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	1,551,388	1,538,849	12,539
Materials and Supplies	62,197	52,405	9,792
Contractual Services	325,224	298,508	26,716
Other Expenditures	27,852	27,852	0
Total Juvenile Court	1,966,661	1,917,614	49,047
West Central Rehabilitation:			
Personal Services	10,674	10,674	0
Materials and Supplies	673	673	0
Other Expenditures	190,753	190,753	0
Total West Central Rehabilitation	202,100	202,100	0
Total Expenditures	2,168,761	2,119,714	49,047
Excess (Deficiency) of Revenues Over (Under) Expenditures	(429,111)	(325,949)	103,162
Fund Balance at Beginning of Year	1,176,806	1,176,806	0
Prior Year Encumbrances	46,984	46,984	0
Fund Balance at End of Year	\$ 794,679	\$ 897,841	\$ 103,162

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, 2022***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 528,668	\$ 493,668	\$ (35,000)
Charges for Services	293,072	247,285	(45,787)
Fines and Forfeitures	20,000	19,780	(220)
All Other Revenues	0	83	83
Total Revenues	<u>841,740</u>	<u>760,816</u>	<u>(80,924)</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	746,351	616,679	129,672
Travel and Transportation	2,032	2,032	0
Materials and Supplies	65,598	44,432	21,166
Contractual Services	84,353	45,851	38,502
Other Expenditures	3,805	2,315	1,490
Capital Outlay	38,774	35,774	3,000
Total Expenditures	<u>940,913</u>	<u>747,083</u>	<u>193,830</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(99,173)	13,733	112,906
Other Financing Sources (Uses):			
Advances In	7,195	7,195	0
Advances Out	(7,195)	(7,195)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(99,173)	13,733	112,906
Fund Balance at Beginning of Year	853,637	853,637	0
Prior Year Encumbrances	17,868	17,868	0
Fund Balance at End of Year	<u>\$ 772,332</u>	<u>\$ 885,238</u>	<u>\$ 112,906</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, 2022***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 35,000	\$ 20,000	\$ (15,000)
Total Revenues	<u>35,000</u>	<u>20,000</u>	<u>(15,000)</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	20,752	20,705	47
Materials and Supplies	4,105	1,970	2,135
Contractual Services	17,844	7,557	10,287
Total Expenditures	<u>42,701</u>	<u>30,232</u>	<u>12,469</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,701)	(10,232)	(2,531)
Fund Balance at Beginning of Year	66,431	66,431	0
Prior Year Encumbrances	1,128	1,128	0
Fund Balance at End of Year	<u>\$ 59,858</u>	<u>\$ 57,327</u>	<u>\$ (2,531)</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, 2022***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,607,377	\$ 1,068,326	\$ (539,051)
Charges for Services	306,698	343,792	37,094
All Other Revenues	33,530	15,957	(17,573)
Total Revenues	1,947,605	1,428,075	(519,530)
Expenditures:			
Public Works:			
Personal Services	236,530	194,512	42,018
Materials and Supplies	230,150	219,923	10,227
Contractual Services	1,417,445	1,386,747	30,698
Capital Outlay	248,500	0	248,500
Total Expenditures	2,132,625	1,801,182	331,443
Excess (Deficiency) of Revenues Over (Under) Expenditures	(185,020)	(373,107)	(188,087)
Fund Balance at Beginning of Year	856,393	856,393	0
Prior Year Encumbrances	366,179	366,179	0
Fund Balance at End of Year	\$ 1,037,552	\$ 849,465	\$ (188,087)

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, 2022***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 974,656	\$ 393,741	\$ (580,915)
All Other Revenues	0	80,752	80,752
Total Revenues	<u>974,656</u>	<u>474,493</u>	<u>(500,163)</u>
Expenditures:			
Public Works:			
Commissioners:			
Travel and Transportation	1,090	1,090	0
Materials and Supplies	3,089	448	2,641
Contractual Services	718,688	475,083	243,605
Total Expenditures	<u>722,867</u>	<u>476,621</u>	<u>246,246</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	251,789	(2,128)	(253,917)
Fund Balance at Beginning of Year	554,455	554,455	0
Prior Year Encumbrances	55,011	55,011	0
Fund Balance at End of Year	<u>\$ 861,255</u>	<u>\$ 607,338</u>	<u>\$ (253,917)</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, 2022***

CHILDREN'S SERVICES BOARD FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 4,506,950	\$ 3,339,861	\$ (1,167,089)
Charges for Services	310,000	65,225	(244,775)
All Other Revenues	32,500	60,416	27,916
Total Revenues	4,849,450	3,465,502	(1,383,948)
Expenditures:			
Human Services:			
Children's Services:			
Materials and Supplies	30,100	23,401	6,699
Contractual Services	4,971,658	4,298,326	673,332
Other Expenditures	3,000	0	3,000
Capital Outlay	35,000	34,885	115
Total Expenditures	5,039,758	4,356,612	683,146
Excess (Deficiency) of Revenues Over (Under) Expenditures	(190,308)	(891,110)	(700,802)
Fund Balance at Beginning of Year	4,663,093	4,663,093	0
Prior Year Encumbrances	451,772	451,772	0
Fund Balance at End of Year	\$ 4,924,557	\$ 4,223,755	\$ (700,802)

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, 2022***

LEGAL RESEARCH FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 4,302	\$ 4,751	\$ 449
Fines and Forfeitures	72,200	70,598	(1,602)
Total Revenues	76,502	75,349	(1,153)
Expenditures:			
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	1,000	0	1,000
Contractual Services	1,000	1,000	0
Total Juvenile Court	2,000	1,000	1,000
Probate Court:			
Materials and Supplies	400	0	400
Contractual Services	4,162	4,162	0
Total Probate Court	4,562	4,162	400
Law Library:			
Personal Services	27,000	25,809	1,191
Travel and Transportation	250	0	250
Materials and Supplies	4,605	3,855	750
Contractual Services	43,664	41,103	2,561
Other Expenditures	1,600	1,600	0
Total Law Library	77,119	72,367	4,752
Total Expenditures	86,181	80,029	6,152
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,679)	(4,680)	4,999
Fund Balance at Beginning of Year	257,071	257,071	0
Prior Year Encumbrances	12,476	12,476	0
Fund Balance at End of Year	\$ 259,868	\$ 264,867	\$ 4,999

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, 2022***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	50,890	50,890	0
Prior Year Encumbrances	4,550	4,550	0
Fund Balance at End of Year	<u>\$ 55,440</u>	<u>\$ 55,440</u>	<u>\$ 0</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 74,312	\$ 92,207	\$ 17,895
Charges for Services	100,000	40,309	(59,691)
Fines and Forfeitures	28,000	85,880	57,880
Total Revenues	<u>202,312</u>	<u>218,396</u>	<u>16,084</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	61,298	44,297	17,001
Contractual Services	173,822	113,322	60,500
Other Expenditures	50	0	50
Capital Outlay	38,946	26,631	12,315
Total Expenditures	<u>274,116</u>	<u>184,250</u>	<u>89,866</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,804)	34,146	105,950
Fund Balance at Beginning of Year	566,068	566,068	0
Prior Year Encumbrances	13,230	13,230	0
Fund Balance at End of Year	<u>\$ 507,494</u>	<u>\$ 613,444</u>	<u>\$ 105,950</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, 2022***

CERTIFICATE OF TITLE ADMINISTRATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 650,000	\$ 612,722	\$ (37,278)
All Other Revenues	0	1,639	1,639
Total Revenues	650,000	614,361	(35,639)
Expenditures:			
General Government:			
Clerk of Courts:			
Personal Services	515,780	495,476	20,304
Travel and Transportation	1,500	0	1,500
Materials and Supplies	20,500	2,483	18,017
Contractual Services	67,500	40,860	26,640
Capital Outlay	4,000	0	4,000
Total Clerk of Courts	609,280	538,819	70,461
Total Expenditures	609,280	538,819	70,461
Excess (Deficiency) of Revenues Over (Under) Expenditures	40,720	75,542	34,822
Other Financing Sources (Uses):			
Transfers Out	(228,500)	(203,500)	25,000
Total Other Financing Sources (Uses)	(228,500)	(203,500)	25,000
Net Change in Fund Balance	(187,780)	(127,958)	59,822
Fund Balance at Beginning of Year	1,665,207	1,665,207	0
Fund Balance at End of Year	\$ 1,477,427	\$ 1,537,249	\$ 59,822

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, 2022***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 75,000	\$ 73,059	\$ (1,941)
Total Revenues	<u>75,000</u>	<u>73,059</u>	<u>(1,941)</u>
Expenditures:			
General Government:			
Recorder:			
Personal Services	69,084	62,639	6,445
Travel and Transportation	2,000	267	1,733
Materials and Supplies	12,460	955	11,505
Contractual Services	43,456	30,596	12,860
Total Expenditures	<u>127,000</u>	<u>94,457</u>	<u>32,543</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(52,000)	(21,398)	30,602
Fund Balance at Beginning of Year	339,069	339,069	0
Prior Year Encumbrances	3,275	3,275	0
Fund Balance at End of Year	<u>\$ 290,344</u>	<u>\$ 320,946</u>	<u>\$ 30,602</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, 2022***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 212,347	\$ 203,956	\$ (8,391)
All Other Revenues	0	806	806
Total Revenues	212,347	204,762	(7,585)
Expenditures:			
General Government:			
Municipal Court:			
Materials and Supplies	24,500	7,130	17,370
Contractual Services	141,795	101,278	40,517
Capital Outlay	24,609	4,609	20,000
Total Municipal Court	190,904	113,017	77,887
Common Pleas Court:			
Contractual Services	31,500	31,430	70
Total Common Pleas Court	31,500	31,430	70
Probate Court:			
Materials and Supplies	2,299	2,284	15
Contractual Services	9,851	2,910	6,941
Total Probate Court	12,150	5,194	6,956
Juvenile Court:			
Materials and Supplies	3,264	2,156	1,108
Contractual Services	7,500	1,760	5,740
Total Juvenile Court	10,764	3,916	6,848
Total Expenditures	245,318	153,557	91,761
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,971)	51,205	84,176
Fund Balance at Beginning of Year	760,730	760,730	0
Prior Year Encumbrances	7,029	7,029	0
Fund Balance at End of Year	\$ 734,788	\$ 818,964	\$ 84,176

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, 2022***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
DISPUTE RESOLUTION FUND			
Revenues:			
Intergovernmental Revenues	\$ 70,560	\$ 70,560	\$ 0
Fines and Forfeitures	74,506	70,992	(3,514)
Total Revenues	<u>145,066</u>	<u>141,552</u>	<u>(3,514)</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	117,320	86,753	30,567
Total Municipal Court	<u>117,320</u>	<u>86,753</u>	<u>30,567</u>
Juvenile Court:			
Personal Services	7,710	0	7,710
Materials and Supplies	1,000	0	1,000
Contractual Services	15,500	15,500	0
Capital Outlay	7,972	4,059	3,913
Total Juvenile Court	<u>32,182</u>	<u>19,559</u>	<u>12,623</u>
Total Expenditures	<u>149,502</u>	<u>106,312</u>	<u>43,190</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,436)	35,240	39,676
Fund Balance at Beginning of Year	426,506	426,506	0
Prior Year Encumbrances	15,500	15,500	0
Fund Balance at End of Year	<u>\$ 437,570</u>	<u>\$ 477,246</u>	<u>\$ 39,676</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, 2022***

COMMISSARY FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 275,000	\$ 289,100	\$ 14,100
Total Revenues	275,000	289,100	14,100
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	53,115	50,483	2,632
Contractual Services	237,426	235,026	2,400
Total Expenditures	290,541	285,509	5,032
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,541)	3,591	19,132
Fund Balance at Beginning of Year	292,902	292,902	0
Prior Year Encumbrances	19,331	19,331	0
Fund Balance at End of Year	\$ 296,692	\$ 315,824	\$ 19,132

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, 2022***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 5,000	\$ 5,000
Fines and Forfeitures	24,838	23,971	(867)
Total Revenues	<u>24,838</u>	<u>28,971</u>	<u>4,133</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Materials and Supplies	1,200	0	1,200
Contractual Services	15,215	12,416	2,799
Total Expenditures	<u>16,415</u>	<u>12,416</u>	<u>3,999</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,423	16,555	8,132
Fund Balance at Beginning of Year	229,923	229,923	0
Prior Year Encumbrances	3,416	3,416	0
Fund Balance at End of Year	<u>\$ 241,762</u>	<u>\$ 249,894</u>	<u>\$ 8,132</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, 2022***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
FOOD SERVICES FUND			
Revenues:			
Intergovernmental Revenues	\$ 87,000	\$ 89,556	\$ 2,556
Total Revenues	<u>87,000</u>	<u>89,556</u>	<u>2,556</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	20,000	0	20,000
Total Sheriff	<u>20,000</u>	<u>0</u>	<u>20,000</u>
West Central Rehabilitation:			
Personal Services	9,533	9,533	0
Materials and Supplies	91,194	88,223	2,971
Other Expenditures	25,858	25,858	0
Total West Central Rehabilitation	<u>126,585</u>	<u>123,614</u>	<u>2,971</u>
Total Expenditures	<u>146,585</u>	<u>123,614</u>	<u>22,971</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(59,585)	(34,058)	25,527
Fund Balance at Beginning of Year	95,794	95,794	0
Prior Year Encumbrances	8,984	8,984	0
Fund Balance at End of Year	<u>\$ 45,193</u>	<u>\$ 70,720</u>	<u>\$ 25,527</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, 2022***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 110,000	\$ 87,026	\$ (22,974)
Total Revenues	<u>110,000</u>	<u>87,026</u>	<u>(22,974)</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Travel and Transportation	9,689	9,166	523
Materials and Supplies	19,683	13,988	5,695
Contractual Services	22,811	15,211	7,600
Capital Outlay	10,000	0	10,000
Total Expenditures	<u>62,183</u>	<u>38,365</u>	<u>23,818</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	47,817	48,661	844
Fund Balance at Beginning of Year	499,826	499,826	0
Prior Year Encumbrances	13,396	13,396	0
Fund Balance at End of Year	<u>\$ 561,039</u>	<u>\$ 561,883</u>	<u>\$ 844</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, 2022***

SHERIFF'S JUVENILE SAFETY TRUST FUND

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

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 29,850	\$ 32,777	\$ 2,927
Total Revenues	<u>29,850</u>	<u>32,777</u>	<u>2,927</u>
Expenditures:			
General Government:			
Municipal Court:			
Contractual Services	<u>31,491</u>	<u>31,490</u>	<u>1</u>
Total Expenditures	<u>31,491</u>	<u>31,490</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,641)	1,287	2,928
Fund Balance at Beginning of Year	1,655	1,655	0
Prior Year Encumbrances	524	524	0
Fund Balance at End of Year	<u>\$ 538</u>	<u>\$ 3,466</u>	<u>\$ 2,928</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, 2022***

CHILDREN'S SERVICES TRUST FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Human Services:			
Children's Services:			
Contractual Services	2,000	0	2,000
Total Expenditures	2,000	0	2,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	0	2,000
Fund Balance at Beginning of Year	18,374	18,374	0
Fund Balance at End of Year	\$ 16,374	\$ 18,374	\$ 2,000

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, 2022***

D.A.R.E. TRUST FUND			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	1,000	0	1,000
Total Expenditures	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	0	1,000
Fund Balance at Beginning of Year	1,657	1,657	0
Fund Balance at End of Year	<u>\$ 657</u>	<u>\$ 1,657</u>	<u>\$ 1,000</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, 2022***

VOTER EDUCATION FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 284,997	\$ 284,997	\$ 0
Total Revenues	284,997	284,997	0
Expenditures:			
General Government:			
Poll Workers:			
Travel and Transportation	424	424	0
Materials and Supplies	37,365	37,297	68
Contractual Services	129,462	129,462	0
Other Expenditures	69,942	69,942	0
Capital Outlay	48,044	47,282	762
Total Expenditures	285,237	284,407	830
Excess (Deficiency) of Revenues Over (Under) Expenditures	(240)	590	830
Fund Balance at Beginning of Year	683	683	0
Prior Year Encumbrances	239	239	0
Fund Balance at End of Year	\$ 682	\$ 1,512	\$ 830

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2022***

GENERAL OBLIGATION DEBT FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	1,244,456	1,244,456	0
Interest and Fiscal Charges	365,068	365,068	0
Total Expenditures	1,609,524	1,609,524	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,609,524)	(1,609,524)	0
Other Financing Sources (Uses):			
Transfers In	1,536,724	1,536,724	0
Total Other Financing Sources (Uses)	1,536,724	1,536,724	0
Net Change in Fund Balance	(72,800)	(72,800)	0
Fund Balance at Beginning of Year	73,075	73,075	0
Fund Balance at End of Year	\$ 275	\$ 275	\$ 0

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2022***

SPECIAL ASSESSMENT DEBT FUND

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

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022***

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

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 0	\$ 5,508	\$ 5,508
Total Revenues	0	5,508	5,508
Expenditures:			
Debt Service:			
Interest and Fiscal Charges	895	895	0
Total Expenditures	895	895	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(895)	4,613	5,508
Other Financing Sources (Uses):			
Advances Out	(4,613)	(4,613)	0
Total Other Financing Sources (Uses)	(4,613)	(4,613)	0
Net Change in Fund Balance	(5,508)	0	5,508
Fund Balance at Beginning of Year	612	612	0
Fund Balance at End of Year	\$ (4,896)	\$ 612	\$ 5,508

Fiduciary Funds

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

Custodial Funds

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

***Combining Statement Of Fiduciary Net Position
Custodial Funds
December 31, 2022***

	Undivided Monies Fund	Fiscal Agent Fund	Miscellaneous Court/Safety Fund
Assets:			
Current Assets:			
Equity in Pooled Cash and Investments	\$ 2,015,974	\$ 16,887,005	\$ 1,192,479
Receivables:			
Taxes	109,069,556	7,701,198	0
Accounts	0	0	427,510
Special Assessments	226,943	0	0
Total Assets	<u>111,312,473</u>	<u>24,588,203</u>	<u>1,619,989</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	109,296,499	7,701,198	0
Total Deferred Inflows of Resources	<u>109,296,499</u>	<u>7,701,198</u>	<u>0</u>
Net Position:			
Restricted for Individuals, Organizations and Other Governments	2,015,974	16,887,005	1,619,989
Total Net Position	<u>\$ 2,015,974</u>	<u>\$ 16,887,005</u>	<u>\$ 1,619,989</u>

MIAMI COUNTY, OHIO

<u>Other Fund</u>	<u>Total</u>
\$ 241,515	\$ 20,336,973
0	116,770,754
0	427,510
0	226,943
<u>241,515</u>	<u>137,762,180</u>
<u>0</u>	<u>0</u>
<u>0</u>	<u>116,997,697</u>
<u>0</u>	<u>116,997,697</u>
<u>241,515</u>	<u>20,764,483</u>
<u>\$ 241,515</u>	<u>\$ 20,764,483</u>

MIAMI COUNTY, OHIO

***Combining Statement Of Changes In Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2022***

	Undivided Monies Fund	Fiscal Agent Fund	Miscellaneous Court/Safety Fund
	<u> </u>	<u> </u>	<u> </u>
Additions:			
Property Tax Collection for Other Governments	\$ 134,866,469	\$ 0	\$ 0
Amounts Received as Fiscal Agent	0	20,681,023	0
Intergovernmental	11,288,400	0	0
Licenses, Fees and Permits for Other Governments	0	0	24,468,709
Special Assessments for Other Governments	9,130,583	0	0
Miscellaneous	0	0	0
Total Additions	<u>155,285,452</u>	<u>20,681,023</u>	<u>24,468,709</u>
Deductions:			
Taxes Distributed to Other Governments	134,746,233	0	0
Payments Made to Other Governments	20,415,052	0	24,657,782
Payments Made on Behalf of Other Governments	0	22,153,015	0
Total Deductions	<u>155,161,285</u>	<u>22,153,015</u>	<u>24,657,782</u>
Net Increase in Fiduciary Net Position	124,167	(1,471,992)	(189,073)
Net Position Beginning of Year	<u>1,891,807</u>	<u>18,358,997</u>	<u>1,809,062</u>
Net Position End of Year	<u>\$ 2,015,974</u>	<u>\$ 16,887,005</u>	<u>\$ 1,619,989</u>

MIAMI COUNTY, OHIO

Other Fund	Total
\$ 0	\$ 134,866,469
0	20,681,023
0	11,288,400
0	24,468,709
0	9,130,583
<u>1,519,512</u>	<u>1,519,512</u>
<u>1,519,512</u>	<u>201,954,696</u>
0	134,746,233
0	45,072,834
<u>1,590,875</u>	<u>23,743,890</u>
<u>1,590,875</u>	<u>203,562,957</u>
(71,363)	(1,608,261)
<u>312,878</u>	<u>22,372,744</u>
<u>\$ 241,515</u>	<u>\$ 20,764,483</u>



STATISTICAL





STATISTICAL TABLES

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

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

Sources Note:

Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

Miami County, Ohio

*Net Position by Component
Last Ten Years
(accrual basis of accounting)*

	2013	2014	2015	2016
Governmental Activities:		*	*	
Net Investment in Capital Assets	\$84,623,128	\$86,005,206	\$94,156,251	\$95,608,351
Restricted	48,622,838	52,747,621	48,232,112	52,321,051
Unrestricted	13,699,188	(7,600,496)	(5,071,531)	(4,940,378)
Total Governmental Activities Net Position	<u>\$146,945,154</u>	<u>\$131,152,331</u>	<u>\$137,316,832</u>	<u>\$142,989,024</u>
Business-type Activities:		*	*	
Net Investment in Capital Assets	\$23,150,045	\$23,324,831	\$22,946,945	\$23,720,481
Unrestricted	5,290,439	5,562,414	7,298,491	7,083,255
Total Business-type Activities Net Position	<u>\$28,440,484</u>	<u>\$28,887,245</u>	<u>\$30,245,436</u>	<u>\$30,803,736</u>
Primary Government:				
Net Investment in Capital Assets	\$107,773,173	\$109,330,037	\$117,103,196	\$119,328,832
Restricted	48,622,838	52,747,621	48,232,112	52,321,051
Unrestricted	18,989,627	(2,038,082)	2,226,960	2,142,877
Total Primary Government Net Position	<u>\$175,385,638</u>	<u>\$160,039,576</u>	<u>\$167,562,268</u>	<u>\$173,792,760</u>

Source: County Auditor's Office

* - Restated

Miami County, Ohio

2017	2018	2019	2020	2021	2022
*					
\$97,759,948	\$99,551,759	\$100,089,954	\$109,000,318	\$111,577,870	\$115,178,690
52,299,804	52,149,089	58,626,969	61,698,219	63,407,161	66,429,384
(32,394,680)	(34,847,662)	(43,439,592)	(41,016,815)	(12,939,128)	(3,014,604)
<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>	<u>\$178,593,470</u>
\$24,730,864	\$25,346,134	\$26,007,216	\$26,844,172	\$27,089,810	\$27,326,413
5,487,775	5,239,295	4,971,425	5,079,182	6,167,657	6,513,378
<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>	<u>\$33,839,791</u>
\$122,490,812	\$124,897,893	\$126,097,170	\$135,844,490	\$138,667,680	\$142,505,103
52,299,804	52,149,089	58,626,969	61,698,219	63,407,161	66,429,384
(26,906,905)	(29,608,367)	(38,468,167)	(35,937,633)	(6,771,471)	3,498,774
<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>	<u>\$212,433,261</u>

Miami County, Ohio

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

	2013	2014	2015
Expenses			
Governmental Activities:			
Public Safety	\$16,819,974	\$18,205,049	\$20,363,663
Health	16,571,844	16,925,372	16,775,153
Human Services	11,228,512	11,598,335	12,255,315
Conservation and Recreation	546,876	609,658	543,547
Public Works	11,004,745	8,455,479	15,206,194
General Government	14,297,379	14,860,827	15,569,575
Interest and Fiscal Charges	372,758	404,156	382,933
<i>Total Governmental Activities Expenses</i>	<u>70,842,088</u>	<u>71,058,876</u>	<u>81,096,380</u>
Business-type Activities:			
Water	1,420,753	1,361,687	1,635,761
Sewer	2,671,319	2,415,864	2,650,494
Transfer Station	4,924,796	4,136,491	3,915,890
Sheriff Police Rotary	327,898	259,978	231,113
<i>Total Business-type Activities Expenses</i>	<u>9,344,766</u>	<u>8,174,020</u>	<u>8,433,258</u>
<i>Total Primary Government Expenses</i>	<u>\$80,186,854</u>	<u>\$79,232,896</u>	<u>\$89,529,638</u>
Program Revenues			
Governmental Activities:			
Charges for Services			
Public Safety	\$4,788,928	\$5,199,014	\$7,551,895
Health	932,803	959,397	1,078,285
Human Services	2,102,213	2,463,601	2,663,718
Public Works	1,579,475	2,024,401	2,560,828
General Government	5,478,067	6,377,138	6,627,523
Operating Grants and Contributions	21,332,101	18,045,777	19,506,422
Capital Grants and Contributions	8,977,920	8,300,509	12,147,520
<i>Total Governmental Activities Program Revenues</i>	<u>45,191,507</u>	<u>43,369,837</u>	<u>52,136,191</u>

Miami County, Ohio

2016	2017	2018	2019	2020	2021	2022
\$19,887,699	\$24,337,634	\$23,147,226	\$25,561,061	\$22,959,831	\$10,831,136	\$17,125,754
19,729,564	18,676,528	19,081,853	19,714,256	19,083,027	12,792,294	15,928,441
12,491,038	12,084,431	11,874,906	11,958,324	10,722,281	10,134,076	12,097,956
544,862	479,399	632,191	547,211	596,716	594,641	615,614
8,571,845	9,259,120	11,044,038	13,828,052	11,478,865	10,034,925	12,051,186
16,912,359	18,965,774	18,749,466	22,427,519	22,548,628	10,669,780	19,524,799
570,481	580,037	501,230	465,191	427,971	384,028	407,359
<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>	<u>77,751,109</u>
1,773,342	1,706,829	1,822,144	1,897,379	2,247,889	2,237,963	2,107,882
2,328,792	2,586,992	2,942,794	2,868,740	2,827,686	2,988,336	2,998,351
4,872,273	5,222,292	5,667,016	5,583,229	6,093,747	6,157,201	6,889,486
249,015	295,467	276,149	477,105	423,628	108,145	184,553
<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>12,180,272</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>	<u>\$89,931,381</u>
\$5,033,012	\$5,548,934	\$6,105,548	\$6,674,367	\$6,334,423	\$5,217,681	\$5,865,392
1,769,113	1,784,058	910,734	918,321	1,114,552	1,034,818	1,033,990
2,738,686	2,239,982	2,300,600	1,620,105	1,249,979	2,937,698	2,250,414
1,639,010	1,830,760	2,381,977	2,046,581	1,441,590	1,876,025	1,442,815
6,651,707	6,979,326	7,061,399	8,132,414	11,728,547	7,828,912	9,251,080
22,001,300	16,306,987	19,879,207	22,448,313	27,429,670	14,896,085	24,706,812
8,524,454	8,577,655	8,100,932	10,208,035	10,956,898	11,032,164	9,296,604
<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>	<u>53,847,107</u>

(Continued)

Miami County, Ohio

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

	2013	2014	2015
Business-type Activities:			
Charges for Services			
Water	1,767,248	1,719,875	1,754,925
Sewer	2,267,529	2,058,286	2,037,702
Transfer Station	5,177,900	5,049,832	5,431,706
Sheriff Police Rotary	362,366	308,211	281,546
Capital Grants and Contributions	802,818	496,824	475,786
<i>Total Business-type Activities Program Revenues</i>	<u>10,377,861</u>	<u>9,633,028</u>	<u>9,981,665</u>
<i>Total Primary Government Program Revenues</i>	<u>55,569,368</u>	<u>53,002,865</u>	<u>62,117,856</u>
Net (Expense)/Revenue			
Governmental Activities	(25,650,581)	(27,689,039)	(28,960,189)
Business-type Activities	1,033,095	1,459,008	1,548,407
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$24,617,486)</u>	<u>(\$26,230,031)</u>	<u>(\$27,411,782)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes	\$12,673,082	\$13,026,616	\$13,398,330
Sales Taxes	15,653,671	16,400,267	17,321,797
Intergovernmental, Unrestricted	4,678,415	4,616,868	4,040,688
Investment Earnings	81,793	430,043	428,712
Miscellaneous	1,697,249	282,993	293,510
Transfers	0	0	0
<i>Total Governmental Activities</i>	<u>34,784,210</u>	<u>34,756,787</u>	<u>35,483,037</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>\$34,784,210</u>	<u>\$34,756,787</u>	<u>\$35,483,037</u>
Change in Net Position			
Governmental Activities	\$9,133,629	\$7,067,748	\$6,522,848
Business-type Activities	1,033,095	1,459,008	1,548,407
<i>Total Primary Government Change in Net Position</i>	<u>\$10,166,724</u>	<u>\$8,526,756</u>	<u>\$8,071,255</u>

Source: County Auditor's Office

Miami County, Ohio

2016	2017	2018	2019	2020	2021	2022
1,978,457	1,858,127	1,896,175	1,997,905	2,379,647	2,123,702	2,129,705
2,253,611	2,371,552	2,421,178	2,509,638	2,756,056	3,023,846	2,840,151
4,794,971	5,094,204	5,886,857	5,979,486	6,265,603	6,793,870	7,033,636
295,247	299,411	311,666	314,674	325,946	326,036	354,214
459,436	802,746	559,017	417,962	932,180	558,304	404,890
9,781,722	10,426,040	11,074,893	11,219,665	12,659,432	12,825,758	12,762,596
58,139,004	53,693,742	57,815,290	63,267,801	72,915,091	57,649,141	66,609,703
(30,350,566)	(41,115,221)	(38,290,513)	(42,453,478)	(27,561,660)	(10,617,497)	(23,904,002)
558,300	614,460	366,790	393,212	1,066,482	1,334,113	582,324
<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>	<u>(\$23,321,678)</u>
\$13,305,746	\$13,511,784	\$13,481,402	\$13,823,961	\$14,410,030	\$14,827,736	\$15,016,944
18,013,536	18,163,945	18,120,145	18,879,886	20,832,045	23,271,460	23,890,881
3,994,483	4,483,013	3,704,969	4,215,501	3,878,811	4,881,865	5,381,936
450,619	712,460	1,365,811	2,408,381	2,279,444	(529,581)	(4,416,499)
258,374	349,888	806,300	1,549,894	443,952	530,198	578,307
0	118,750	0	0	121,769	0	0
36,022,758	37,339,840	37,478,627	40,877,623	41,966,051	42,981,678	40,451,569
0	(118,750)	0	0	(121,769)	0	0
0	(118,750)	0	0	(121,769)	0	0
<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>	<u>\$40,451,569</u>
\$5,672,192	(\$3,775,381)	(\$811,886)	(\$1,575,855)	\$14,404,391	\$32,364,181	\$16,547,567
558,300	495,710	366,790	393,212	944,713	1,334,113	582,324
<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>	<u>\$17,129,891</u>

Miami County, Ohio

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Fund				
Nonspendable	\$655,377	\$672,996	\$709,915	\$661,342
Assigned	5,220,127	5,343,137	6,639,272	7,867,716
Unassigned	11,283,760	11,942,338	11,999,113	11,763,288
<i>Total General Fund</i>	<u>17,159,264</u>	<u>17,958,471</u>	<u>19,348,300</u>	<u>20,292,346</u>
All Other Governmental Funds				
Nonspendable	370,333	550,419	611,913	551,566
Restricted	34,628,641	36,690,421	36,677,310	41,158,781
Committed	525,829	766,033	969,794	1,236,219
Unassigned	(113,764)	(161,225)	(4,672,318)	(172,211)
<i>Total All Other Governmental Funds</i>	<u>35,411,039</u>	<u>37,845,648</u>	<u>33,586,699</u>	<u>42,774,355</u>
<i>Total Governmental Funds</i>	<u>\$52,570,303</u>	<u>\$55,804,119</u>	<u>\$52,934,999</u>	<u>\$63,066,701</u>

Source: County Auditor's Office

Miami County, Ohio

2017	2018	2019	2020	2021	2022
\$692,129	\$720,559	\$782,888	\$829,155	\$972,120	\$981,183
6,346,482	6,141,561	10,978,601	9,359,505	12,447,325	11,813,526
15,405,570	18,752,761	16,030,582	21,839,881	20,385,002	17,964,231
22,444,181	25,614,881	27,792,071	32,028,541	33,804,447	30,758,940
591,162	616,442	574,730	590,171	485,952	714,239
42,351,477	41,360,870	46,162,656	48,775,514	52,275,981	50,337,770
1,524,922	1,082,485	964,111	756,325	741,053	840,154
(65,394)	(68,222)	(49,051)	(42,225)	(29,686)	(25,073)
44,402,167	42,991,575	47,652,446	50,079,785	53,473,300	51,867,090
\$66,846,348	\$68,606,456	\$75,444,517	\$82,108,326	\$87,277,747	\$82,626,030

Miami County, Ohio

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

	2013	2014	2015	2016
Revenues:				
Taxes	\$28,408,050	\$29,710,252	\$30,719,128	\$31,290,454
Intergovernmental Revenues	32,371,448	30,505,093	35,499,146	34,221,721
Charges for Services	12,603,491	12,465,900	16,070,718	13,259,977
Licenses and Permits	1,062,559	1,468,834	1,563,757	1,631,344
Investment Earnings	93,228	430,043	428,712	450,619
Fines and Forfeitures	1,254,510	1,189,452	1,233,002	1,193,406
All Other Revenue	1,385,518	2,365,447	2,135,518	2,138,537
Total Revenue	<u>77,178,804</u>	<u>78,135,021</u>	<u>87,649,981</u>	<u>84,186,058</u>
Expenditures:				
Current:				
Public Safety	17,040,768	17,924,264	20,449,769	18,476,107
Health	16,939,084	17,010,565	16,808,097	19,424,145
Human Services	11,423,078	11,545,539	12,223,554	12,256,813
Conservation and Recreation	546,876	609,658	543,547	544,862
Public Works	10,785,487	11,394,608	15,829,063	9,827,812
General Government	14,081,283	14,347,335	14,918,028	15,744,547
Capital Outlay	1,436,435	1,256,269	8,804,051	1,413,579
Debt Service:				
Principal Retirement	583,700	592,850	617,000	825,300
Interest and Fiscal Charges	464,028	405,508	384,240	559,553
Total Expenditures	<u>73,300,739</u>	<u>75,086,596</u>	<u>90,577,349</u>	<u>79,072,718</u>
Excess (Deficiency) of Revenues Over Expenditures	3,878,065	3,048,425	(2,927,368)	5,113,340

Miami County, Ohio

2017	2018	2019	2020	2021	2022
\$31,737,789	\$31,626,858	\$32,661,488	\$35,213,069	\$38,111,565	\$38,797,558
30,708,949	31,099,233	35,395,009	41,332,440	32,173,161	39,854,286
14,342,730	13,315,311	13,843,062	17,489,571	12,148,118	13,603,289
1,651,934	2,254,322	2,248,569	1,687,225	1,887,162	2,018,932
712,460	1,365,811	2,408,381	2,279,444	(529,581)	(4,416,499)
1,259,618	1,231,691	1,276,929	987,111	1,171,030	1,156,482
1,584,820	2,569,582	3,470,882	2,487,830	4,319,642	3,720,535
81,998,300	83,462,808	91,304,320	101,476,690	89,281,097	94,734,583
21,242,408	19,826,220	20,206,302	21,234,951	20,553,120	21,492,191
17,659,639	18,228,236	18,095,595	18,417,780	16,245,947	17,590,363
11,201,756	10,836,963	10,576,512	10,614,507	13,041,593	13,711,466
479,399	632,191	547,211	596,716	594,641	615,614
11,522,100	12,118,722	11,893,903	13,149,012	13,083,497	14,287,764
15,684,424	16,064,489	17,681,125	23,262,040	17,522,716	24,354,325
354,504	959,650	3,813,063	4,557,666	1,334,251	5,653,731
1,242,843	2,549,098	1,153,192	1,171,493	1,208,092	1,244,456
607,962	529,551	493,154	456,517	412,860	436,390
79,995,035	81,745,120	84,460,057	93,460,682	83,996,717	99,386,300
2,003,265	1,717,688	6,844,263	8,016,008	5,284,380	(4,651,717)

(Continued)

Miami County, Ohio

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

	2013	2014	2015	2016
Other Financing Sources (Uses):				
Other Financing Sources - Capital Leases	0	0	0	0
General Obligation Bonds Issued	4,620,000	0	0	4,612,302
Premium on General Obligation Bonds	103,106	0	0	473,786
Transfers In	929,307	1,976,516	1,118,343	1,797,601
Transfers Out	(929,307)	(1,976,516)	(1,118,343)	(1,797,601)
Total Other Financing Sources (Uses)	<u>4,723,106</u>	<u>0</u>	<u>0</u>	<u>5,086,088</u>
Net Change in Fund Balance	<u>\$8,601,171</u>	<u>\$3,048,425</u>	<u>(\$2,927,368)</u>	<u>\$10,199,428</u>
Debt Service as a Percentage of Noncapital Expenditures	1.48%	1.43%	1.26%	1.85%

Source: County Auditor's Office

Miami County, Ohio

2017	2018	2019	2020	2021	2022
1,648,488	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,720,028	1,874,987	4,089,392	4,837,997	3,564,636	3,663,080
(1,601,278)	(1,874,987)	(4,089,392)	(6,216,228)	(3,564,636)	(3,663,080)
1,767,238	0	0	(1,378,231)	0	0
<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>	<u>(\$4,651,717)</u>
2.46%	3.99%	2.05%	1.99%	2.06%	1.91%

Miami County, Ohio

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

Tax year	2013	2014	2015	2016
Real Property				
Assessed	\$2,046,764	\$2,061,141	\$2,080,187	\$2,202,206
Actual	5,847,897	5,888,974	5,943,391	6,292,017
Public Utility				
Assessed	66,912	69,124	71,269	76,118
Actual	191,177	197,497	203,626	217,480
Total				
Assessed	2,113,676	2,130,265	2,151,456	2,278,324
Actual	6,039,074	6,086,471	6,147,017	6,509,497
Assessed Value as a Percentage of Actual Value	35.00%	35.00%	35.00%	35.00%
Total Direct Tax Rate	8.81	8.81	8.81	8.82

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

2017	2018	2019	2020	2021	2022
\$2,214,577	\$2,252,722	\$2,481,011	\$2,532,062	\$2,581,719	\$2,635,534
6,327,363	6,436,349	7,088,603	7,234,463	7,376,340	7,530,097
79,238	79,238	90,233	92,005	98,035	104,539
226,394	226,394	257,809	262,871	280,100	298,683
2,293,815	2,331,960	2,571,244	2,624,067	2,679,754	2,740,073
6,553,757	6,662,743	7,346,411	7,497,334	7,656,440	7,828,780
35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
9.22	9.22	9.21	9.21	9.20	9.20

Miami County, Ohio

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Direct County Rates				
General Fund	2.40	2.40	2.40	2.40
Park Levy	1.10	1.10	1.10	1.10
Special Bridge	0.45	0.45	0.45	0.45
Riverside School	4.20	4.20	4.20	4.20
Tri-County Mental Health	0.60	0.60	0.60	0.60
Conservancy	0.06	0.06	0.06	0.07
Total	<u>8.81</u>	<u>8.81</u>	<u>8.81</u>	<u>8.82</u>
Overlapping Rates				
Corporations	1.40-18.53	1.40 - 18.53	.55 - 18.53	.55 - 18.53
Townships	1.10 - 9.40	1.10 - 9.40	0 - 9.40	0 - 9.40
School Districts	28.90 - 75.95	28.65 - 75.95	28.42 - 75.95	28.41 - 81.85
Joint Vocational School Districts	2.58 - 5.32	2.58 - 5.30	2.58 - 5.30	2.58 - 5.26

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

2017	2018	2019	2020	2021	2022
2.40	2.40	2.40	2.40	2.40	2.40
1.50	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	0.06	0.06	0.05	0.05
9.22	9.22	9.21	9.21	9.20	9.20
.55 - 18.53	.55 - 23.53	.55 - 23.53	.55 - 23.53	.55 - 23.53	.55 - 23.53
0 - 12.30	0 - 12.30	0 - 12.30	0 - 12.30	0 - 12.30	0 - 12.30
28.29 - 81.85	28.20 - 66.80	27.95 - 81.85	27.87 - 66.80	27.87 - 66.80	27.74 - 81.40
3.00 - 5.22	3.00 - 4.90	3.00 - 6.40	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*

		2022		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power & Light	Utilities	\$70,856,470	1	2.69%
Vectren Energy Delivery	Utilities	25,923,860	2	0.98%
Meijer Distribution Inc	Warehouse	18,433,120	3	0.70%
American Honda	Manufacturing	14,086,190	4	0.53%
Upper Valley Medical Center	Hospital	12,312,810	5	0.47%
Pioneer Rural Electric	Utilities	7,956,920	6	0.30%
Menard Inc	Retail	4,101,290	7	0.16%
MO Troy LLC	Retail	3,695,730	8	0.14%
Hobart Corporation	Manufacturing	3,651,860	9	0.14%
Kroger Company	Retail	3,614,950	10	0.14%
	Subtotal	164,633,200		6.25%
	All Others	2,470,900,800		93.75%
	Total	<u>\$2,635,534,000</u>		<u>100.00%</u>
		2013		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power & Light	Utilities	\$53,719,860	1	2.62%
Meijer Distribution Inc	Warehouse	11,383,900	2	0.56%
Vectren Energy Delivery	Utilities	7,542,660	3	0.37%
Pioneer Rural Electric	Utilities	6,405,010	4	0.31%
American Honda Motor	Manufacturing	6,363,460	5	0.31%
F & P America Mfg. Inc	Manufacturing	4,186,490	6	0.20%
Menard Inc	Retail	4,154,370	7	0.20%
Aileron Real Estate LLC	Property Management	3,672,990	8	0.18%
Harvey A Tolson	Retail	3,516,520	9	0.17%
Midamco	Manufacturing	3,392,950	10	0.17%
	Subtotal	104,338,210		5.09%
	All Others	1,942,425,790		94.91%
	Total	<u>\$2,046,764,000</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings



Miami County, Ohio

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

Collection Year	<u>2013</u>	<u>2014</u>	<u>2015</u>
Total Tax Levy ⁽¹⁾	\$19,262,043	\$19,479,421	\$19,727,992
Collections within the Fiscal Year of the Levy			
Current Tax Collections	18,808,282	19,028,693	19,254,911
Percent of Levy Collected	97.64%	97.69%	97.60%
Delinquent Tax Collections	<u>444,413</u>	<u>536,816</u>	<u>582,369</u>
Total Tax Collections ⁽²⁾	19,252,695	19,565,509	19,837,280
Percent of Total Tax Collections To Tax Levy	99.95%	100.44%	100.55%
Accumulated Outstanding Delinquent Taxes	995,414	951,379	860,102
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	5.17%	4.88%	4.36%

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

2016	2017	2018	2019	2020	2021	2022
\$20,538,732	\$21,460,549	\$22,377,611	\$22,945,577	\$23,523,976	\$23,273,207	\$22,310,218
20,070,458	21,087,430	21,969,429	22,374,080	23,027,282	22,871,840	21,883,422
97.72%	98.26%	98.18%	97.51%	97.89%	98.28%	98.09%
<u>568,630</u>	<u>501,328</u>	<u>455,660</u>	<u>451,201</u>	<u>409,574</u>	<u>461,233</u>	<u>370,854</u>
20,639,088	21,588,758	22,425,089	22,825,281	23,436,856	23,333,073	22,254,276
100.49%	100.60%	100.21%	99.48%	99.63%	100.26%	99.75%
825,133	704,541	675,063	675,133	806,312	1,475,360	1,498,884
4.02%	3.28%	3.02%	2.94%	3.43%	6.34%	6.72%

Miami County, Ohio

Taxable Sales By Industry (Category) Last Ten Years

	2013	2014	2015	2016
Sales Tax Payments	\$4,618,687	\$4,780,560	\$2,898,672	\$3,075,531
Direct Pay Tax Return Payments	1,017,411	1,143,488	1,339,520	1,345,756
Seller's Use Tax Return Payments	1,387,780	1,491,666	1,666,752	1,928,712
Consumer's Use Tax Return Payments	378,298	382,612	450,002	466,879
Motor Vehicle Tax Payments	2,429,481	2,535,010	2,692,285	2,806,265
Non-Resident Motor Vehicle Tax	48,821	51,080	70,790	66,736
Watercraft and Outboard Motors	29,024	32,674	31,799	34,321
Department of Liquor Control	46,730	48,357	54,319	61,753
Sales Tax on Motor Vehicle Fuel Refunds	4,432	5,008	4,117	4,089
Sales/Use Tax Voluntary Payments	18,188	36,722	32,667	19,204
Certified Assessment Payments	0	0	83,159	67,776
Statewide Master Numbers	5,719,148	5,792,724	6,084,831	6,308,861
Sales/Use Tax Assessment Payments	88,435	52,495	49,358	123,473
Streamlined Sales Tax Payments	6,627	5,273	16,057	25,216
Use Tax from Ohio IT 1040	0	0	0	0
Transient Sales	0	0	1,896,157	1,728,273
Use Tax Amnesty Payments	0	929	33	14
Managed Audit Sale/Use Payment	0	11,350	18,086	41,738
Adjustments Made to Prior Allocations	46,094	(140)	0	0
Less 1% Administrative Rotary Fund	(158,164)	(163,468)	(173,734)	(180,475)
Sales/Use Tax Refunds Approved	(22,707)	(23,016)	(15,239)	(57,145)
Total	\$15,658,285	\$16,183,325	\$17,199,630	\$17,866,977
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

2017	2018	2019	2020	2021	2022
\$3,127,280	\$3,445,130	\$3,316,235	\$3,219,349	\$3,824,590	\$4,078,007
1,289,863	474,116	422,239	401,826	436,845	427,852
2,064,165	2,373,951	2,796,388	3,955,956	4,501,049	4,912,393
426,232	407,008	398,134	459,295	538,788	633,059
3,049,556	3,127,984	3,314,987	3,406,007	4,144,009	4,083,232
76,964	75,759	72,257	82,635	110,403	104,606
41,586	49,228	58,816	69,824	77,914	86,756
66,380	69,565	79,062	101,810	113,126	113,746
13,103	6,585	4,412	4,872	4,231	4,246
9,817	18,799	5,937	1,415	3,730	718
77,762	83,480	51,903	80,083	82,847	89,609
6,358,474	6,383,348	6,723,651	6,950,612	7,385,266	7,895,612
45,972	111,951	86,631	70,106	148,664	44,202
36,484	36,392	144,939	365,598	565,882	598,677
0	6,503	4,836	2,383	3,062	1,850
1,700,324	1,492,144	1,425,642	1,138,097	1,233,777	934,330
0	3,129	83	0	0	0
71,742	17,856	29,439	23,294	41,920	46,246
0	(5,471)	0	0	0	0
(184,417)	(181,557)	(189,043)	(207,245)	(46,269)	(240,074)
(13,976)	(21,720)	(31,311)	391,389	(68,728)	(47,757)
<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>	<u>\$23,767,310</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

	2013	2014	2015	2016
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$12,125,950	\$11,533,100	\$10,916,100	\$15,176,888
Superfund Site Liability	6,759,940	6,258,450	5,756,960	5,255,470
Capital Leases	0	0	0	0
Business-type Activities ⁽¹⁾				
General Obligation Bonds Payable	\$7,164,050	\$6,551,899	\$5,928,899	\$5,596,897
OPWC Loans Payable	770,850	729,175	623,750	560,000
OWDA Loans Payable	6,051,272	5,953,593	5,907,436	5,529,636
Total Primary Government	<u>\$32,872,062</u>	<u>\$31,026,217</u>	<u>\$29,133,145</u>	<u>\$32,118,891</u>
Population ⁽²⁾				
Miami County	102,506	102,506	102,506	102,506
Outstanding Debt Per Capita	\$321	\$303	\$284	\$313
Income ⁽³⁾				
Personal (in thousands)	4,140,935	4,131,094	4,299,307	4,474,387
Percentage of Personal Income	0.79%	0.75%	0.68%	0.72%

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

2017	2018	2019	2020	2021	2022
\$14,125,942	\$12,983,563	\$11,805,435	\$10,609,006	\$9,375,978	\$8,106,586
4,753,980	4,252,490	3,751,000	3,249,510	2,748,020	2,528,900
1,431,655	0	0	0	0	0
\$4,912,905	\$4,475,347	\$4,023,540	\$3,555,033	\$3,083,126	\$2,597,584
691,250	617,500	543,750	470,000	396,250	347,500
5,175,146	4,825,968	4,312,063	3,962,448	3,612,608	3,262,538
<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>	<u>\$16,843,108</u>
102,506	102,506	102,506	102,506	108,774	108,774
\$303	\$265	\$238	\$213	\$177	\$155
4,678,271	4,893,636	5,022,691	5,326,519	5,976,805	5,976,805
0.66%	0.55%	0.49%	0.41%	0.32%	0.28%

Miami County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2013	2014	2015	2016
Population ⁽¹⁾	102,506	102,506	102,506	102,506
Assessed Value ⁽²⁾	\$2,113,676	\$2,130,265	\$2,151,456	\$2,278,324
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$19,290,000	\$18,084,999	\$16,844,999	\$20,773,785
Resources Available to Pay Principal ⁽⁴⁾	\$74,889	\$76,353	\$88,287	\$99,941
Net General Bonded Debt	\$19,215,111	\$18,008,646	\$16,756,712	\$20,673,844
Ratio of Net Bonded Debt to Estimated Actual Value	0.91%	0.85%	0.78%	0.91%
Net Bonded Debt per Capita	\$187.45	\$175.68	\$163.47	\$201.68

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

2017	2018	2019	2020	2021	2022
102,506	102,506	102,506	102,506	108,774	108,774
\$2,293,815	\$2,331,960	\$2,571,244	\$2,624,067	\$2,679,754	\$2,740,073
\$19,038,847	\$17,458,910	\$15,828,975	\$14,164,039	\$12,459,104	\$10,704,170
\$110,930	\$122,855	\$137,339	\$146,491	\$73,075	\$275
\$18,927,917	\$17,336,055	\$15,691,636	\$14,017,548	\$12,386,029	\$10,703,895
0.83%	0.74%	0.61%	0.53%	0.46%	0.39%
\$184.65	\$169.12	\$153.08	\$136.75	\$113.87	\$98.40



Miami County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2022*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Miami County</u>	<u>Amount Applicable to Miami County</u>
Direct:			
Miami County	\$8,106,586	100.00%	\$8,106,586
Overlapping:			
Corporations wholly within the County	8,542,980	100.00%	8,542,980
Corporations with Overlapping Boundaries	35,441,144	1.75%	620,220
School Districts wholly within the County	46,816,938	100.00%	<u>46,816,938</u>
		Subtotal	<u>55,980,138</u>
		Total	<u><u>\$64,086,724</u></u>

Source:

County Auditor's Office

Percentages determined by dividing each overlapping subdivisions' assessed valuation within the County by the subdivisions' total assessed valuation.

Miami County, Ohio

Debt Limitations Last Ten Years

Collection Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<u>Total Debt</u>				
Net Assessed Valuation	\$2,113,676,000	\$2,130,265,000	\$2,151,456,000	\$2,278,324,000
Debt Limit (1) (a)	51,341,900	51,756,625	52,286,400	55,458,100
County Debt Outstanding (2)	12,125,950	11,533,100	10,916,100	15,176,888
Less:				
Applicable Debt Service Fund Amounts	<u>(74,889)</u>	<u>(76,353)</u>	<u>(88,287)</u>	<u>(99,941)</u>
Net Indebtedness Subject to Limit	<u>12,051,061</u>	<u>11,456,747</u>	<u>10,827,813</u>	<u>15,076,947</u>
Overall Legal Debt Margin	<u>\$39,290,839</u>	<u>\$40,299,878</u>	<u>\$41,458,587</u>	<u>\$40,381,153</u>
	76.53%	77.86%	79.29%	72.81%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$2,113,676,000	\$2,130,265,000	\$2,151,456,000	\$2,278,324,000
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	21,136,760	21,302,650	21,514,560	22,783,240
Net Indebtedness Subject to Limit	<u>12,051,061</u>	<u>11,456,747</u>	<u>10,827,813</u>	<u>15,076,947</u>
Overall Legal Debt Margin	<u>\$9,085,699</u>	<u>\$9,845,903</u>	<u>\$10,686,747</u>	<u>\$7,706,293</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

2017	2018	2019	2020	2021	2022
\$2,293,815,000	\$2,331,960,000	\$2,571,244,000	\$2,624,067,000	\$2,679,754,000	\$2,740,073,000
55,845,375	56,799,000	62,781,100	64,101,675	65,493,850	67,001,825
14,125,942	12,983,563	11,805,435	10,609,006	9,375,978	8,106,586
(110,930)	(122,855)	(137,339)	(146,491)	(73,075)	(275)
<u>14,015,012</u>	<u>12,860,708</u>	<u>11,668,096</u>	<u>10,462,515</u>	<u>9,302,903</u>	<u>8,106,311</u>
<u>\$41,830,363</u>	<u>\$43,938,292</u>	<u>\$51,113,004</u>	<u>\$53,639,160</u>	<u>\$56,190,947</u>	<u>\$58,895,514</u>
74.90%	77.36%	81.41%	83.68%	85.80%	87.90%
\$2,293,815,000	\$2,331,960,000	\$2,571,244,000	\$2,624,067,000	\$2,679,754,000	\$2,740,073,000
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
22,938,150	23,319,600	25,712,440	26,240,670	26,797,540	27,400,730
<u>14,015,012</u>	<u>12,860,708</u>	<u>11,668,096</u>	<u>10,462,515</u>	<u>9,302,903</u>	<u>8,106,311</u>
<u>\$8,923,138</u>	<u>\$10,458,892</u>	<u>\$14,044,344</u>	<u>\$15,778,155</u>	<u>\$17,494,637</u>	<u>\$19,294,419</u>

Miami County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2013	2014	2015	2016
Population ⁽¹⁾				
Miami County	102,506	102,506	102,506	102,506
Income ⁽²⁾				
Total Personal (in thousands)	\$4,140,935	\$4,131,094	\$4,299,307	\$4,474,387
Per Capita	\$40,397	\$40,301	\$41,942	\$43,650
Unemployment Rate ⁽³⁾				
Federal	7.4%	6.2%	5.3%	4.9%
State	7.4%	5.7%	4.9%	4.9%
Miami County	7.2%	5.3%	4.4%	4.3%
Civilian Work Force Estimates ⁽³⁾				
State	5,765,700	5,719,500	5,700,300	5,713,100
Miami County	52,100	51,800	52,200	52,600

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

2017	2018	2019	2020	2021	2022
102,506	102,506	102,506	102,506	108,774	108,774
\$4,678,271	\$4,893,636	\$5,022,691	\$5,326,519	\$5,976,805	\$5,976,805
\$45,639	\$47,740	\$48,999	\$51,963	\$54,947	\$54,947
4.4%	3.9%	3.7%	8.1%	5.3%	3.6%
5.0%	4.6%	4.1%	8.1%	5.1%	4.0%
4.2%	3.9%	3.7%	7.0%	4.3%	3.6%
5,780,000	5,754,900	5,802,300	5,754,300	5,736,900	5,741,300
53,700	53,200	54,100	54,200	53,500	53,300



Miami County, Ohio

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2022		
		Number of Employees	Rank	Percentage of Total Employment
Clopay Bldg./Products	Manufacturing	1,529	1	2.87%
ConAgra	Manufacturing	1,093	2	2.05%
Meijer Distribution	Warehouse	958	3	1.80%
F & P America	Manufacturing	900	4	1.69%
Upper Valley Medical Center	Hospital	838	5	1.57%
Miami County	Government	805	6	1.51%
Goodrich Corp-Collins Aerospace	Manufacturing	650	7	1.22%
Troy City Schools	School	573	8	1.08%
Hobart Corporation	Manufacturing	404	9	0.76%
Piqua City Schools	School	367	10	0.69%
Total		<u>8,117</u>		
Total Employment within the County		<u><u>53,300</u></u>		

Employer	Nature of Business	2013		
		Number of Employees	Rank	Percentage of Total Employment
Upper Valley Medical Center	Hospital	1,369	1	2.63%
Clopay Bldg./ Products	Manufacturing	936	2	1.80%
Miami County	Government	841	3	1.61%
Meijer Distribution	Warehouse	835	4	1.60%
ConAgra	Manufacturing	684	5	1.31%
F & P America	Manufacturing	673	6	1.29%
UTC Aerospace Systems	Manufacturing	670	7	1.29%
Hobart Corporation	Manufacturing	513	8	0.98%
ITW/Hobart Brothers Company	Manufacturing	500	9	0.96%
Troy City School District	School	479	10	0.92%
Total		<u>7,500</u>		
Total Employment within the County		<u><u>52,100</u></u>		

Source: County Auditor's Office

Miami County, Ohio

Full Time Equivalent Employees by Function

Last Ten Years

	2013	2014	2015	2016	2017
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	10.00	11.00	11.50	10.00	11.00
Auditor	27.00	25.50	25.50	25.50	26.50
Treasurer	5.50	5.50	4.00	4.50	4.50
Prosecutor	12.00	11.00	11.00	11.00	10.00
Planning and Zoning	0.00	0.00	0.00	0.00	0.00
Elections	8.00	10.00	7.50	7.50	6.00
Records Center	6.00	6.00	6.00	6.00	6.00
Building Regulations	0.00	0.00	0.00	0.00	0.00
Maintenance	10.50	10.50	10.50	10.00	11.50
Department of Development	15.00	18.00	16.00	16.00	18.00
Judicial					
Law Library	0.50	0.50	0.50	0.50	0.50
Common Pleas Court	14.00	14.50	14.50	15.50	16.50
Probate Court	5.00	5.00	5.00	5.00	5.00
Municipal Court	27.00	25.50	28.00	29.50	29.50
Juvenile Court	21.50	22.00	21.50	20.50	20.50
Public Defender	5.50	4.50	5.50	5.50	5.50
Clerk of Courts	25.00	26.50	25.50	26.50	26.00
Public Safety					
Coroner	1.00	1.00	1.00	1.00	1.00
Communication Center - 911	25.00	25.00	25.50	26.50	22.50
Sheriff	101.50	103.00	104.50	106.50	106.50
Adult Probation	1.00	1.00	0.00	0.00	0.00
Juvenile Probation	5.00	5.00	0.00	0.00	0.00
Juvenile Detention Center	27.50	29.00	27.50	25.50	26.50
Juvenile Rehabilitation Center	24.50	32.00	32.00	31.00	27.50
Public Works					
Water Districts	2.00	4.00	4.00	4.00	4.00
Sanitary Sewer	6.50	6.50	6.00	6.00	6.00
Transfer Station	14.50	14.50	14.50	15.50	16.50
Engineering	39.00	41.00	40.00	43.50	38.50
Transit	2.00	2.00	2.00	2.00	2.00
Health					
Board of Health	25.50	28.50	28.00	33.50	37.50
Dog and Kennel	5.50	5.50	5.50	6.00	6.00
Riverside MRDD	118.50	115.00	101.00	94.50	67.00
FCFC / Help Me Grow	3.00	4.00	0.00	0.00	0.00
WIC	5.50	5.00	5.00	0.00	0.00
Tri-County	14.00	14.00	17.00	20.00	27.00

Miami County, Ohio

2018	2019	2020	2021	2022
10.00	11.00	11.00	11.00	12.00
25.00	26.00	26.50	25.00	25.50
4.50	5.00	5.00	5.00	5.00
10.50	10.00	10.50	10.50	9.50
0.00	0.00	0.00	0.00	0.00
6.50	7.00	5.50	5.50	7.00
5.50	5.50	5.50	5.50	6.50
0.00	0.00	0.00	0.00	0.00
9.00	11.00	10.00	11.00	11.00
18.00	19.00	20.00	20.00	19.00
0.50	0.50	0.50	0.50	0.50
12.00	15.00	19.50	18.50	20.00
5.00	5.00	5.00	6.00	5.00
28.00	29.00	27.50	22.50	28.00
20.00	19.50	18.00	17.50	19.00
5.50	6.50	6.00	6.50	7.00
25.00	26.00	25.00	26.00	24.00
1.00	1.00	1.00	1.00	2.00
26.50	26.00	27.00	24.00	26.50
106.00	119.00	120.50	112.50	114.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
25.00	27.00	27.50	24.50	28.50
29.00	26.00	30.50	0.00	0.00
4.00	4.00	4.00	4.00	4.00
6.00	6.00	6.00	6.00	6.00
14.50	16.50	15.50	18.00	19.00
36.00	34.00	37.00	34.00	35.50
2.50	2.50	2.50	3.00	3.00
38.50	37.50	43.00	39.50	47.00
3.00	6.00	7.00	6.50	7.00
70.50	70.00	76.00	71.50	73.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
24.00	25.50	26.50	21.50	15.00

(Continued)

Miami County, Ohio

*Full Time Equivalent Employees by Function
Last Ten Years*

	2013	2014	2015	2016	2017
Human Services					
Children's Services	32.50	31.00	34.50	33.00	28.50
Veteran Services	7.00	7.50	7.50	6.50	7.00
Child Support Enforcement Agency	20.50	21.50	20.00	19.00	21.00
Jobs and Family Services	37.00	39.50	40.00	35.00	36.50
David L Brown Youth Center	9.00	9.00	8.50	9.50	0.00
Victim Witness Program	3.00	4.00	4.50	3.50	3.50
Conservation and Recreation					
Soil and Water Conservation	5.00	5.00	5.00	5.00	5.00
Park District	39.00	36.50	41.00	43.50	38.50
	<u>767.00</u>	<u>786.00</u>	<u>767.00</u>	<u>764.00</u>	<u>725.50</u>

Source: Miami County Auditor

Miami County, Ohio

2018	2019	2020	2021	2022
29.50	21.00	0.00	0.00	0.00
7.00	8.50	6.50	7.00	7.50
22.00	25.00	0.00	0.00	0.00
31.50	35.00	82.50	71.50	83.50
0.00	0.00	0.00	0.00	0.00
4.50	4.50	4.50	3.50	3.50
5.00	5.00	5.00	4.50	4.50
48.00	48.00	37.50	37.50	48.50
<u>719.00</u>	<u>744.00</u>	<u>755.50</u>	<u>681.00</u>	<u>727.00</u>

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2013	2014	2015	2016
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	1,829	1,845	1,825	1,830
Number of Public Hearings	17	23	132	24
Auditor				
Number of Non-exempt Conveyances	2,485	2,263	2,510	1,479
Number of Exempt Conveyances	1,590	1,544	1,494	2,631
Number of Real Estate Transfers	4,075	3,807	4,004	4,110
Number of General Warrants Issued	23,391	20,698	19,675	20,196
Number of Payroll Warrants Issued	21,454	21,494	22,631	21,386
Number of Receipt Pay-ins Issued	20,329	20,172	18,686	18,036
Treasurer				
Number of Parcels Billed ***	50,164	50,506	50,657	50,830
Number of Parcels Collected ***	47,518	47,505	47,813	48,451
Prosecuting Attorney				
Number of Criminal Cases - Common Pleas	510	523	569	725
Number of Criminal Cases - Juvenile Court	1,143	906	1,154	856
Board of Elections				
Number of Registered Voters	69,695	70,960	68,801	72,259
Number of Voters Last General Election	14,547	31,517	34,667	53,940
Percentage of Registered Voters that Voted	20.87%	44.42%	49.94%	74.65%
Recorder				
Number of Deeds Recorded	4,019	3,395	3,630	4,058
Number of Mortgages Recorded	5,164	3,540	3,928	4,364
Number of Military Discharges Recorded	10	17	88	13
Buildings and Grounds				
Number of Buildings	35	37	37	37
Square Footage of Buildings	408,874	483,256	483,256	483,256
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	673	648	566	567
Number of Criminal Cases Filed	477	523	569	725
Number of Domestic Cases Filed	422	405	420	352

Miami County, Ohio

2017	2018	2019	2020	2021	2022
1,735	1,683	1,871	1,657	1,769	1,589
25	8	21	14	109	13
1,397	1,329	2,825	2,830	3,209	3,115
2,676	2,916	1,420	1,444	1,666	1,580
4,073	4,245	4,245	4,274	4,875	4,695
18,945	18,417	18,565	16,434	16,272	16,952
22,533	21,824	21,495	21,849	20,813	19,096
18,145	18,665	18,767	16,869	16,582	15,817
50,772	50,977	51,410	51,859	52,736	53,143
48,475	48,684	49,251	49,718	50,598	50,863
609	690	621	501	518	534
968	746	726	621	547	1,177
73,018	74,342	71,743	75,470	75,401	76,286
22,889	42,223	16,649	58,362	19,856	42,736
31.35%	56.79%	23.21%	77.33%	26.33%	56.02%
3,997	3,979	4,158	3,817	4,766	4,164
3,977	3,849	4,175	5,926	6,586	4,850
183	174	135	51	61	127
37	37	37	33	34	34
483,265	506,256	511,957	491,509	508,488	508,488
515	487	505	339	386	532
609	690	621	501	518	534
383	396	396	304	346	302

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2013	2014	2015	2016
Probate Court				
Number of Estates Filed	534	537	542	550
Number of Guardianships Filed	67	62	73	49
Number of Adoptions Filed	34	37	48	71
Number of Marriages Filed	666	658	628	657
Juvenile Court				
Number of Civil Cases Filed	2,637	2,744	2,661	2,599
Number of Criminal / Delinquent Cases	845	906	866	856
Number of Traffic Cases	478	464	475	535
Number of Adult Cases	100	113	158	137
Number of Unruly Cases	298	290	288	275
Municipal Court				
Number of Civil Cases Filed	2,184	2,029	2,191	2,253
Number of Criminal and Traffic Cases Filed	16,801	16,556	15,708	16,342
Clerk of Courts				
Number of Domestic relations Cases Filed	422	405	420	366
Number of Civil Cases Filed	673	648	566	567
Number of Criminal Cases Filed	510	523	569	725
Number of Domestic Violence Cases Filed	392	304	365	352
Number of Appeals Filed	44	36	29	25
Number of Certificates of Judgement Filed	3,452	4,095	3,257	2,672
Number of Titles Issued	44,174	45,601	47,431	46,789
Public Safety				
Sheriff				
Jail Operation				
Average Daily Jail Census	N/A	N/A	N/A	N/A
Prisoners Booked	2,330	2,385	2,388	2,569
Prisoners Released	2,341	2,411	2,358	2,615
Enforcement				
Number of Citations Issued	2,274	2,269	1,769	1,818
Number of Warrants Served	478	85	37	103
Number of Calls for Service	21,508	21,317	19,267	19,000
Number of Sheriff Sales - Real Estate	510	260	192	254

Miami County, Ohio

2017	2018	2019	2020	2021	2022
547	492	632	514	619	569
71	54	51	72	55	63
48	55	51	23	41	35
681	672	632	568	646	666
2,439	2,479	2,038	1,785	1,088	1,049
726	517	726	373	303	555
560	495	560	368	434	333
103	79	103	92	89	102
242	229	242	248	244	622
2,612	2,703	2,928	2,057	2,109	2,045
16,504	16,284	14,745	11,089	12,728	12,097
383	361	408	336	381	343
515	487	505	336	386	532
609	690	621	501	518	534
375	396	396	304	346	302
33	31	22	18	42	34
4,321	506	579	550	562	400
47,075	45,156	45,855	42,460	43,423	38,506
N/A	N/A	N/A	N/A	N/A	N/A
2,966	3,343	3,097	1,855	2,138	1,958
2,952	3,385	3,094	1,947	2,126	2,016
1,871	1,591	1,527	1,386	1,508	1,581
157	189	2,388	1,835	1,842	2,116
21,425	19,729	23,463	21,539	20,988	20,810
210	143	101	38	33	92

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2013	2014	2015	2016
Disaster Services				
Number of Calls for Service	153,072	152,671	144,451	100,300
Number of 9-1-1 Calls/Texts	68,612	89,505	91,157	65,370
Coroner				
Number of Cases Investigated	88	60	229	250
Number of Autopsies Performed	39	50	60	51
Public Works				
Engineer				
Miles of Road Resurfaced	10.53	15.11	11.00	22.00
Number of Bridges Replaced / Improved	11	7	9	12
Number of Culverts Built / Replaced / Improved	53	40	39	87
Building Department				
Number of Residential Permits Issued	114	114	144	152
Number of Commercial Permits Issued	368	335	392	498
Number of Inspections Performed	4,820	4,490	5,360	6,500
Sewer District				
Number of Tap-ins	97	12	11	22
Number of Customers	2,545	2,618	2,724	2,879
Water District				
Number of Tap-ins	5	7	14	25
Number of Customers	1,909	1,907	1,937	1,984
Health				
Dog and Kennel				
Number of Dog Tags Sold - Regular	19,937	19,248	18,761	17,817
Number of Dog Tags Sold - Kennel Sets	76	31	25	24
Board of Developmental Disabilities				
Number of Students Enrolled				
Early Intervention Program	106	115	114	152
Preschool Program	16	14	N/A	N/A
Number Employed at Workshop	122	121	N/A	89
Mental Health				
Average Client Count - Intensive	140	158	210	211
Average Client Count - Non-intensive	14,034	11,454	4,732	7,487
Average Client Count - Early Intervention	26	12	20	21

Miami County, Ohio

2017	2018	2019	2020	2021	2022
90,934	93,374	102,744	95,891	97,123	100,056
59,165	59,974	62,110	54,389	52,963	50,483
252	241	238	296	331	335
58	43	40	53	55	44
25	23	22	33	30	27
4	4	4	5	2	7
70	68	55	60	58	56
186	219	202	520	610	248
401	575	415	283	367	457
4,639	4,700	4,509	5,092	5,477	5,584
26	23	18	14	25	36
2,904	2,918	3,014	3,012	3,061	3,100
31	16	22	17	31	29
2,046	2,136	2,119	2,151	2,108	2,286
17,614	17,193	16,600	16,543	14,975	14,163
26	28	24	13	15	15
243	255	310	247	248	314
N/A	N/A	N/A	N/A	N/A	N/A
106	0	N/A	N/A	N/A	N/A
314	257	241	423	1,652	1,765
12,122	28,527	27,191	7,492	5,725	11,206
24	12	10	8	183	261

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2013	2014	2015	2016
Human Services				
Job and Family Services				
Average Client Count - Food Stamps	46,176	47,124	47,688	47,448
Average Client Count - Disability Assistance	600	396	312	276
Average Client Count - WIA	17,646	29,304	14,642	10,776
Childrens Services				
Average Client Count - Foster Care	67	64	64	100
Average Client Count - Adoption	13	1	4	9
Veterans Services				
Number of Clients Served	1,190	894	844	663
Amount of Financial Assistance Paid	613,131	431,093	391,118	306,453
Conservation and Recreation				
Parks				
Number of Parks	15	15	15	16
Total Acreage	2,037	2,037	2,046	2,116
Miles of Trails	30.00	38.00	38.00	38.00

Source: County Auditor's Office

*** = Tax Year, Not Collection Year

Miami County, Ohio

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
44,580	41,460	42,768	8,577	9,127	9,312
204	0	0	0	0	0
8,566	9,263	6,052	9,044	6,442	4,793
60	45	56	70	70	79
2	10	9	2	6	9
395	258	207	109	64	104
192,139	125,471	109,717	84,669	86,576	77,008
15	15	15	15	15	15
2,116	2,140	2,190	2,193	2,193	2,193
40.00	40.00	42.00	42.00	42.00	42.00

Miami County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2013	2014	2015	2016
Governmental Activities			*	
General Government				
Legislative				
Land	\$513,338	\$513,338	\$513,338	\$513,338
Construction in Progress	0	54,499	0	0
Buildings	35,392,639	35,392,639	36,332,309	36,332,309
Improvements Other than Buildings	80,050	80,050	80,050	80,050
Machinery and Equipment	5,467,335	5,555,230	6,414,585	6,503,929
Judicial				
Buildings	59,521	59,521	44,796	44,796
Machinery and Equipment	1,021,131	1,000,797	1,109,368	1,327,037
Public Safety				
Land	24,921	24,921	24,921	24,921
Buildings	8,432,010	8,432,010	8,432,010	8,474,174
Improvements Other than Buildings	30,948	30,948	30,948	30,948
Machinery and Equipment	7,699,911	7,629,222	9,865,303	9,811,745
Public Works				
Land	4,952,876	4,980,165	4,980,165	4,996,563
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	5,123,108	5,310,041	5,476,210	5,814,130
Infrastructure	84,690,127	88,852,863	95,234,351	97,921,495
Health				
Land	26,600	26,600	26,600	26,600
Buildings	1,880,787	2,022,658	2,482,670	2,603,277
Improvements Other than Buildings	42,314	42,314	42,314	42,314
Machinery and Equipment	1,762,989	1,778,011	1,844,852	1,666,973
Human Services				
Buildings	1,601,903	1,601,903	662,232	662,232
Improvements Other than Buildings	94,305	94,305	94,308	94,308
Machinery and Equipment	605,733	640,798	629,002	610,231
Total Governmental Cost	<u>\$161,728,899</u>	<u>\$166,349,186</u>	<u>\$176,546,685</u>	<u>\$179,807,723</u>

Source: County Auditor's Office

* Restated

Miami County, Ohio

2017	2018	2019	2020	2021	2022
\$513,338	\$513,338	\$513,338	\$993,320	\$993,320	\$993,320
0	0	0	0	0	3,749,804
36,332,309	36,332,309	35,217,901	35,217,901	35,217,901	35,217,901
80,050	80,050	80,050	3,802,510	3,802,510	3,802,510
4,926,148	5,016,466	4,767,085	4,763,114	5,090,801	5,191,365
44,796	44,796	44,796	44,796	44,796	44,796
1,222,950	1,055,313	1,150,206	1,144,956	1,090,296	1,181,060
24,921	24,921	24,921	24,921	24,921	24,921
8,485,005	8,485,005	8,485,005	9,032,875	9,032,875	9,032,875
30,948	30,948	30,948	30,948	30,948	30,948
7,358,672	7,362,587	7,492,255	7,846,118	6,238,746	6,317,638
4,996,563	5,001,854	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
6,645,349	7,141,647	7,282,349	7,780,157	8,013,206	8,283,126
100,881,944	103,540,094	105,803,690	110,567,460	114,251,013	120,730,420
26,600	26,600	26,600	26,600	26,600	26,600
2,603,277	2,919,911	2,919,911	2,952,911	2,952,911	2,952,911
42,314	42,314	42,314	42,314	42,314	42,314
1,678,767	1,571,355	1,156,214	1,579,615	1,468,499	1,404,142
662,232	662,232	639,626	639,626	639,626	639,626
94,308	94,308	0	0	0	0
569,427	535,176	554,920	554,920	630,940	710,003
<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>	<u>\$207,604,487</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, 2022**

Zupka & Associates
Certified Public Accountants

**MIAMI COUNTY, OHIO
SINGLE AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022**

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MIAMI COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor Pass-Through Grantor Program Title	Assistance Listing Number	Pass-Through Entity Number	Expenditures	Non-Cash Expenditures
<u>U.S. Department of Agriculture</u>				
<i>Passed through Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	05-PU-21	\$ 3,283	\$ 0
School Breakfast Program	10.553	05-PU-22	24,131	0
National School Lunch Program	10.555	N/A	0	4,096
National School Lunch Program	10.555	LL-P4-21	6,409	0
National School Lunch Program	10.555	LL-P4-22	55,733	0
Total Child Nutrition Cluster			<u>89,556</u>	<u>4,096</u>
<i>Passed through Ohio Department of Jobs and Family Services:</i>				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	2022	298,881	0
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	2023	123,866	0
Total SNAP Cluster			<u>422,747</u>	<u>0</u>
Total U.S. Department of Agriculture			<u>512,303</u>	<u>4,096</u>
<u>U.S. Department of Housing and Urban Development (HUD)</u>				
<i>Passed through Ohio Department of Development</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-21-1BY-1	5,906	0
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-20-1BY-1	64,722	0
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-20-1BY-2	326,523	0
Total ALN #14.228			<u>397,151</u>	<u>0</u>
Total U.S. Department of Housing and Urban Development (HUD)			<u>397,151</u>	<u>0</u>
<u>U.S. Department of Justice</u>				
<i>Passed Through Ohio Department of Criminal Justice Services</i>				
Crime Victim Assistance	16.575	2022-VOCA-134718822	53,330	0
Crime Victim Assistance	16.575	2023-VOCA-135109324	25,847	0
Total ALN #16.575			<u>79,177</u>	<u>0</u>
Total U.S. Department of Justice			<u>79,177</u>	<u>0</u>
<u>U.S. Department of Labor</u>				
<i>Passed through Area 7 Workforce Investment Board</i>				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17.207	SFY22	10,857	0
Total Employment Service Cluster			<u>10,857</u>	<u>0</u>
Unemployment Insurance-RESEA Program	17.225	PY21	8,732	0
Trade Adjustment Assistance	17.245	SFY21	1,695	0
WIOA Cluster:				
WIA Adult Program:				
WIA Adult Program (FY 21)	17.258	N/A	56,341	0
WIA Adult Program (PY 21)	17.258	N/A	37,154	0
WIA Adult Program (FY 22)	17.258	N/A	134,037	0
WIA Adult Program - OMJ Resource Sharing (SFY 22)	17.258	N/A	565	0
Total ALN #17.258			<u>228,097</u>	<u>0</u>
WIA Youth Activities:				
WIA Youth Activities (PY 20) - CCMEP	17.259	N/A	28,313	0
WIA Youth Activities (PY 21) - CCMEP	17.259	N/A	25,142	0
Total ALN #17.259			<u>53,455</u>	<u>0</u>
National Dislocated Worker Grant:				
Workforce Investment Act (WIA) National Emergency Grants-NDWG-Employment Recovery Program	17.277	N/A	12,247	0
Workforce Investment Act (WIA) National Emergency Grants-NDWG-Opioids #3 Incr 2 Program	17.277	N/A	20,256	0
Total ALN #17.278			<u>32,503</u>	<u>0</u>
Dislocated Worker Program:				
WIA Dislocated Worker Formula Grants (PY 20)	17.278	N/A	1,590	0
WIA Dislocated Worker Formula Grants (FY 21)	17.278	N/A	59,170	0
WIA Dislocated Worker Formula Grants (PY 21)	17.278	N/A	26,433	0
WIA Dislocated Worker Formula Grants (FY 22)	17.278	N/A	53,408	0
WIA Dislocated Worker Formula Grants (PY 22)	17.278	N/A	111	0
WIA Dislocated Worker Formula Grants-OMJ Resource Sharing SFY 21	17.278	N/A	439	0
Total ALN #17.278			<u>141,151</u>	<u>0</u>
Total WIOA Cluster			<u>455,206</u>	<u>0</u>
Total U.S. Department of Labor			<u>476,490</u>	<u>0</u>

MIAMI COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022
(CONTINUED)

Federal Grantor Pass-Through Grantor Program Title	Assistance Listing Number	Pass-Through Entity Number	Expenditures	Non-Cash Expenditures
U.S. Department of Transportation				
<i>Passed through Ohio Department of Transportation</i>				
Federal Transit Cluster:				
Federal Transit Formula Grants	20.507	OH-2018-018-02	211,053	0
Federal Transit Formula Grants	20.507	OH-2020-013-00	277,337	
Federal Transit Formula Grants	20.507	OH-2021-031-00	278,118	0
Total Federal Transit Cluster			<u>766,508</u>	<u>0</u>
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	CEAO STP	576,375	0
Highway Planning and Construction	20.205	CEAO BFP	35,352	0
Highway Planning and Construction	20.205	Environmental Task Order	6,214	0
Highway Planning and Construction	20.205	CEAO LBR	40,390	0
Highway Planning and Construction	20.205	CEAO HSIP	80,496	0
Total Highway Planning and Construction Cluster			<u>738,827</u>	<u>0</u>
Total Passed through Ohio Department of Transportation			<u>1,505,335</u>	<u>0</u>
<i>Passed through Ohio Department of Public Safety</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	STEP-2022	29,361	0
State and Community Highway Safety	20.600	STEP-2023	9,314	0
Total Highway Safety Cluster			<u>38,675</u>	<u>0</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2022	32,320	0
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2023	8,862	0
Total ALN #20.608			<u>41,182</u>	<u>0</u>
Interagency Hazardous Public Sector Training and Planning Grants	20.703	693JK3194004HMEP	11,508	0
Total Passed through Ohio Department of Public Safety			<u>91,365</u>	<u>0</u>
Total U. S. Department of Transportation			<u>1,596,700</u>	<u>0</u>
U.S. Department of the Treasury				
<i>Passed through Ohio Office of Budget and Management</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	4,689,471	0
Total Passed through Ohio Office of Budget and Management			<u>4,689,471</u>	<u>0</u>
Total U.S. Department of the Treasury			<u>4,689,471</u>	<u>0</u>
U.S. Department of Education				
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Special Education-Grants for Infants and Families	84.181	H181A200024	78,818	0
Special Education-Grants for Infants and Families	84.181	H181A210024	68,154	
COVID-19 - Special Education-Grants for Infants and Families	84.181	H181X210024	56,886	0
Total ALN #84.181			<u>203,858</u>	<u>0</u>
Total U.S. Department of Education			<u>203,858</u>	<u>0</u>
General Services Administration				
<i>Passed through Ohio Secretary of State</i>				
2018 HAVA Election Security Grant	90.404	Security & Accessibility	2,550	0
Total General Services Administration			<u>2,550</u>	<u>0</u>
U.S. Department of Homeland Security				
<i>Passed through Ohio Emergency Management Agency</i>				
Hazard Mitigation Grant	97.039	FEMA DR 4447-OH	7,131	0
Emergency Management Performance Grants - COVID-19 Supplemental	97.042	EMC-2021-EP-00002	53,477	0
Total Passed through Ohio Emergency Management Agency			<u>60,608</u>	<u>0</u>
Total U.S. Department of Homeland Security			<u>60,608</u>	<u>0</u>

(Continued)

MIAMI COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022
(CONTINUED)

Federal Grantor <i>Pass-Through Grantor</i> Program Title	Assistance Listing Number	Pass-Through Entity Number	Expenditures	Non-Cash Expenditures
U.S. Department of Health and Human Services				
<i>Passed through Ohio Department of Jobs and Family Services</i>				
Promoting Safe and Stable Families	93.556	N/A	38,317	0
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	2022	285,735	0
Temporary Assistance for Needy Families	93.558	2023	3,734	0
Temporary Assistance for Needy Families - COVID-19 PRC	93.558	2021	200,289	0
Temporary Assistance for Needy Families - COVID-19 PRC-ADMIN	93.558	2021	35,385	0
Temporary Assistance for Needy Families - Kinship Caregiver	93.558	2021	23,199	0
Temporary Assistance for Needy Families - Kinship Caregiver	93.558	NA	2,951	0
Total TANF Cluster			551,293	0
Child Support Enforcement	93.563	2022	771,072	0
Child Support Enforcement	93.563	2023	303,807	0
<i>Total ALN #93.563</i>			1,074,879	0
CCDF Cluster:				
Childcare and Development Block Grant	93.575	2022	49,165	0
Childcare and Development Block Grant	93.575	2023	34,323	0
Total CCDF Cluster			83,488	0
Stephanie Tubbs Jones Child Welfare Service Program	93.645	N/A	18,973	0
Foster Care Title IV-E	93.658	G-1011-11-5085	119,858	0
Foster Care Title IV-E	93.658	G-1213-06-0240	57,698	0
Foster Care Title IV-E	93.658	G-1213-06-0240	87,099	0
<i>Total ALN #93.658</i>			264,655	0
Adoption Assistance	93.659	G-1011-11-5084	292,848	0
Social Services Block Grant	93.667	2022	418,659	0
Social Services Block Grant	93.667	2023	215,201	0
<i>Total ALN #93.667</i>			633,860	0
Elder Abuse Prevention Intervention Program	93.747	N/A	37,052	0
Medicaid Cluster:				
Medical Assistance Program	93.778	2022	378,174	0
Medical Assistance Program	93.778	2023	180,890	0
Total Medicaid Cluster Passed through the Ohio Department of Jobs and Family Services			559,064	0
<i>Total Passed Through Ohio Department of Jobs and Family Services</i>			3,554,429	0
<i>Passed through Ohio Department of Health</i>				
Promoting Safe and Stable Families	93.556	5AU-20-C0055	14,207	0
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	N/A	54,244	0
<i>Total Passed through Ohio Department of Health</i>			68,451	0
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	N/A	63,757	0
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A	418,117	0
Total Medicaid Cluster Passed through the Ohio Department of Developmental Disabilities			418,117	0
<i>Total Passed Through Ohio Department of Developmental Disabilities</i>			481,874	0
Total U.S. Department of Health and Human Services			4,104,754	0
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 12,123,062	\$ 4,096

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, 2022

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, 2022. 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, 2022
(CONTINUED)

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

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

Activity in the CDBG Revolving Loan Fund during 2022 is as follows:

Beginning Loans Receivable Balance at January 1, 2022	\$ 1,354,687
Loans Made	128,990
Loan Principal Repaid	<u>(206,230)</u>
Ending Loans Receivable Balance at December 31, 2022	<u>\$ 1,277,447</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.

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

Miami County
201 W. Main Street
Troy, Ohio 45373

To the Board of County Commissioners:

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, 2022, 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 28, 2023.

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.

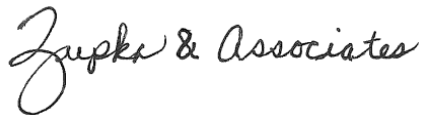
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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



Zupka & Associates
Certified Public Accountants

June 28, 2023

**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**

Miami County
201 W. Main Street
Troy, Ohio 45373

To the Board of County Commissioners:

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, 2022. 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, 2022.

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.

Miami County

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

Page 3


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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 28, 2023, 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.



Zupka & Associates
Certified Public Accountants

June 28, 2023

**MIAMI COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

1. SUMMARY OF AUDITOR'S RESULTS

2022(i)	Type of Financial Statement Opinion	Unmodified
2022(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2022(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
2022(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2022(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2022(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
2022(v)	Type of Major Programs' Compliance Opinions	Unmodified
2022(vi)	Are there any audit findings under 2 CFR 200.516(a)?	No
2022(vii)	Major Programs (list):	
	Covid-19 - Coronavirus State and Local Fiscal Recovery - ALN #21.027	
	Medical Assistance Program - ALN #93.778	
2022(viii)	Dollar Threshold: A/B Programs	Type A: \$750,000 Type B: All Others
2022(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, 2022

The prior audit report, as of December 31, 2021, 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 9/26/2023

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