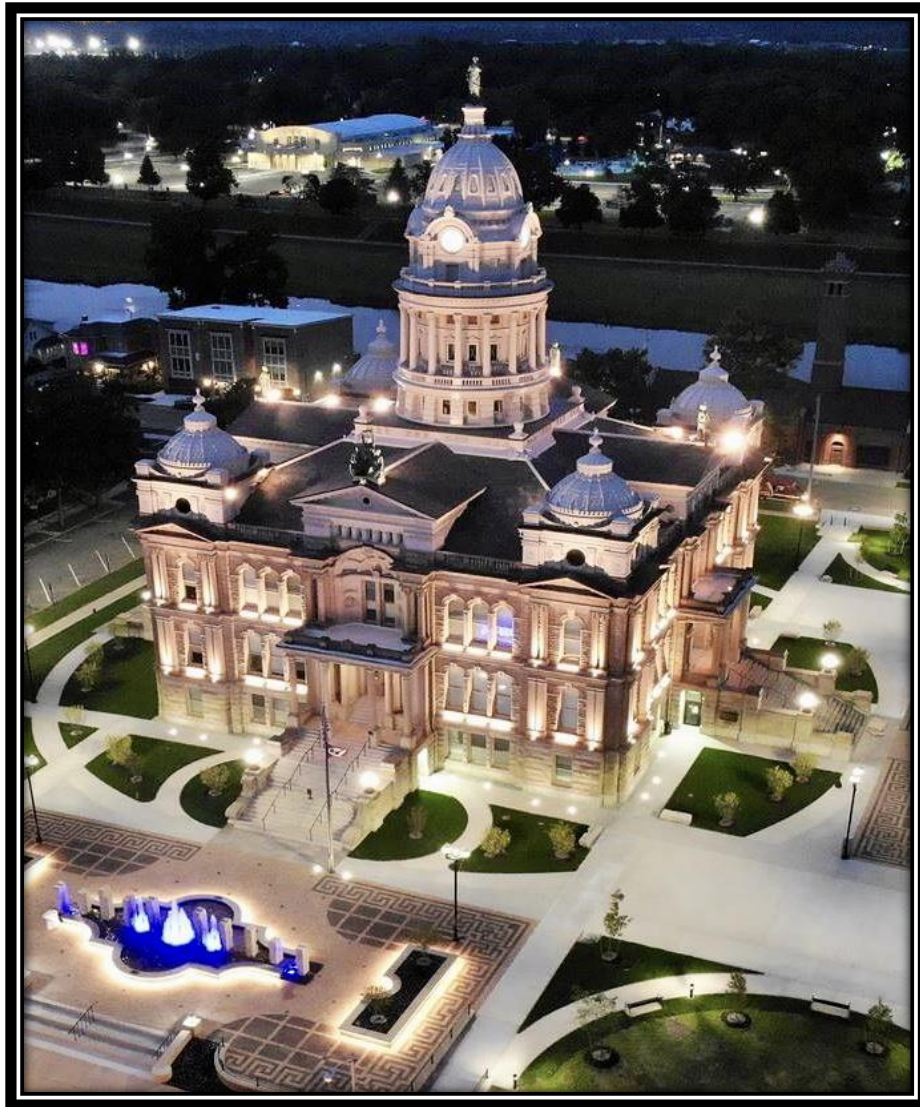


Miami County, Ohio



2020

Comprehensive Annual Financial Report

Year Ended December 31, 2020

OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
IPARepor**t**@ohioauditor.gov
(800) 282-0370

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 James G. Zupka, CPA, Inc., for the audit period January 1, 2020 through December 31, 2020. 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

July 19, 2021

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MIAMI COUNTY, OHIO

*County Seat
Troy, Ohio*



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2020

MIAMI COUNTY, OHIO



MIAMI COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2020

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
201 W. Main Street
Troy, Ohio 45373
(937) 440-5934



June 18, 2021

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

The Comprehensive Annual Financial Report for Miami County, Ohio (the "County") for the fiscal year ended December 31, 2020 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, 2020***

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, 2020

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, 2020

Economic Outlook

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

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

The 2010 Census sets the population of Miami County at 102,506. Based upon the 2010 Census figure, there has been approximately a 3.7% increase in population over the period 2000 to 2010.

The average 2020 unemployment rate for Miami County increased to 7.0% (2020) from 3.7% (2019), compared with an 8.1% rate for the State of Ohio and an 8.1% rate for the nation. The drastic rise in unemployment is due to the COVID-19 pandemic which plagued the nation during 2020. Historically, Miami County has experienced a lower unemployment rate than that of the state or the nation.

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

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

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2020

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 January 2020 Hobart Brothers Co., a Troy manufacturer that produces welding filler metals announced it was putting the finishing touches on an expansion of its existing filler metals operation. The 14,000 square foot addition will expand the facility's wire processing capabilities and will prompt the need for additional workers. Construction has been completed and new production equipment is currently being installed. The \$800,000 space increases the building's footprint by more than 20 percent, bringing it to nearly 80,000 square feet. The recent Hobart Brothers expansion also reflects a pattern of consistent growth at the site since mid-2019. In the last year and a half, the plant has gone from a five-day, single-shift operation to a three-shift operation to help meet wire demand. Founded in 1917, Hobart Brothers employs 568 employees and maintains nearly 1.1 million square feet of manufacturing space. Hobart Brothers occupies nine buildings near Interstate 75 in Troy, including the Hobart Training Center and the Hobart Institute of Welding Technology.

In December 2018 Kettering Health Network broke ground on 8 acres of land in Piqua along Looney Road near State Route 36. The site will house a 48,000 square foot facility that will have a full-service 24/7 emergency department that includes a range of imaging and testing services that will be available on a non-emergency basis. It will also include a medical office building for primary care and specialty practices. The \$30 million project is expected to create approximately 100 new jobs, including registered nurses, respiratory therapists, imaging and lab technicians and support staff. The Piqua medical complex began accepting patients in August 2020. This marks the second recent expansion in Miami County, with the \$60 million 140,000 square foot Kettering Troy Hospital opening in June 2019.

In October 2019 Abbott Labs in Tipp City announced a \$17.2 million expansion. The Abbott Nutrition plant will expand to include a 370,000 square foot warehouse, which will house new offices and a distribution facility, across from its existing Tipp City manufacturing facility. The Tipp City plant opened in 2014 and produces more than a million bottles of adult nutritional supplement Ensure each day. The \$270 million manufacturing facility employs around 240 people. The new warehouse will provide additional space for the company to store and distribute finished nutritional products. It will also likely prompt the need for more employees. The new distribution center is expected to be completed in spring 2020.

In December 2019 Premier Health announced a \$7 million expansion at Upper Valley Medical Center in Troy, which will nearly double its capacity to rehabilitate patients with cardiopulmonary conditions. The new 7,600 square foot cardiopulmonary rehabilitation wing will open on the south side of the hospital in late spring 2020, and will allow doctors to manage 100 rehab patients at a time. The cardiopulmonary rehabilitation center at UVMC provides education and tailored exercises to improve patients' health and hopefully prevent the need for further intervention. The new unit will allow for additional exercise equipment and will allowing oxygen tubing to be ran in the ceiling. The expanded rehab unit will also include a walking track for patients and an exercise room for UVMC employees.

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2020

In December 2018 Conagra Foods announced it was looking to expand its meat snack business at the Troy facility. The plant makes packaged snack foods, such as Slim Jim meat sticks, and is looking to boost production of another brand it recently acquired – Duke’s. Conagra describes Duke’s as a fast-growing, premium meat snack brand with products such as smoked sausages and steak/brisket strips. The company is proposing to add more than 60,000 square feet to the facility amid a nearly \$70 million investment to accommodate expanded production of the Duke’s line. The project would include roughly \$27 million in new construction and additions and \$42 million in new machinery and equipment. In recent years Conagra has expanded twice, with a \$13 million expansion in 2015 to purchase equipment to increase production of the Slim Jim snacks and a \$59 million investment in 2010, which permanently relocated production of most of its Slim Jim product line to the Troy facility. In addition to the growing meat snacks selection, the plant also produces pizza, serves school nutrition programs and makes a variety of appetizers. Ground-breaking on the new construction began in April 2019 and construction should be completed by summer 2020.

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

In September 2019 Piqua announced plans to move ahead with its long-anticipated redevelopment of its riverfront. The city commission approved a contract with Boston-based consultant Gamble Associate Architecture and Urban Planning for design services to proceed on the redevelopment of the river corridor. The consultant had already been working with the city on preliminary concepts for the revival of the riverfront, estimated to be a \$10 million project. The project focuses on the redevelopment of Lock Nine Park, at the bend of the Great Miami River along downtown Piqua. The project intends to make the area a destination area, with an outdoor amphitheater for music, green space for events, trendy restaurants, bars, and artisan shops that would invite cyclists or pedestrians using the Great Miami River trail system as well as upgrades to the trail bridge over the river. This is part of the larger effort to revive Piqua’s downtown, which has included the engagement of private developers for some of the larger older buildings around the area. 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. The \$4 million revitalization of the building has a grand opening goal of October 2021. The entire riverfront redevelopment project is expected to span across a five year period.

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2020

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 early 2022.

Major Initiatives

Present:

Miami County Sanitary Engineer

UVMC Waterline Extension Loop: Upper Valley Medical Center (UVMC), located in Concord Township, currently has a centralized water distribution system. Included in said water distribution system is a 150,000 gallon water tower. To better serve the UVMC facility, a secondary water source from Experiment Farm Road to the southwest side of the hospital was installed. The project consisted of 9,200 lineal feet of 12" waterline and was completed on September 18, 2020. UVMC decommissioned the water tower in the fall of 2020.

Miami County Engineer

The 2020 paving program resulted in 27.683 miles of county highways being paved with asphalt concrete by the John R. Jurgensen Company at a cost of \$2,279,586. Roads resurfaced in the 2020 paving program included portions of Casstown-Sidney, Country Club, Dayton Brandt, Looney, Miami Shelby West, Milton-Potsdam, Ross, Snodgrass, Studebaker, and Sullivan.

Additionally, two special paving projects resulted in an additional 4.509 road miles being paved in 2020. Bellefontaine Road from Montgomery County Line to Clark County Line in Bethel Township was resurfaced and completed in July. The project consisted of a leveling course and surface course of ODOT Item 441(448) Type 1 asphalt for a total of 1½". The finished pavement received an Item 617 aggregate berm of approximately 18" in width on each side of the new pavement along with enhanced thermoplastic pavement markings. The total cost to resurface the road was \$144,110 with \$28,822 (20%) being the local share; the remaining \$115,288 (80%) was funded by MVRPC STP funds.

The second special paving project, County Road 25A from Indian Ridge Drive north to Miami-Shelby Road East, was also completed in July. This portion also received an asphalt overlay of 1½" with an asphalt berm of 18". The finished pavement was striped with thermoplastic edge line and center line as well. The total project cost was \$343,685; Local Share: \$137,474 (40% paid by Miami County and the City of Piqua), MVRPC STP \$206,211 (60%).

The 2020 Bridge Program was highlighted with several larger replacements. The Croft Mill Road Bridge No. 00.37 located in Newberry Township was awarded to Brumbaugh Construction, Inc. of Arcanum, Ohio for the amount of \$1,109,943. The project consisted of a replacement of an existing truss with a new galvanized truss 120' long x 28' wide to accommodate two lane traffic. The final cost was \$1,107,501 which was 100% funded with Federal Ohio Bridge Partnership funds.

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2020***

The second of the larger bridge replacements was the Troy-Urbana Road Bridge No. 4.71 which is located adjacent to the Miami East School Complex. This replacement was also awarded to Brumbaugh Construction in the amount of \$447,399.00, with the final cost being \$446,522, which was funded 67% by the Ohio Public Works Commission.

Additional larger replacements included the Harrison Street Bridge No. 0.17 and the Markley Road Bridge No. 2.10. The Harrison Street Bridge, located 0.06 miles north of Fourth Street in Troy, consisted of a new 61' long x 32' wide prestressed concrete box beam superstructure along with a rehabilitation of the existing abutment walls. The Markley Road Bridge also consisted of a 61' long x 32' wide prestressed concrete box beam on new abutment walls. The prestressed concrete box beams were competitively bid and awarded to Prestress Services Industries of Ohio, LLC of Columbus, Ohio in the amount of \$268,800.00 (\$134,400.00 for each bridge). The total cost for the above replacements was \$180,359 for the Harrison Street structure and \$215,312 for the Markley Road Bridge.

An additional replacement in the 2020 Bridge Program was the Perry Road Bridge No. 00.90 located just west of McMaken Road in Newberry Township. This structure was replaced with 30' long x 30' County manufactured concrete beams along with new abutments. The overall cost of this replacement was \$118,313.

The final large replacement that commenced in 2020 was the replacement of the Knoop Road Bridge No. 00.18 which had to be closed earlier in the year due to structural steel issues. In the fall of 2020, replacement of this existing three span bridge was competitively bid and was awarded to Brumbaugh Construction, Inc. of Arcanum, Ohio in the amount of \$545,808 for the new two span prestressed concrete beam structure.

Future:

Miami County Sanitary Engineer

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

South County Road 25A Waterline Loop Project: The proposed waterline loop project will be located in Concord Township, Miami County, Ohio and consist of 2,414 linear feet of eight-inch (8") C-900 waterline and appurtenances. Said project will tie into existing waterline at 1865 South County Road 25A, Troy, Ohio and travel south down County Road 25A, tying into the existing waterline at 2320 South County Road 25A, Troy, Ohio. The waterline will make a loop of Miami County's existing water distribution system, which in turn will assist with pressures and facilitate public health and safety by ensuring an additional feed of water to 1,113 customers. Anticipated completion is fall of 2021 or spring of 2022.

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2020***

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

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

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 Engineer

County Road 25A Guardrail Upgrade – The project consists of upgrading obsolete guardrail along County Road 25A between Troy and Piqua. Estimated cost is \$300,000 which is completely funded by Federal funding. Estimated completion is 2021.

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

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

Bridge

Future major bridge improvement projects include the following:

<u>Project Name</u>	<u>Project Type</u>	<u>Estimated Cost</u>	<u>Estimated Completion Date</u>
Troy-Sidney Road Bridge No. 1.20	Bridge Replacement	\$506,072	2024
Peterson Road Bridge No. 00.05	Bridge Replacement	\$5,738,000	2024

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2020

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, 2020***

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, 2020, by James G. Zupka, CPA Inc. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Awards:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Miami County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2019. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

A Certificate of Achievement is valid for a period of one year only. Miami County has received a Certificate of Achievement for twenty-nine of the past thirty fiscal years. I believe this current report continues to conform to the Certificate of Achievement program requirements, and I am submitting it to GFOA.

The publication of this Comprehensive Annual Financial Report is indicative of the County's commitment to provide significantly enhanced financial information and accountability to its citizens. In addition to the citizens of Miami County, the recipients of this report include city, state and federal officials, schools, libraries, newspapers, investment banking firms, banks and rating agencies. The report is made available to any person or organization requesting it. The extensive effort to prepare and distribute this report is indicative of the County Auditor's goal of full disclosure of the County's finances.

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2020***

Acknowledgments:

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

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

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

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

Respectfully,



Matthew W. Gearhardt
Miami County Auditor

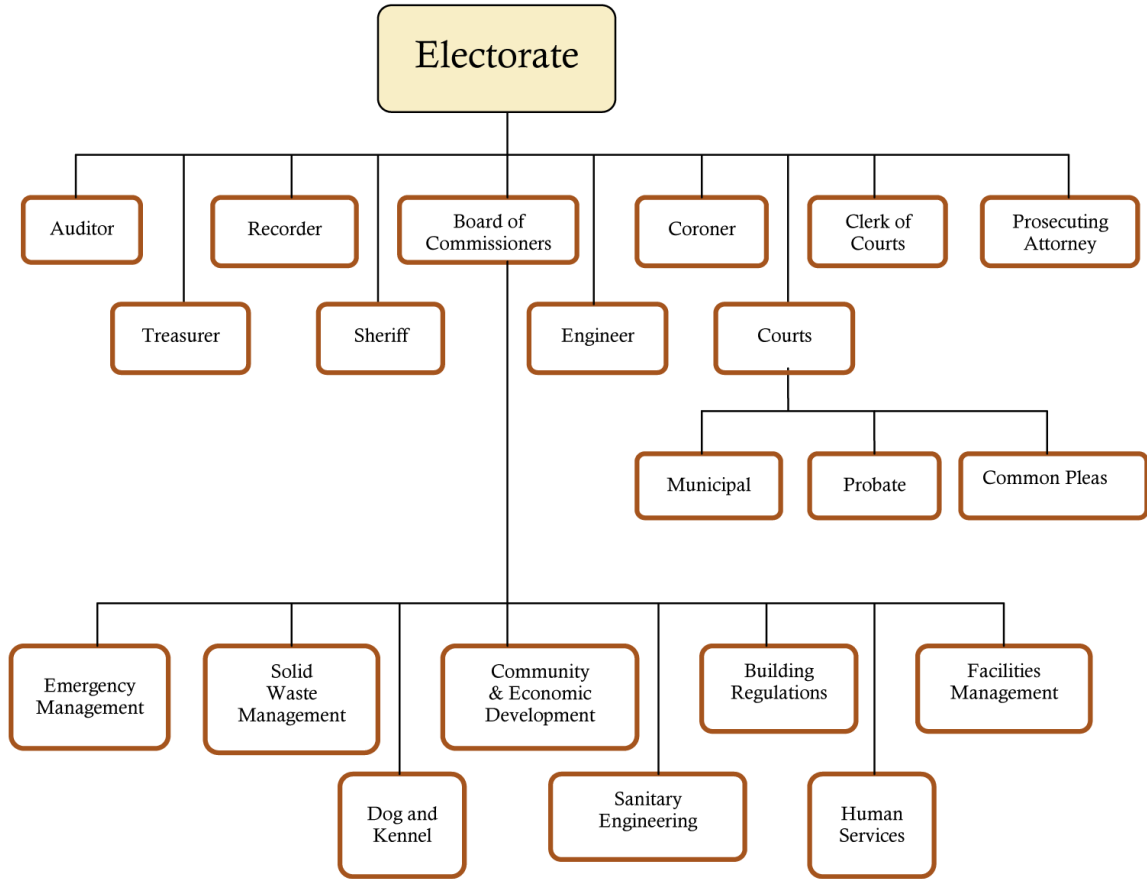
MIAMI COUNTY, OHIO

***List of Elected Officials
For the Year Ended December 31, 2020***

NAME	OFFICE	TERM
BOARD OF COUNTY COMMISSIONERS		
Ted S. Mercer	Commissioner	01/30/19 - 12/31/22
Gregory Simmons	Commissioner	01/02/17 - 01/01/21
John F. Evans	President	12/01/03 - 01/02/21
OTHER ELECTED OFFICIALS		
Matthew W. Gearhardt	Auditor	05/01/09 - 03/12/23
Jim Stubbs	Treasurer	09/19/11 - 09/05/21
Paul P. Huelskamp	Engineer	03/01/11 - 01/03/21
Jan A. Mottinger	Clerk of Courts	01/01/77 - 01/03/21
Jessica Lopez	Recorder	01/07/13 - 01/03/21
David Duchak	Sheriff	11/15/16 - 01/03/21
Anthony E. Kendell	Prosecutor	03/11/13 - 01/03/21
William Ginn, M.D.	Coroner	03/07/15 - 01/03/21
COMMON PLEAS COURT		
Honorable Stacy M. Wall	Judge	01/01/19 - 12/31/24
Honorable Jeannine Pratt	Administrative Judge	02/09/15 - 02/08/21
Probate Division:		
Honorable Scott R. Altenburger	Judge	11/26/18 - 02/08/21
COUNTY MUNICIPAL COURT		
Honorable Samuel L. Huffman	Judge	01/01/18 - 12/31/23
Honorable Gary A. Nasal	Administrative Judge	03/11/13 - 12/31/21

MIAMI COUNTY, OHIO

**County Organizational Chart
For the Year Ended December 31, 2020**



County Boards and Committees

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

*Government Finance Officers Association 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 Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO



FINANCIAL





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

Certified Public Accountants

5240 East 98th Street

Garfield Hts., Ohio 44125

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

The Honorable Keith Faber
Auditor of State
State of Ohio

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Miami County, Ohio, (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Miami County as of December 31, 2020, 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, and Board of Developmental Disabilities Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2 to the basic financial statements, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Also, as discussed in Note 21 to the basic financial statements, the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



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

June 18, 2021



MIAMI COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2020

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, 2020. 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 2020 are as follows:

- ❑ In total, net position increased \$15,349,104. Net position of governmental activities increased \$14,404,391, which represents a 12.5% increase from 2019. Net position of business-type activities increased \$944,713, or 3% from 2019.
- ❑ General revenues accounted for \$41.8 million in revenue or 36.5% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$72.9 million or 63.5% of total revenues of \$114.8 million.
- ❑ The County had \$87.8 million in expenses related to governmental activities; only \$60.3 million of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$41 million in revenues and other financing sources and \$36.7 million in expenditures and other financing uses. The general fund's fund balance increased \$4.2 million to a balance of \$32 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

Fund Financial Statements

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

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

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2020***

Unaudited

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

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

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

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

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

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MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2020**

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a comparison of 2020 to 2019 for both the Governmental and Business-Type Activities.

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$121,045,360	\$106,892,215	\$9,605,793	\$9,281,901	\$130,651,153	\$116,174,116
Capital assets, net	119,609,324	111,895,389	34,831,653	34,886,569	154,440,977	146,781,958
Total assets	<u>240,654,684</u>	<u>218,787,604</u>	<u>44,437,446</u>	<u>44,168,470</u>	<u>285,092,130</u>	<u>262,956,074</u>
Deferred outflows of resources	<u>11,302,068</u>	<u>19,011,117</u>	<u>574,216</u>	<u>913,602</u>	<u>11,876,284</u>	<u>19,924,719</u>
Net pension liability	40,639,221	56,891,656	2,037,662	2,727,655	42,676,883	59,619,311
Net OPEB liability	27,852,608	26,573,280	1,391,159	1,270,528	29,243,767	27,843,808
Long-term liabilities	17,337,976	18,659,175	8,217,976	9,088,253	25,555,952	27,747,428
Current and other liabilities	<u>7,971,245</u>	<u>3,658,070</u>	<u>757,867</u>	<u>904,420</u>	<u>8,729,112</u>	<u>4,562,490</u>
Total liabilities	<u>93,801,050</u>	<u>105,782,181</u>	<u>12,404,664</u>	<u>13,990,856</u>	<u>106,205,714</u>	<u>119,773,037</u>
Deferred inflows of resources	<u>28,473,980</u>	<u>16,739,209</u>	<u>683,644</u>	<u>112,575</u>	<u>29,157,624</u>	<u>16,851,784</u>
Net position						
Net investment in capital assets	109,000,318	100,089,954	26,844,172	26,007,216	135,844,490	126,097,170
Restricted	61,698,219	58,626,969	0	0	61,698,219	58,626,969
Unrestricted	<u>(41,016,815)</u>	<u>(43,439,592)</u>	<u>5,079,182</u>	<u>4,971,425</u>	<u>(35,937,633)</u>	<u>(38,468,167)</u>
Total net position	<u>\$129,681,722</u>	<u>\$115,277,331</u>	<u>\$31,923,354</u>	<u>\$30,978,641</u>	<u>\$161,605,076</u>	<u>\$146,255,972</u>

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*.

MIAMI COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2020

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, 2020**

Unaudited

Changes in Net position – The following table shows the changes in net position for the fiscal years 2020 and 2019:

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues						
Program Revenues:						
Charges for Services and Sales	\$21,869,091	\$19,391,788	\$11,727,252	\$10,801,703	\$33,596,343	\$30,193,491
Operating Grants and Contributions	27,429,670	22,448,313	0	0	27,429,670	22,448,313
Capital Grants and Contributions	10,956,898	10,208,035	932,180	417,962	11,889,078	10,625,997
Total Program Revenues	<u>60,255,659</u>	<u>52,048,136</u>	<u>12,659,432</u>	<u>11,219,665</u>	<u>72,915,091</u>	<u>63,267,801</u>
General Revenues:						
Property Taxes	14,410,030	13,823,961	0	0	14,410,030	13,823,961
Sales Taxes	20,832,045	18,879,886	0	0	20,832,045	18,879,886
Intergovernmental, Unrestricted	3,878,811	4,215,501	0	0	3,878,811	4,215,501
Investment Earnings	2,279,444	2,408,381	0	0	2,279,444	2,408,381
Miscellaneous	443,952	1,549,894	0	0	443,952	1,549,894
Total General Revenues	<u>41,844,282</u>	<u>40,877,623</u>	<u>0</u>	<u>0</u>	<u>41,844,282</u>	<u>40,877,623</u>
Total Revenues	<u>102,099,941</u>	<u>92,925,759</u>	<u>12,659,432</u>	<u>11,219,665</u>	<u>114,759,373</u>	<u>104,145,424</u>
Program Expenses:						
Public Safety	22,959,831	25,561,061	0	0	22,959,831	25,561,061
Health	19,083,027	19,714,256	0	0	19,083,027	19,714,256
Human Services	10,722,281	11,958,324	0	0	10,722,281	11,958,324
Conservation and Recreation	596,716	547,211	0	0	596,716	547,211
Public Works	11,478,865	13,828,052	0	0	11,478,865	13,828,052
General Government	22,548,628	22,427,519	0	0	22,548,628	22,427,519
Interest and Fiscal Charges	427,971	465,191	0	0	427,971	465,191
Business Type Activities:						
Water	0	0	2,247,889	1,897,379	2,247,889	1,897,379
Sewer	0	0	2,827,686	2,868,740	2,827,686	2,868,740
Transfer Station	0	0	6,093,747	5,583,229	6,093,747	5,583,229
Sheriff Police Rotary	0	0	423,628	477,105	423,628	477,105
Total Expenses	<u>87,817,319</u>	<u>94,501,614</u>	<u>11,592,950</u>	<u>10,826,453</u>	<u>99,410,269</u>	<u>105,328,067</u>
Change in Net Position before transfers	14,282,622	(1,575,855)	1,066,482	393,212	15,349,104	(1,182,643)
Transfers	121,769	0	(121,769)	0	0	0
Total Change in Net Position	14,404,391	(1,575,855)	944,713	393,212	15,349,104	(1,182,643)
Beginning Net Position	<u>115,277,331</u>	<u>116,853,186</u>	<u>30,978,641</u>	<u>30,585,429</u>	<u>146,255,972</u>	<u>147,438,615</u>
Ending Net Position	<u>\$129,681,722</u>	<u>\$115,277,331</u>	<u>\$31,923,354</u>	<u>\$30,978,641</u>	<u>\$161,605,076</u>	<u>\$146,255,972</u>

MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2020**

Unaudited

Governmental Activities

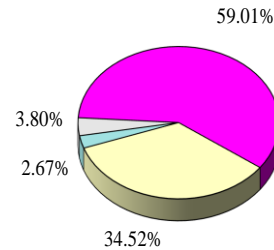
Current and other assets increased of \$14.5 million from 2019 predominantly due to CARES Act funding and the implementation of GASB 84. Current and other liabilities increased \$4.2 million related to the implementation of GASB 84. Cash and liability amounts were moved from custodial funds to the General Fund.

Net position of the County's governmental activities increased by \$14,404,391. This is the result of revenue collections outpacing expenses. The County received \$6.1 million in CARES Act funding during 2020 to help combat the effects of the COVID-19 pandemic. Property tax revenues increased due to the completion of the sexennial revaluation completed in 2019 for 2020 property taxes. Miscellaneous revenues increased in 2020 due to the large refunds from the Ohio Bureau of Workers Compensation. Public safety expenses decreased, primarily due to smaller pension and OPEB expenses in 2020.

Tax revenue accounts for \$35,242,075 of the \$102,099,941 in total revenues for governmental activities. Property tax accounted for \$14,410,030, or approximately 40.9% of total tax revenue.

The County's net charges to users of governmental services totaled \$27,561,660. This amount was subsidized by the County's general revenues of \$41,844,282.

Revenue Sources	2020	Percent of Total
Intergovernmental, Unrestricted	\$3,878,811	3.80%
Program Revenues	60,255,659	59.01%
General Tax Revenues	35,242,075	34.52%
General Other	2,723,396	2.67%
Total Revenue	<u>\$102,099,941</u>	<u>100.00%</u>



Business-Type Activities

Net position of the business-type activities increased by \$944,713. These programs had revenues of \$12,659,432 and expenses of \$11,592,950 for fiscal year 2020. Business-type activities receive no support from tax revenues and remain self-supported. Capital grants increased in the Water fund with the receipt of \$466,893 in state grant issue 2 monies for capital improvements.

MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2020**

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$82,108,326, which is an increase from last year's total of \$75,444,517. 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, 2020 and 2019.

	Fund Balance December 31, 2020	Fund Balance December 31, 2019	Increase (Decrease)
General	\$32,028,541	\$27,792,071	\$4,236,470
Motor Vehicle and Gasoline Tax	8,975,347	7,877,830	1,097,517
Job and Family Services	560,386	861,980	(301,594)
Board of Developmental Disabilities	13,556,059	13,682,995	(126,936)
Other Governmental	26,987,993	25,229,641	1,758,352
Total	\$82,108,326	\$75,444,517	\$6,663,809

General Fund – The County's General Fund revenues exceeded the fund's expenditures by \$9,422,558. The General Fund's balance increased (overall) by \$4,236,470. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2020 Revenues	2019 Revenues	Increase (Decrease)
Taxes	\$22,434,945	\$20,361,751	\$2,073,194
Intergovernmental Revenues	2,815,921	3,086,796	(270,875)
Charges for Services	10,015,907	5,483,260	4,532,647
Licenses and Permits	1,687,220	2,248,544	(561,324)
Investment Earnings	2,278,512	2,148,890	129,622
Fines and Forfeitures	703,191	978,134	(274,943)
All Other Revenue	735,238	1,796,456	(1,061,218)
Total	\$40,670,934	\$36,103,831	\$4,567,103

Revenues increased 12.6% when compared with 2019. Increases in taxes and charges for services account for the majority of the increase and helped offset decreases in other revenue accounts. An increase in sales tax revenue accounted for the majority of the increase in tax revenue, with a slight increase in property taxes. The increase in charges for services is a result of CARES Act funding received in 2020 to combat the COVID-19 pandemic.

	2020 Expenditures	2019 Expenditures	Increase (Decrease)
Public Safety	\$14,350,624	\$13,508,266	\$842,358
Health	169,469	230,938	(61,469)
Human Services	1,843,134	1,946,603	(103,469)
Conservation and Recreation	463,229	479,247	(16,018)
Public Works	240,000	217,202	22,798
General Government	14,181,920	14,497,753	(315,833)
Total	\$31,248,376	\$30,880,009	\$368,367

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2020***

Unaudited

Expenditures increased 1.2% when compared with 2019. The public safety function accounted for the majority of the increase. Personnel costs increased in 2020 as additional deputies and corrections officers were hired. The Sheriff's office also purchased 11 new cruisers in 2020. Several capital improvement projects were completed during 2020, including the Courthouse plaza project, telephone system upgrade project and the security equipment upgrade project for the Safety Building and Courthouse.

Motor Vehicle and Gasoline Tax Fund – Revenues increased by 15.3% and expenditures decreased by 20.9% in 2020 when comparing to 2019. Overall the fund balance increased by \$1,097,517 on revenues of \$11.7 million and expenditures of \$10.6 million. The increase in revenues is due to collection of the gas tax as well as an increase in charges for services. The decrease in expenditures is due to fewer road projects undertaken in 2020.

Job and Family Services Fund – Revenues and expenditures increased by 22.5% and 18.8% respectively in 2020 when comparing to 2019. Overall the fund balance decreased by \$301,594 on revenues of \$4.1 million and expenditures of \$4.4 million. The increase in revenue is largely due to an increase in federal and state funding. In October 2019, Job and Family Services merged with Children's Services resulting in increased personnel costs. The decrease in public assistance payments helped to offset the increased personnel expenses.

Board of Developmental Disabilities Fund – Revenues decreased by 10.5% and expenditures remained relatively flat in 2020 when comparing to 2019. The decrease in revenue is largely due to a decrease in federal funding. Increased support payments account for a portion of the increase in expenditures. The overall fund balance saw a decrease of .9%.

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 2020 the County amended its General Fund budget several times, none significant.

For the General Fund, final budget basis revenue of \$29.9 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 \$1,120,718 in Public Safety, and \$1,886,153 in General Government.

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2020***

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2020 the County had \$154,440,977 net of accumulated depreciation invested in capital assets for its governmental and business-type activities. Of this total, \$119,609,324 was related to governmental activities and \$34,831,653 to the business-type activities.

Governmental activities largest increase occurred in the infrastructure category due to several bridge replacements being finalized in 2020.

Acquisitions in the business-type activities amounted to \$1,305,724. The Water fund accounted for \$1,123,905 of the acquisitions in 2020. The construction of the Upper Valley Medical Center waterline extension loop accounted for the bulk of the increase.

The following table summarizes the County's capital assets as of December 31, 2020 and December 31, 2019:

	Governmental Activities		Increase (Decrease)
	2020	2019	
	Land	\$6,046,695	\$5,566,713
Total Non-Depreciable Capital Assets	6,046,695	5,566,713	479,982
Buildings	50,008,768	49,427,898	580,870
Improvements Other Than Buildings	3,981,466	259,006	3,722,460
Machinery and Equipment	23,668,880	22,403,029	1,265,851
Infrastructure	110,567,460	105,803,690	4,763,770
Less: Accumulated Depreciation	(74,663,945)	(71,564,947)	(3,098,998)
Total Depreciable Capital Assets	113,562,629	106,328,676	7,233,953
Totals	\$119,609,324	\$111,895,389	\$7,713,935
	Business-Type Activities		Increase (Decrease)
	2020	2019	
Land	\$280,292	\$240,000	\$40,292
Total Non-Depreciable Capital Assets	280,292	240,000	40,292
Buildings	4,293,244	4,499,499	(206,255)
Improvements Other Than Buildings	44,092,585	43,104,589	987,996
Machinery and Equipment	2,952,618	3,023,731	(71,113)
Less: Accumulated Depreciation	(16,787,086)	(15,981,250)	(805,836)
Total Depreciable Capital Assets	34,551,361	34,646,569	(95,208)
Totals	\$34,831,653	\$34,886,569	(\$54,916)

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, 2020***

Unaudited

Debt

At December 31, 2020, the County had \$14.16 million in bonds outstanding, \$1.68 million due within one year. The following table summarizes the County's long-term liabilities outstanding as of December 31, 2020 and December 31, 2019:

	<u>2020</u>	<u>2019</u>
Governmental Activities:		
General Obligation Bonds	\$10,609,006	\$11,805,435
Superfund Site Liability	3,249,510	3,751,000
Compensated Absences	3,479,460	3,102,740
Total Governmental Activities	<u>17,337,976</u>	<u>18,659,175</u>
Business-Type Activities:		
General Obligation Bonds	3,555,033	4,023,540
OPWC Loans	470,000	543,750
OWDA Loans	3,962,448	4,312,063
Landfill Postclosure Care Liability	59,119	58,131
Compensated Absences	171,376	150,769
Total Business-Type Activities	<u>8,217,976</u>	<u>9,088,253</u>
Totals	<u>\$25,555,952</u>	<u>\$27,747,428</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, 2020, 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 2019, the County's unemployment rate was 3.7% while the State had a 4.1% unemployment rate. In 2020, due to the COVID-19 pandemic, the County's unemployment rate increased to 7.0% and the State increased to 8.1%

While Miami County remains in good financial shape, the County's budget for the general fund in 2021 is very conservative. Total revenues for 2021 are projected to be \$30.5 million, which is 24.7% less than what was actually received on a cash basis in fiscal year 2020. The General Fund's anticipated expenses are projected to increase 7.9% from \$36.3 million on a cash basis in 2020 to \$39.2 million in 2021. Our Sales Tax for 2021 is projected to be \$17.0 million due to the .25% tax increase effective October 2009. Early indications show that 2021 investment income should meet or exceed 2020 earnings if current interest rates remain steady.

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2020***

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, 2020

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Equity in Pooled Cash and Investments	\$ 82,246,872	\$ 9,108,551	\$ 91,355,423
Cash and Cash Equivalents with Fiscal Agent	839,800	0	839,800
Receivables:			
Taxes	18,477,188	0	18,477,188
Accounts	594,312	487,911	1,082,223
Intergovernmental	16,684,774	0	16,684,774
Interest	46,569	0	46,569
Loans	1,455,307	0	1,455,307
Internal Balances	(9,331)	9,331	0
Inventory of Supplies at Cost	572,955	0	572,955
Prepaid Items	136,914	0	136,914
Non-Depreciable Capital Assets	6,046,695	280,292	6,326,987
Depreciable Capital Assets, Net	113,562,629	34,551,361	148,113,990
Total Assets	240,654,684	44,437,446	285,092,130
Deferred Outflows of Resources:			
Pension	6,744,031	343,517	7,087,548
OPEB	4,558,037	230,699	4,788,736
Total Deferred Outflows of Resources	11,302,068	574,216	11,876,284
Liabilities:			
Accounts Payable	1,383,256	347,398	1,730,654
Accrued Wages and Benefits	5,719,896	35,422	5,755,318
Intergovernmental Payable	146,808	365,531	512,339
Claims Payable	436,277	0	436,277
Due to Others	250,712	0	250,712
Accrued Interest Payable	34,296	9,516	43,812
Long Term Liabilities:			
Due Within One Year	3,848,296	989,311	4,837,607
Due in More Than One Year:			
Net Pension Liability	40,639,221	2,037,662	42,676,883
Net OPEB Liability	27,852,608	1,391,159	29,243,767
Other Amounts Due in More Than One Year	13,489,680	7,228,665	20,718,345
Total Liabilities	93,801,050	12,404,664	106,205,714
Deferred Inflows of Resources:			
Property Tax Levy for Next Fiscal Year	14,732,981	0	14,732,981
Pension	9,309,857	464,032	9,773,889
OPEB	4,431,142	219,612	4,650,754
Total Deferred Inflows of Resources	28,473,980	683,644	29,157,624

MIAMI COUNTY, OHIO

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Net Position:			
Net Investment in Capital Assets	109,000,318	26,844,172	135,844,490
Restricted For:			
Capital Projects	540,229	0	540,229
Debt Service	114,924	0	114,924
Public Safety	8,485,925	0	8,485,925
Health	14,581,094	0	14,581,094
Human Services	19,057,843	0	19,057,843
Public Works	13,942,650	0	13,942,650
General Government	4,859,449	0	4,859,449
Other Purposes	116,105	0	116,105
Unrestricted	(41,016,815)	5,079,182	(35,937,633)
Total Net Position	\$ 129,681,722	\$ 31,923,354	\$ 161,605,076

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Statement of Activities
For the Year Ended December 31, 2020

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Public Safety	\$ 22,959,831	\$ 6,334,423	\$ 2,318,991	\$ 59,973
Health	19,083,027	1,114,552	8,353,824	0
Human Services	10,722,281	1,249,979	9,390,303	0
Conservation and Recreation	596,716	0	0	0
Public Works	11,478,865	1,441,590	0	10,832,548
General Government	22,548,628	11,728,547	7,366,552	64,377
Interest and Fiscal Charges	427,971	0	0	0
Total Governmental Activities	87,817,319	21,869,091	27,429,670	10,956,898
Business-Type Activities:				
Water	2,247,889	2,379,647	0	631,786
Sewer	2,827,686	2,756,056	0	300,394
Transfer Station	6,093,747	6,265,603	0	0
Sheriff Police Rotary	423,628	325,946	0	0
Total Business-Type Activities	11,592,950	11,727,252	0	932,180
Total Primary Government	\$ 99,410,269	\$ 33,596,343	\$ 27,429,670	\$ 11,889,078

General Revenues:

Property Taxes
Sales Taxes
Intergovernmental, Unrestricted
Investment Earnings
Miscellaneous

Transfers

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Net (Expense) Revenue
and Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (14,246,444)	\$ 0	\$ (14,246,444)
(9,614,651)	0	(9,614,651)
(81,999)	0	(81,999)
(596,716)	0	(596,716)
795,273	0	795,273
(3,389,152)	0	(3,389,152)
(427,971)	0	(427,971)
<u>(27,561,660)</u>	<u>0</u>	<u>(27,561,660)</u>
0	763,544	763,544
0	228,764	228,764
0	171,856	171,856
0	<u>(97,682)</u>	<u>(97,682)</u>
<u>0</u>	<u>1,066,482</u>	<u>1,066,482</u>
<u>(27,561,660)</u>	<u>1,066,482</u>	<u>(26,495,178)</u>
14,410,030	0	14,410,030
20,832,045	0	20,832,045
3,878,811	0	3,878,811
2,279,444	0	2,279,444
443,952	0	443,952
121,769	<u>(121,769)</u>	<u>0</u>
<u>41,966,051</u>	<u>(121,769)</u>	<u>41,844,282</u>
14,404,391	944,713	15,349,104
<u>115,277,331</u>	<u>30,978,641</u>	<u>146,255,972</u>
<u>\$ 129,681,722</u>	<u>\$ 31,923,354</u>	<u>\$ 161,605,076</u>

MIAMI COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2020**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
Assets:				
Equity in Pooled Cash and Investments	\$ 34,198,240	\$ 7,525,230	\$ 163,572	\$ 12,473,052
Cash and Cash Equivalents with Fiscal Agent	0	0	0	839,800
Receivables:				
Taxes	8,501,966	901,111	0	8,285,270
Accounts	192,489	325,504	3,047	1,257
Intergovernmental	1,476,140	3,450,903	8,188,097	956,682
Interest	46,569	0	0	0
Loans	0	0	0	0
Due from Other Funds	69,190	17,499	39,222	0
Interfund Loans Receivable	168,417	0	0	0
Advances to Other Funds	34,318	0	0	0
Inventory of Supplies, at Cost	0	572,955	0	0
Prepaid Items	119,698	4,010	0	7,738
Total Assets	\$ 44,807,027	\$ 12,797,212	\$ 8,393,938	\$ 22,563,799
Liabilities:				
Accounts Payable	\$ 412,570	\$ 342,502	\$ 17,697	\$ 65,681
Accrued Wages and Benefits Payable	5,322,736	49,507	38,186	108,806
Intergovernmental Payable	70,764	0	19,325	38,549
Due to Others	250,712	0	0	0
Due to Other Funds	45,266	0	56,929	0
Interfund Loans Payable	0	33,108	0	0
Advances from Other Funds	0	0	0	0
Compensated Absences Payable	33,227	0	0	0
Total Liabilities	6,135,275	425,117	132,137	213,036
Deferred Inflows of Resources:				
Unavailable Amounts	1,081,486	2,510,378	7,701,415	648,861
Property Tax Levy for Next Fiscal Year	5,561,725	886,370	0	8,145,843
Total Deferred Inflows of Resources	6,643,211	3,396,748	7,701,415	8,794,704
Fund Balances:				
Nonspendable	829,155	576,965	0	7,738
Restricted	0	8,398,382	560,386	13,548,321
Committed	0	0	0	0
Assigned	9,359,505	0	0	0
Unassigned	21,839,881	0	0	0
Total Fund Balances	32,028,541	8,975,347	560,386	13,556,059
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 44,807,027	\$ 12,797,212	\$ 8,393,938	\$ 22,563,799

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Other Governmental Funds	Total Governmental Funds
\$ 26,376,574	\$ 80,736,668
0	839,800
788,841	18,477,188
72,015	594,312
2,612,952	16,684,774
0	46,569
1,455,307	1,455,307
55,425	181,336
0	168,417
0	34,318
0	572,955
5,468	136,914
<u>\$ 31,366,582</u>	<u>\$ 119,928,558</u>
\$ 544,806	\$ 1,383,256
200,661	5,719,896
18,170	146,808
0	250,712
88,472	190,667
135,309	168,417
34,318	34,318
1,469	34,696
<u>1,023,205</u>	<u>7,928,770</u>
3,216,341	15,158,481
139,043	14,732,981
<u>3,355,384</u>	<u>29,891,462</u>
5,468	1,419,326
26,268,425	48,775,514
756,325	756,325
0	9,359,505
(42,225)	21,797,656
<u>26,987,993</u>	<u>82,108,326</u>
<u>\$ 31,366,582</u>	<u>\$ 119,928,558</u>

MIAMI COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2020***

Total Governmental Fund Balances \$ 82,108,326

***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. 119,609,324

Other long-term assets are not available to pay for current period expenditures
and therefore are reported as unavailable amounts in the funds. 15,158,481

Long-term liabilities, including bonds payable, are not due and payable
in the current period and therefore are not reported in the funds. (17,337,576)

The net pension and OPEB liabilities are not due and payable in the
current period; therefore, the liabilities and related deferred inflows &
outflows are not reported in governmental funds. (70,930,760)

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. 1,073,927

Net Position of Governmental Activities \$ 129,681,722

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, 2020**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
Revenues:				
Taxes	\$ 22,434,945	\$ 864,602	\$ 0	\$ 7,944,273
Intergovernmental Revenues	2,815,921	9,398,206	3,443,160	9,371,787
Charges for Services	10,015,907	1,108,596	0	314,096
Licenses and Permits	1,687,220	0	0	0
Investment Earnings	2,278,512	0	0	0
Fines and Forfeitures	703,191	28,895	0	0
All Other Revenues	735,238	252,872	635,583	91,551
Total Revenue	40,670,934	11,653,171	4,078,743	17,721,707
Expenditures:				
Current:				
Public Safety	14,350,624	0	0	0
Health	169,469	0	0	17,848,643
Human Services	1,843,134	0	4,380,337	0
Conservation and Recreation	463,229	0	0	0
Public Works	240,000	10,581,686	0	0
General Government	14,181,920	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	31,248,376	10,581,686	4,380,337	17,848,643
Excess (Deficiency) of Revenues Over Expenditures	9,422,558	1,071,485	(301,594)	(126,936)
Other Financing Sources (Uses):				
Transfers In	294,960	0	0	0
Transfers Out	(5,481,048)	0	0	0
Total Other Financing Sources (Uses)	(5,186,088)	0	0	0
Net Change in Fund Balances	4,236,470	1,071,485	(301,594)	(126,936)
Fund Balances at Beginning of Year	27,792,071	7,877,830	861,980	13,682,995
Increase in Inventory Reserve	0	26,032	0	0
Fund Balances End of Year	\$ 32,028,541	\$ 8,975,347	\$ 560,386	\$ 13,556,059

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Other Governmental Funds	Total Governmental Funds
\$ 3,969,249	\$ 35,213,069
16,303,366	41,332,440
6,050,972	17,489,571
5	1,687,225
932	2,279,444
255,025	987,111
772,586	2,487,830
<u>27,352,135</u>	<u>101,476,690</u>
6,884,327	21,234,951
399,668	18,417,780
4,391,036	10,614,507
133,487	596,716
2,327,326	13,149,012
9,080,120	23,262,040
4,557,666	4,557,666
1,171,493	1,171,493
456,517	456,517
<u>29,401,640</u>	<u>93,460,682</u>
(2,049,505)	8,016,008
4,543,037	4,837,997
(735,180)	(6,216,228)
<u>3,807,857</u>	<u>(1,378,231)</u>
1,758,352	6,637,777
25,229,641	75,444,517
0	26,032
<u>\$ 26,987,993</u>	<u>\$ 82,108,326</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, 2020***

Net Change in Fund Balances - Total Governmental Funds	\$ 6,637,777
<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation.	7,760,811
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.	(46,876)
Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	623,251
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	4,316,536
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.	(8,441,534)
The repayment of long-term debt principal consumes resources of governmental funds, however, it does not effect net position.	1,672,983
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	3,610
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.	(294,483)
The Internal Service Fund, is used to charge the cost of services (e.g. insurance) to individual funds, is not included in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the County's Internal Service Fund is allocated among the governmental activities.	<u>2,172,316</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>\$ 14,404,391</u></u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 18,867,700	\$ 18,867,700	\$ 22,178,168	\$ 3,310,468
Intergovernmental Revenues	2,942,159	2,942,159	2,908,223	(33,936)
Charges for Services	3,865,094	3,865,094	9,042,008	5,176,914
Licenses and Permits	1,605,000	1,605,000	1,687,220	82,220
Investment Earnings	1,501,150	1,501,150	1,575,324	74,174
Fines and Forfeitures	931,860	931,860	717,671	(214,189)
All Other Revenues	159,129	159,129	586,803	427,674
Total Revenues	29,872,092	29,872,092	38,695,417	8,823,325
Expenditures:				
Current:				
Public Safety	16,029,666	16,507,972	15,387,254	1,120,718
Health	240,915	242,135	237,994	4,141
Human Services	2,475,425	2,477,698	1,945,692	532,006
Conservation and Recreation	466,813	466,813	465,613	1,200
Public Works	240,000	240,000	240,000	0
General Government	16,661,305	16,412,307	14,526,154	1,886,153
Total Expenditures	36,114,124	36,346,925	32,802,707	3,544,218
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,242,032)	(6,474,833)	5,892,710	12,367,543
Other Financing Sources (Uses):				
Transfers In	0	0	394,960	394,960
Transfers Out	(3,821,986)	(5,549,650)	(5,481,048)	68,602
Advances In	0	0	1,505,462	1,505,462
Advances Out	0	(32,000)	(30,000)	2,000
Total Other Financing Sources (Uses):	(3,821,986)	(5,581,650)	(3,610,626)	1,971,024
Net Change in Fund Balance	(10,064,018)	(12,056,483)	2,282,084	14,338,567
Fund Balance at Beginning of Year	19,747,274	19,747,274	19,747,274	0
Prior Year Encumbrances	1,238,281	1,238,281	1,238,281	0
Fund Balance at End of Year	\$ 10,921,537	\$ 8,929,072	\$ 23,267,639	\$ 14,338,567

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)
Special Revenue Fund – Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 794,300	\$ 794,300	\$ 864,602	\$ 70,302
Intergovernmental Revenues	7,510,000	8,901,805	9,438,956	537,151
Charges for Services	800,000	1,166,000	1,120,515	(45,485)
Investment Earnings	20,000	20,000	35,673	15,673
Fines and Forfeitures	40,000	40,000	30,013	(9,987)
All Other Revenues	243,500	243,500	262,651	19,151
Total Revenues	9,407,800	11,165,605	11,752,410	586,805
Expenditures:				
Current:				
Public Works	9,677,690	13,238,932	11,175,872	2,063,060
Total Expenditures	9,677,690	13,238,932	11,175,872	2,063,060
Excess (Deficiency) of Revenues Over (Under) Expenditures	(269,890)	(2,073,327)	576,538	2,649,865
Other Financing Sources (Uses):				
Advances Out	0	(5,462)	(5,462)	0
Total Other Financing Sources (Uses):	0	(5,462)	(5,462)	0
Net Change in Fund Balance	(269,890)	(2,078,789)	571,076	2,649,865
Fund Balance at Beginning of Year	5,811,998	5,811,998	5,811,998	0
Prior Year Encumbrances	325,850	325,850	325,850	0
Fund Balance at End of Year	\$ 5,867,958	\$ 4,059,059	\$ 6,708,924	\$ 2,649,865

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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 4,399,167	\$ 4,399,167	\$ 3,379,678	\$ (1,019,489)
All Other Revenues	482,250	482,250	691,352	209,102
Total Revenues	4,881,417	4,881,417	4,071,030	(810,387)
Expenditures:				
Current:				
Human Services	4,642,754	4,712,166	4,524,260	187,906
Total Expenditures	4,642,754	4,712,166	4,524,260	187,906
Excess (Deficiency) of Revenues Over (Under) Expenditures	238,663	169,251	(453,230)	(622,481)
Fund Balance at Beginning of Year	579,652	579,652	579,652	0
Prior Year Encumbrances	27,295	27,295	27,295	0
Fund Balance at End of Year	\$ 845,610	\$ 776,198	\$ 153,717	\$ (622,481)

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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 7,716,696	\$ 7,716,696	\$ 7,944,273	\$ 227,577
Intergovernmental Revenues	2,746,483	2,746,483	3,337,276	590,793
Charges for Services	295,759	295,759	312,089	16,330
Investment Earnings	850	850	1,804	954
All Other Revenues	325,454	325,454	157,560	(167,894)
Total Revenues	11,085,242	11,085,242	11,753,002	667,760
Expenditures:				
Current:				
Health	13,293,476	13,430,571	12,357,320	1,073,251
Total Expenditures	13,293,476	13,430,571	12,357,320	1,073,251
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,208,234)	(2,345,329)	(604,318)	1,741,011
Fund Balance at Beginning of Year	12,584,229	12,584,229	12,584,229	0
Prior Year Encumbrances	268,512	268,512	268,512	0
Fund Balance at End of Year	\$ 10,644,507	\$ 10,507,412	\$ 12,248,423	\$ 1,741,011

See accompanying notes to the basic financial statements



MIAMI COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2020**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Assets:			
Current Assets:			
Equity in Pooled Cash and Investments	\$ 1,687,640	\$ 2,219,373	\$ 5,012,475
Receivables:			
Accounts	187,152	280,141	20,618
Due from Other Funds	6,348	45,123	0
Total Current Assets	1,881,140	2,544,637	5,033,093
Noncurrent Assets:			
Non-Depreciable Capital Assets	0	10,000	270,292
Depreciable Capital Assets, Net	6,139,102	24,157,793	4,254,466
Total Noncurrent Assets	6,139,102	24,167,793	4,524,758
Total Assets	8,020,242	26,712,430	9,557,851
Deferred Outflows of Resources:			
Pension	57,748	45,325	155,119
OPEB	39,606	31,086	106,388
Total Deferred Outflows of Resources	97,354	76,411	261,507
Liabilities:			
Current Liabilities:			
Accounts Payable	8,745	9,807	328,846
Accrued Wages and Benefits Payable	7,832	1,806	25,784
Intergovernmental Payable	146,298	169,588	49,645
Claims Payable	0	0	0
Due to Other Funds	0	776	41,364
Accrued Interest Payable	2,633	4,085	2,798
Compensated Absences Payable - Current	15,996	11,299	66,519
General Obligation Bonds - Current	140,092	238,458	93,357
OWDA Loans Payable - Current	11,410	338,430	0
Ohio Public Works Commission			
Loans Payable - Current	47,500	26,250	0
Total Current Liabilities	380,506	800,499	608,313

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activites- Internal Service Fund
\$ 189,063	\$ 9,108,551	\$ 1,510,204
0	487,911	0
0	51,471	0
<u>189,063</u>	<u>9,647,933</u>	<u>1,510,204</u>
0	280,292	0
0	34,551,361	0
<u>0</u>	<u>34,831,653</u>	<u>0</u>
<u>189,063</u>	<u>44,479,586</u>	<u>1,510,204</u>
85,325	343,517	0
53,619	230,699	0
<u>138,944</u>	<u>574,216</u>	<u>0</u>
0	347,398	0
0	35,422	0
0	365,531	0
0	0	436,277
0	42,140	0
0	9,516	0
0	93,814	0
0	471,907	0
0	349,840	0
0	73,750	0
<u>0</u>	<u>1,789,318</u>	<u>436,277</u>

(Continued)

MIAMI COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2020**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<i>Noncurrent Liabilities</i>			
Compensated Absences Payable	15,523	12,985	49,054
General Obligation Bonds Payable	669,760	1,444,240	969,126
OWDA Loans Payable	134,568	3,478,040	0
Ohio Public Works Commission Loans Payable	222,500	173,750	0
Transfer Facility Postclosure Care Liability	0	0	59,119
Net Pension Liability	361,837	283,998	971,946
Net OPEB Liability	250,171	196,354	671,997
<i>Total Noncurrent Liabilities</i>	1,654,359	5,589,367	2,721,242
Total Liabilities	2,034,865	6,389,866	3,329,555
Deferred Inflows of Resources:			
Pension	83,844	65,818	225,304
OPEB	40,366	31,687	108,529
Total Deferred Inflows of Resources	124,210	97,505	333,833
Net Position:			
Net Investment in Capital Assets	4,913,272	18,468,625	3,462,275
Unrestricted	1,045,249	1,832,845	2,693,695
Total Net Position	\$ 5,958,521	\$ 20,301,470	\$ 6,155,970

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activites- Internal Service Fund
0	77,562	0
0	3,083,126	0
0	3,612,608	0
0	396,250	0
0	59,119	0
419,881	2,037,662	0
272,637	1,391,159	0
<u>692,518</u>	<u>10,657,486</u>	<u>0</u>
<u>692,518</u>	<u>12,446,804</u>	<u>436,277</u>
89,066	464,032	0
39,030	219,612	0
<u>128,096</u>	<u>683,644</u>	<u>0</u>
0	26,844,172	0
(492,607)	5,079,182	1,073,927
<u>\$ (492,607)</u>	<u>\$ 31,923,354</u>	<u>\$ 1,073,927</u>

MIAMI COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2020**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Operating Revenues:			
Charges for Services	\$ 2,012,551	\$ 2,688,336	\$ 6,156,500
Other Operating Revenue	367,096	67,720	109,103
Total Operating Revenues	<u>2,379,647</u>	<u>2,756,056</u>	<u>6,265,603</u>
Operating Expenses:			
Personal Services	425,040	336,535	1,176,204
Materials and Supplies	1,293,826	53,695	86,322
Contractual Services	102,113	1,573,407	4,380,027
Utilities	6,840	28,577	31,168
Depreciation	202,245	693,951	260,550
Health Insurance Claims	0	0	0
Other Operating Expenses	73,014	88,622	25,522
Total Operating Expenses	<u>2,103,078</u>	<u>2,774,787</u>	<u>5,959,793</u>
Operating Income (Loss)	276,569	(18,731)	305,810
Nonoperating Revenue (Expenses):			
Interest and Fiscal Charges	(39,019)	(52,899)	(35,852)
Loss on Disposal of Capital Assets	(105,792)	0	(98,102)
Total Nonoperating Revenues (Expenses)	<u>(144,811)</u>	<u>(52,899)</u>	<u>(133,954)</u>
Income (Loss) Before Transfers and Contributions	131,758	(71,630)	171,856
Capital Contributions	631,786	300,394	0
Transfers In	0	0	0
Transfers Out	0	0	0
Change in Net Position	763,544	228,764	171,856
Net Position Beginning of Year	<u>5,194,977</u>	<u>20,072,706</u>	<u>5,984,114</u>
Net Position End of Year	<u>\$ 5,958,521</u>	<u>\$ 20,301,470</u>	<u>\$ 6,155,970</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Fund
\$ 325,946	\$ 11,183,333	\$ 5,619,129
0	543,919	0
<u>325,946</u>	<u>11,727,252</u>	<u>5,619,129</u>
423,628	2,361,407	0
0	1,433,843	0
0	6,055,547	648,926
0	66,585	0
0	1,156,746	0
0	0	4,297,887
0	187,158	0
<u>423,628</u>	<u>11,261,286</u>	<u>4,946,813</u>
(97,682)	465,966	672,316
0	(127,770)	0
0	(203,894)	0
<u>0</u>	<u>(331,664)</u>	<u>0</u>
(97,682)	134,302	672,316
0	932,180	0
0	0	1,500,000
<u>(121,769)</u>	<u>(121,769)</u>	<u>0</u>
(219,451)	944,713	2,172,316
<u>(273,156)</u>	<u>30,978,641</u>	<u>(1,098,389)</u>
<u>\$ (492,607)</u>	<u>\$ 31,923,354</u>	<u>\$ 1,073,927</u>

MIAMI COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Cash Flows from Operating Activities:			
Cash Received from Customers	\$2,084,028	\$2,655,268	\$6,231,794
Cash Payments for Goods and Services	(1,483,435)	(1,705,861)	(4,372,526)
Cash Payments to Employees	(374,204)	(296,164)	(1,071,469)
Other Operating Revenues	367,096	67,720	109,103
Net Cash Provided by Operating Activities	593,485	720,963	896,902
Cash Flows from Noncapital Financing Activities:			
Advances Out	0	0	0
Transfers Out	0	0	0
Transfers In	0	0	0
Net Cash Used by Noncapital Financing Activities	0	0	0
Cash Flows from Capital and Related Financing Activities:			
Acquisition and Construction of Assets	(1,069,411)	0	(429,221)
Payment on Ohio Water Development Authority Loan	(11,185)	(338,430)	0
Principal Paid on General Obligation Bonds	(137,691)	(237,458)	(93,358)
Principal Paid on Ohio Public Works Commission Loan	(47,500)	(26,250)	0
Special Assessment Revenue Received	572,249	300,394	0
Interest Paid on All Debt	(39,393)	(53,272)	(34,981)
Net Cash Used by Capital and Related Financing Activities	(732,931)	(355,016)	(557,560)
Cash Flows from Investing Activities:			
Sale of Investments	1,495,385	1,516,919	3,824,676
Net Cash Provided by Investing Activities	1,495,385	1,516,919	3,824,676
Net Increase (Decrease) in Cash and Cash Equivalents	1,355,939	1,882,866	4,164,018
Cash and Cash Equivalents at Beginning of Year	331,731	336,507	848,457
Cash and Cash Equivalents at End of Year	\$1,687,670	\$2,219,373	\$5,012,475

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Fund
\$335,632	\$11,306,722	\$5,619,129
0	(7,561,822)	(4,912,901)
(294,967)	(2,036,804)	0
0	543,919	0
<u>40,665</u>	<u>2,252,015</u>	<u>706,228</u>
0	0	(1,500,000)
(121,769)	(121,769)	0
0	0	1,500,000
<u>(121,769)</u>	<u>(121,769)</u>	<u>0</u>
0	(1,498,632)	0
0	(349,615)	0
0	(468,507)	0
0	(73,750)	0
0	872,643	0
<u>0</u>	<u>(127,646)</u>	<u>0</u>
<u>0</u>	<u>(1,645,507)</u>	<u>0</u>
<u>0</u>	<u>6,836,980</u>	<u>0</u>
<u>0</u>	<u>6,836,980</u>	<u>0</u>
(81,104)	7,321,719	706,228
270,167	1,786,862	803,976
<u>\$189,063</u>	<u>\$9,108,581</u>	<u>\$1,510,204</u>

(Continued)

MIAMI COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Reconciliation of Operating Income (Loss) to Net Cash			
Provided by Operating Activities:			
Operating Income (Loss)	\$276,569	(\$18,731)	\$305,810
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation Expense	202,245	693,951	260,550
Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:			
Decrease in Accounts Receivable	69,098	3,328	75,294
(Increase) Decrease in Due from Other Funds	2,379	(36,396)	0
Decrease in Intergovernmental Receivable	0	0	0
Decrease in Deferred Outflows - Pension	88,318	69,943	242,568
Increase in Deferred Outflows - OPEB	(21,310)	(16,648)	(56,574)
Increase (Decrease) in Accounts Payable	(21,903)	(3,703)	98,640
Decrease in Accrued Wages and Benefits	(9,706)	(1,789)	(25,602)
Increase (Decrease) in Due to Other Funds	(1,456)	776	38,108
Increase in Intergovernmental Payables	15,717	41,367	13,765
Increase in Claims Payable	0	0	0
Increase in Compensated Absences	7,584	3,029	9,994
Increase in Deferred Inflows - Pension	69,047	54,169	184,622
Increase in Deferred Inflows - OPEB	33,530	26,315	89,609
Decrease in Net Pension Liability	(133,502)	(106,897)	(376,693)
Increase in Net OPEB Liability	16,875	12,249	36,811
Total Adjustments	316,916	739,694	591,092
Net Cash Provided by Operating Activities	\$593,485	\$720,963	\$896,902

Schedule of Noncash Investing, Capital and Financing Activities:

During 2020 the Transfer Station Fund had accounts payable of \$16,526 for the purchase of certain capital assets. The Water Fund received \$59,537 in contributed capital from developers.

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Fund
(\$97,682)	\$465,966	\$672,316
0	1,156,746	0
0	147,720	0
0	(34,017)	0
9,686	9,686	0
65,801	466,630	0
(32,712)	(127,244)	0
0	73,034	0
0	(37,097)	0
0	37,428	0
0	70,849	0
0	0	33,912
0	20,607	0
77,849	385,687	0
35,928	185,382	0
(72,901)	(689,993)	0
54,696	120,631	0
138,347	1,786,049	33,912
\$40,665	\$2,252,015	\$706,228

MIAMI COUNTY, OHIO

***Statement of Net Position
Fiduciary Funds
December 31, 2020***

	<u>Custodial Funds</u>
Assets:	
Current Assets:	
Equity in Pooled Cash and Investments	\$ 24,209,269
Receivables:	
Taxes	103,296,143
Accounts	364,418
Special Assessments	<u>226,225</u>
Total Assets	<u>128,096,055</u>
Liabilities:	
Total Liabilities	<u>0</u>
Deferred Inflows of Resources:	
Property Taxes not Levied to Finance Current Year Operations	<u>103,522,368</u>
Total Deferred Inflows of Resources	<u>103,522,368</u>
Net Position:	
Restricted for Individuals, Organizations and Other Governments	<u>24,573,687</u>
Total Net Position	<u>\$ 24,573,687</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, 2020***

	<u>Custodial Funds</u>
Additions:	
Property Tax Collection for Other Governments	\$ 92,770,518
Amounts Received as Fiscal Agent	18,917,669
Intergovernmental	21,330,954
Licenses, Fees and Permits for Other Governments	25,335,093
Special Assessments for Other Governments	7,570,796
Miscellaneous	<u>1,312,025</u>
Total Additions	<u>167,237,055</u>
Deductions:	
Taxes Distributed to Other Governments	92,627,404
Payments Made to Other Governments	56,641,350
Payments Made on Behalf of Other Governments	<u>18,015,939</u>
Total Deductions	<u>167,284,693</u>
Net Decrease in Fiduciary Net Position	(47,638)
Net Position Beginning of Year	<u>24,621,325</u>
Net Position End of Year	<u>\$ 24,573,687</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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, 2020***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

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

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

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

Proprietary Funds

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

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

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

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

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

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

Fiduciary Funds

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

C. Basis of Presentation – Financial Statements

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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

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

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

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

D. Basis of Accounting

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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, 2020 but which are not intended to finance 2020 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, 2020***

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 2020.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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 2020, 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, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

6. Budgetary Basis of Accounting (Continued)

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

	Net Change in Fund Balances			
	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
GAAP Basis (as reported)	\$4,236,470	\$1,071,485	(\$301,594)	(\$126,936)
Increase (Decrease):				
Accrued Revenues at December 31, 2020 received during 2021	(9,955,784)	(1,298,269)	(528,951)	(448,505)
Accrued Revenues at December 31, 2019 received during 2020	5,463,875	1,397,508	521,238	380,925
Accrued Expenditures at December 31, 2020 paid during 2021	6,135,275	425,117	132,137	213,036
Accrued Expenditures at December 31, 2019 paid during 2020	(1,337,855)	(208,448)	(266,205)	(334,711)
2020 Prepays for 2021	(119,698)	(4,010)	0	(7,738)
2019 Prepays for 2020	128,626	3,999	0	7,213
Change in Cash with Fiscal Agent	0	0	0	(62,973)
Perspective Difference:				
Activity of Funds Reclassified for GAAP Reporting Purposes	(235,137)	0	0	0
Outstanding Encumbrances	(2,033,688)	(816,306)	(9,855)	(224,629)
Budget Basis	<u>\$2,282,084</u>	<u>\$571,076</u>	<u>(\$453,230)</u>	<u>(\$604,318)</u>

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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 2020, 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 2020, 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.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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, 2020, 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, 2020***

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, 2020***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-Term Obligations

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

Obligation	Fund
General Obligation Bonds	General Obligation Debt Fund Transfer Station Fund Water Fund Sewer Fund
Superfund Site Liability	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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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, 2020***

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.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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 2020.

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

U. Deferred Outflow/Inflows of Resources

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

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

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

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MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 2 – ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principle

For 2020, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 84, “Fiduciary Activities.” GASB Statement No. 84 establishes criteria for identifying fiduciary activities of all state and local governments.

This change was incorporated in the County’s 2020 financial statements; however, there was no effect on beginning net position/fund balance.

B. Fund Deficits

The fund deficits at December 31, 2020 of \$459 in the Pre-Trial Services Fund (Special Revenue Fund) and of \$41,766 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 \$492,607 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.

C. Appropriations exceeding estimated resources

Section 5705.39, Ohio Revised Code, states the total appropriations from each fund shall not exceed the total of the estimated resources available for expenditure. The County's final total appropriations exceeded total estimated resources for the Real Estate Appraisal Fund by \$109,974. Failure to properly monitor and compare appropriations and actual expenditures could lead to over spending and cause a deficit in the fund balance. The projects will be funded by future revenue sources.

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 3 – FUND BALANCE CLASSIFICATION

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

Fund Balances	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Inventory of Supplies	\$0	\$572,955	\$0	\$0	\$0	\$572,955
Prepaid Items	119,698	4,010	0	7,738	5,468	136,914
Unclaimed Monies	709,457	0	0	0	0	709,457
Total Nonspendable	829,155	576,965	0	7,738	5,468	1,419,326
Restricted:						
Probation Services	0	0	0	0	871,121	871,121
Animal Control	0	0	0	0	910,861	910,861
Children's Services	0	0	0	0	6,198,213	6,198,213
Child Support Enforcement	0	0	0	0	4,135,284	4,135,284
Community Development & Assistance	0	0	0	0	590,952	590,952
Court Services	0	0	0	0	2,023,332	2,023,332
Delinquent Real Estate Tax & Assessment	0	0	0	0	571,428	571,428
Developmental Disabilities	0	0	0	13,548,321	0	13,548,321
Emergency Services	0	0	0	0	3,694,406	3,694,406
Voter Education	0	0	0	0	62,715	62,715
Job and Family Services	0	0	560,386	0	0	560,386
Law Library	0	0	0	0	257,009	257,009
Litter Control and Recycling	0	0	0	0	69,246	69,246
Property Reappraisal	0	0	0	0	511,789	511,789
Public Safety	0	0	0	0	1,065,774	1,065,774
Roads	0	8,398,382	0	0	0	8,398,382
Transit Services	0	0	0	0	803,061	803,061
Food Services - Jail	0	0	0	0	168,335	168,335
Victim Assistance	0	0	0	0	21,472	21,472
Youth Services	0	0	0	0	3,585,612	3,585,612
Debt Retirement	0	0	0	0	149,220	149,220
Capital Acquisition and Improvement	0	0	0	0	578,595	578,595
Total Restricted	0	8,398,382	560,386	13,548,321	26,268,425	48,775,514
Committed:						
Municipal Court Restitution	0	0	0	0	6,348	6,348
Landfill Cleanup/Maintenance	0	0	0	0	749,977	749,977
Total Committed	0	0	0	0	756,325	756,325
Assigned:						
Goods and Services	1,742,222	0	0	0	0	1,742,222
Excess Appropriations FY 2021	7,617,283	0	0	0	0	7,617,283
Total Assigned	9,359,505	0	0	0	0	9,359,505
Unassigned (Deficits):						
	21,839,881	0	0	0	(42,225)	21,797,656
Total Fund Balances	\$32,028,541	\$8,975,347	\$560,386	\$13,556,059	\$26,987,993	\$82,108,326

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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	\$13,481,112
Delinquent Tax Revenues	222,062
Loan Revenue	1,455,307
	<u>\$15,158,481</u>

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	(\$10,609,006)
Superfund Site Liability	(3,249,510)
Accrued Interest on Long-Term Debt	(34,296)
Compensated Absences Payable	(3,444,764)
	<u>(\$17,337,576)</u>

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

Deferred Outflows	\$11,302,068
Net Pension Liability	(40,639,221)
Net OPEB Liability	(27,852,608)
Deferred Inflows	(13,740,999)
	<u>(\$70,930,760)</u>

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MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

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	\$11,586,972
Depreciation Expense	<u>(3,826,161)</u>
	\$7,760,811

Governmental revenues not reported in the funds:

Increase in Shared Revenue	\$932,939
Increase in Delinquent Tax Revenue	29,006
Decrease in Loan Revenue	<u>(338,694)</u>
	\$623,251

Contractually required contributions reported as deferred outflows:

Pension	\$4,316,536
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Pension and OPEB expense:

Pension	(\$5,864,898)
OPEB	<u>(2,576,636)</u>
	(\$8,441,534)

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

General Obligation Bond Principal Payments	\$1,171,493
Superfund Site Liability Payment	<u>501,490</u>
	\$1,672,983

Expenses not requiring the use of current financial resources:

Decrease in Compensated Absences Payable	(\$345,451)
Amortization of General Obligation Bond Premiums	24,936
Decrease in supplies inventory	<u>26,032</u>
	(\$294,483)

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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, 2020***

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

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

A. Deposits

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

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

At year end the carrying amount of the County's deposits was \$37,614,851 and the bank balance was \$37,691,134. Federal depository insurance covered \$18,166,065 of the bank balance and \$19,525,069 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, 2020**

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

B. Investments

	Measurement	Credit	Fair Value	Investment Maturities (in Years)		
	Value	Rating	Hierarchy	less than 1	1-3	3-5
STAR Ohio	\$7,738,648	AAAm ¹	N/A *	\$7,738,648	\$0	\$0
Negotiable C/D's	6,641,446	N/A	Level 2	250,519	6,390,927	0
Commercial Paper	9,631,362	AA+ ; Aaa ^{1,2}	Level 2	9,631,362	0	0
FHLB	4,852,289	AA+ ; Aaa ^{1,2}	Level 2	2,236,877	2,615,412	0
FHLMC	21,423,247	AA+ ; Aaa ^{1,2}	Level 2	2,033,857	12,258,741	7,130,649
FNMA	7,863,631	AA+ ; Aaa ^{1,2}	Level 2	811,118	4,554,532	2,497,981
FFCB	13,433,623	AA+ ; Aaa ^{1,2}	Level 2	3,849,882	6,575,322	3,008,419
FAMCA	501,633	AA+ ; Aaa ^{1,2}	Level 2	0	501,633	0
Corporate Bonds	4,062,900	AA+ ; Aaa ^{1,2}	Level 2	0	4,062,900	0
Municipal Bonds	2,140,410	AA+ ; Aaa ^{1,2}	Level 2	0	373,393	1,767,017
US Treasury Notes	500,452	AA+ ; Aaa ^{1,2}	Level 2	500,452	0	0
Total Investments	<u>\$78,789,641</u>			<u>\$27,052,715</u>	<u>\$37,332,860</u>	<u>\$14,404,066</u>

¹ Standard & Poor's

² Moody's Investor Service

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

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

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

Concentration of Credit Risk – The County's investment policy states that the Treasurer may invest in any instrument or security authorized by Ohio Revised Code Section 135. The policy places no limit on the amount the County may invest in any one issuer. The County has invested 9.8% of its portfolio in Star Ohio, 8.4% in Negotiable Certificates of Deposit, 12.2% in Commercial Paper, 61% in US Agency Securities (FNMA, FHLB, FFCB, FAMCA and FHLMC), .7 % in US Treasury Notes and 7.9% in Bonds.

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, 2020***

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 \$839,800 being held by the West Central Ohio Network (West Con). This cash is restricted in its use for Supported Living funds for the Board of Development Disabilities.

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MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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 2019. 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, 2020. 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 2020 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, 2020, was \$8.82 per \$1,000 of assessed value. The assessed value upon which the 2020 tax receivable was based was \$2,624,066,970. This amount constitutes \$2,532,062,260 in real property assessed value, \$92,004,710 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 .921% (9.21 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, 2020***

NOTE 7- RECEIVABLES

Receivables at December 31, 2020, 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, 2020 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	\$168,417	\$0	\$34,318	\$0
Motor Vehicle and Gas Tax Fund	0	33,108	0	0
Other Governmental Funds	0	135,309	0	34,318
Total Interfund Loans	<u>\$168,417</u>	<u>\$168,417</u>	<u>\$34,318</u>	<u>\$34,318</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, 2020**

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 2020, represent due from/to other funds:

	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$69,190	\$45,266
Motor Vehicle and Gasoline Tax Fund	17,499	0
Job and Family Services Fund	39,222	56,929
Other Governmental Funds	55,425	88,472
Total Governmental Funds	181,336	190,667
Enterprise Funds:		
Water Fund	6,348	0
Sewer Fund	45,123	776
Transfer Station Fund	0	41,364
Total Enterprise Funds	51,471	42,140
Total Interfund Receivables and Payables	\$232,807	\$232,807

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, 2020 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$294,960	\$5,481,048
Other Governmental Funds	4,543,037	735,180
Total Governmental Fund Transfers	4,837,997	6,216,228
Proprietary Funds:		
Sheriff Police Rotary Fund	0	121,769
Self Insurance Fund (Internal Service)	1,500,000	0
Total Proprietary Fund Transfers	1,500,000	121,769
Total All Transfers	\$6,337,997	\$6,337,997

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, 2020**

NOTE 10 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2020:

Cost:

Class	December 31, 2019	Additions	Deletions	December 31, 2020
<i>Non-Depreciable Capital Assets:</i>				
Land	\$5,566,713	\$479,982	\$0	\$6,046,695
Total Non-Depreciable Capital Assets	5,566,713	479,982	0	6,046,695
<i>Depreciable Capital Assets:</i>				
Buildings	49,427,898	580,870	0	50,008,768
Improvements Other Than Buildings	259,006	3,722,460	0	3,981,466
Machinery and Equipment	22,403,029	1,943,703	(677,852)	23,668,880
Infrastructure	105,803,690	4,859,957	(96,187)	110,567,460
Total Depreciable Capital Assets	177,893,623	11,106,990	(774,039)	188,226,574
Total Cost	\$183,460,336	\$11,586,972	(\$774,039)	\$194,273,269

Accumulated Depreciation:

Class	December 31, 2019	Additions	Deletions	December 31, 2020
Buildings	(\$15,835,711)	(\$837,543)	\$0	(\$16,673,254)
Improvements Other Than Buildings	(222,126)	(4,039)	0	(226,165)
Machinery and Equipment	(16,064,919)	(1,456,773)	676,371	(16,845,321)
Infrastructure	(39,442,191)	(1,527,806)	50,792	(40,919,205)
Total Depreciation	(\$71,564,947)	(\$3,826,161) *	\$727,163	(\$74,663,945)
<i>Net Value:</i>	\$111,895,389			\$119,609,324

* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$656,091
Health	125,666
Human Services	27,247
Public Works	2,110,437
General Government	906,720
Total Depreciation Expense	\$3,826,161

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

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, 2020:

<i>Cost:</i>				
Class	December 31, 2019	Additions	Deletions	December 31, 2020
<i>Non-Depreciable Capital Assets:</i>				
Land	\$240,000	\$40,292	\$0	\$280,292
Total Non-Depreciable Capital Assets	240,000	40,292	0	280,292
<i>Depreciable Capital Assets:</i>				
Buildings	4,499,499	0	(206,255)	4,293,244
Improvements Other Than Buildings	43,104,589	1,003,426	(15,430)	44,092,585
Machinery and Equipment	3,023,731	262,006	(333,119)	2,952,618
Total Depreciable Capital Assets	50,627,819	1,265,432	(554,804)	51,338,447
Total Cost	\$50,867,819	\$1,305,724	(\$554,804)	\$51,618,739
<i>Accumulated Depreciation:</i>				
Class	December 31, 2019	Additions	Deletions	December 31, 2020
Buildings	(\$1,289,788)	(\$81,535)	\$107,252	(\$1,264,071)
Improvements Other Than Buildings	(13,509,823)	(845,220)	8,641	(14,346,402)
Machinery and Equipment	(1,181,639)	(229,991)	235,017	(1,176,613)
Total Depreciation	(\$15,981,250)	(\$1,156,746)	\$350,910	(\$16,787,086)
<i>Net Value:</i>	\$34,886,569			\$34,831,653

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 11 – DEFINED BENEFIT PENSION PLAN

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 the 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, 2020**

NOTE 11 – DEFINED BENEFIT PENSION PLAN (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 Comprehensive Annual Financial Report referenced above for additional information):

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 11 – DEFINED BENEFIT PENSION PLAN (Continued)

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3.00% 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%.

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. Members retiring under the Combined Plan receive a 3.00% COLA adjustment on the defined benefit portion of their benefit.

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. 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. For additional information, see the Plan Statement in the OPERS Comprehensive Annual Financial Report.

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 11 – DEFINED BENEFIT PENSION PLAN (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>
2020 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
2020 Actual Contribution Rates			
Employer:			
Pension *****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits *****	0.0	0.0	0.0
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 percent greater than the Public Safety rate.

***** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$4,532,996 for 2020.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 11 – DEFINED BENEFIT PENSION PLAN (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, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>
Proportionate Share of the Net Pension Liability	\$42,676,883
Proportion of the Net Pension Liability-2020	0.235776%
Proportion of the Net Pension Liability-2019	<u>0.237851%</u>
Percentage Change	<u>(0.002075%)</u>
Pension Expense	\$6,243,682

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Changes in assumptions	\$2,279,447
Change in proportionate share	275,105
County contributions subsequent to the measurement date	<u>4,532,996</u>
Total Deferred Outflows of Resources	<u>\$7,087,548</u>
Deferred Inflows of Resources	
Net difference between projected and actual earnings on pension plan investments	\$8,513,078
Differences between expected and actual experience	539,589
Change in proportionate share	<u>721,222</u>
Total Deferred Inflows of Resources	<u>\$9,773,889</u>

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 11 – DEFINED BENEFIT PENSION PLAN (Continued)

\$4,532,996 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS
Year Ending December 31:	
2021	(\$1,355,074)
2022	(2,836,544)
2023	352,523
2024	(3,380,242)
Total	(\$7,219,337)

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, 2019 and December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	December 31, 2019
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA (Pre 1/7/13 retirees)	3 percent simple
COLA or Ad Hoc COLA (Post 1/7/13 retirees)	1.4 percent simple through 2020. 2.15 percent simple, thereafter
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age
	December 31, 2018
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA (Pre 1/7/13 retirees)	3 percent simple
COLA or Ad Hoc COLA (Post 1/7/13 retirees)	3 percent simple through 2018. 2.15 percent simple, thereafter
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 11 – DEFINED BENEFIT PENSION PLAN (Continued)

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

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.2% for 2019.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2019 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other investments	13.00	4.98
Total	<u>100.00 %</u>	5.61 %

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 11 – DEFINED BENEFIT PENSION PLAN (Continued)

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

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

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
District's proportionate share of the net pension liability	\$70,387,990	\$42,676,883	\$17,765,411

Changes Between Measurement Date and Report Date

Subsequent to December 31, 2019, the global economy was impacted by the COVID-19 pandemic and market volatility increased significantly. It is likely that 2020 investment market conditions and other economic factors will be negatively impacted; however, the overall impact of the OPERS investment portfolio and funding position is unknown at this time.

NOTE 12 - DEFINED BENEFIT OPEB PLAN

Net OPEB Liability

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

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 12 - DEFINED BENEFIT OPEB PLAN (Continued)

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 12 - DEFINED BENEFIT OPEB PLAN (Continued)

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 2020, 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 2020. 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 2020 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 2020.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 12 - DEFINED BENEFIT OPEB PLAN (Continued)

Following is information related to the proportionate share and OPEB expense:

	OPERS
Proportionate Share of the Net OPEB Liability	\$29,243,767
Proportion of the Net OPEB Liability-2020	0.231235%
Proportion of the Net OPEB Liability-2019	0.233403%
Percentage Change	(0.002168%)
OPEB Expense	\$2,755,405

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred Outflows of Resources	
Changes in assumptions	\$4,628,975
Differences between expected and actual experience	787
Change in proportionate share	158,974
Total Deferred Outflows of Resources	\$4,788,736
Deferred Inflows of Resources	
Net difference between projected and actual earnings on OPEB plan investments	\$1,489,086
Differences between expected and actual experience	2,674,477
Change in proportionate share	487,191
Total Deferred Inflows of Resources	\$4,650,754

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

	OPERS
Year Ending December 31:	
2021	\$486,306
2022	286,793
2023	1,185
2024	(636,302)
Total	\$137,982

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 12 - DEFINED BENEFIT OPEB PLAN (Continued)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.16 percent
Prior Measurement date	3.96 percent
Investment Rate of Return:	
Current measurement date	6.00 percent
Prior Measurement date	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.75 percent
Prior Measurement date	3.71 percent
Health Care Cost Trend Rate:	
Current measurement date	10.5 percent initial, 3.5 percent ultimate in 2030
Prior Measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

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

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 12 - DEFINED BENEFIT OPEB PLAN (Continued)

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.59 percent for 2019.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2019 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	100.00 %	4.55 %

Discount Rate A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 percent.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 12 - DEFINED BENEFIT OPEB PLAN (Continued)

The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

	1% Decrease (2.16%)	Current Discount Rate (3.16%)	1% Increase (4.16%)
District's proportionate share of the net OPEB liability	\$38,270,159	\$29,243,767	\$22,016,562

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
District's proportionate share of the net OPEB liability	\$29,751,871	\$29,243,767	\$30,095,724

Changes between Measurement Date and Reporting Date

Subsequent to December 31, 2019, the global economy was impacted by the COVID-19 pandemic and market volatility increased significantly. It is likely that 2020 investment market conditions and other economic factors will be negatively impacted; however, the overall impact of the OPERS investment portfolio and funding position is unknown at this time.

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 12 - DEFINED BENEFIT OPEB PLAN (Continued)

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

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, 2020, the County's accumulated, unpaid compensated absences amounted to \$3,650,836. Of this amount, \$3,479,460 is recorded as Governmental Activities on the Entity Wide Statement of Net position (\$2,138,804 is reported as due within one year), \$171,376 is recorded as Business-type activities (\$93,814 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, 2020 were as follows:

	Interest Rate	Maturity Date	Balance January 1, 2020	Additions	Retired	Balance December 31, 2020	Amounts Due Within One Year	
Governmental Activities:								
General Obligation Bonds:								
2010	911 Communications Center Bonds	2.35 - 5.75%	2025	\$2,390,000	\$0	(\$370,000)	\$2,020,000	\$380,000
2011	Hobart Building Bonds	2.00 - 5.00%	2030	730,800	0	(234,360)	496,440	244,440
2011	Juvenile Detention Center Bonds	2.00 - 5.00%	2030	203,000	0	(65,100)	137,900	67,900
2011	Utility Administration Building Bonds	2.00 - 5.00%	2030	166,750	0	(53,475)	113,275	55,775
2011	Human Service Building Bonds	2.00 - 5.00%	2030	102,950	0	(33,015)	69,935	34,435
2013	Various Purpose Bonds	1.00 - 4.00%	2033	3,780,000	0	(215,000)	3,565,000	225,000
2016	Various Purpose Bonds	1.50 - 4.00%	2035	4,032,957	0	(200,543)	3,832,414	200,452
	Premium on Various Purpose Bonds			398,978	0	(24,936)	374,042	0
	Total General Obligation Bonds			<u>11,805,435</u>	<u>0</u>	<u>(1,196,429)</u>	<u>10,609,006</u>	<u>1,208,002</u>
	Superfund Site Liability			3,751,000	0	(501,490)	3,249,510	501,490
	Compensated Absences			3,102,740	3,479,460	(3,102,740)	3,479,460	2,138,804
	Total Governmental Activities Long-term Liabilities			<u>\$18,659,175</u>	<u>\$3,479,460</u>	<u>(\$4,800,659)</u>	<u>\$17,337,976</u>	<u>\$3,848,296</u>

(Continued)

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 14 - LONG-TERM LIABILITIES (Continued)

	Interest Rate	Maturity Date	Balance January 1, 2020	Additions	Retired	Balance December 31, 2020	Amounts Due Within One Year
Business-Type Activities:							
General Obligation Bonds:							
2007 Conwood Sewer	3.875 - 4.4%	2027	\$106,000	\$0	(\$11,000)	\$95,000	\$11,000
2011 County Road 25 Bonds-Sewer	2.00 - 5.00%	2030	11,600	0	(3,720)	7,880	3,880
2011 Monin Sewer Bonds	2.00 - 5.00%	2030	53,650	0	(17,205)	36,445	17,945
2011 Kessler Sewer Bonds	2.00 - 5.00%	2030	7,247	0	(2,325)	4,922	2,425
2011 Lytle Road Sewer Bonds	2.00 - 5.00%	2030	39,842	0	(3,065)	36,777	3,065
2011 Camp Troy Sewer Bonds (2)	2.00 - 5.00%	2030	51,574	0	(3,967)	47,607	3,967
2016 County Road 25-A Refunding Bonds	1.50 - 4.00%	2028	1,234,375	0	(128,125)	1,106,250	128,125
2016 Merrimont Refunding Bonds	1.50 - 3.00%	2025	382,194	0	(62,541)	319,653	62,541
2016 Cedar Ridge Refunding Bonds	1.50 - 3.00%	2025	33,674	0	(5,510)	28,164	5,510
Total Sewer Bonds			1,920,156	0	(237,458)	1,682,698	238,458
2016 Transfer Station Refunding Bonds	1.50 - 4.00%	2028	663,798	0	(68,900)	594,898	68,900
2016 Transfer Station Improvement Bonds	1.50 - 4.00%	2035	492,043	0	(24,458)	467,585	24,457
Total Transfer Station Bonds			1,155,841	0	(93,358)	1,062,483	93,357
2007 Conwood Water	3.875 - 4.4%	2027	120,000	0	(14,000)	106,000	14,000
2007 Rosewood/Stonewood Water	3.875 - 4.4%	2027	104,000	0	(11,000)	93,000	11,000
2007 Wonder Way Waterline	3.875 - 4.4%	2027	40,000	0	(4,000)	36,000	4,000
2011 Water Line Improvement Bonds	2.00 - 5.00%	2030	174,000	0	(55,800)	118,200	58,200
2011 Lytle Road Water Bonds	2.00 - 5.00%	2030	110,136	0	(8,472)	101,664	8,472
2011 South Co. Rd. 25-A Water Bonds	2.00 - 5.00%	2030	188,448	0	(14,496)	173,952	14,496
2016 UVMC Water Tower Refunding Bonds	1.50 - 4.00%	2028	76,827	0	(7,974)	68,853	7,975
2016 Merrimont Water Refunding Bonds	1.50 - 3.00%	2025	86,428	0	(14,143)	72,285	14,143
2016 Cedar Ridge Water Refunding Bonds	1.50 - 3.00%	2025	47,704	0	(7,806)	39,898	7,806
Total Water Bonds			947,543	0	(137,691)	809,852	140,092
Total General Obligation Bonds			4,023,540	0	(468,507)	3,555,033	471,907

(Continued)

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 14 - LONG-TERM LIABILITIES (Continued)

	Interest Rate	Maturity Date	Balance January 1, 2020	Additions	Retired	Balance December 31, 2020	Amounts Due Within One Year
Ohio Public Works Commission Loans:							
2006 Merrimont Area Water Replacement	0.00%	2026	\$60,000	\$0	(\$10,000)	\$50,000	\$10,000
2006 Merrimont Area Sewer Replacement	0.00%	2026	60,000	0	(10,000)	50,000	10,000
2002 Brandt Water Line	0.00%	2022	50,000	0	(25,000)	25,000	25,000
2008 Casstown Sanitary Sewer	0.00%	2028	101,250	0	(11,250)	90,000	11,250
2011 Camp Troy Sewer Extension	0.00%	2033	65,000	0	(5,000)	60,000	5,000
2011 Camp Troy Water Extension	0.00%	2033	32,500	0	(2,500)	30,000	2,500
2017 Phoneton Waterline	0.00%	2037	175,000	0	(10,000)	165,000	10,000
Total Ohio Public Works Commission Loans			<u>543,750</u>	<u>0</u>	<u>(73,750)</u>	<u>470,000</u>	<u>73,750</u>
Ohio Water Development Authority Loans:							
2009 Casstown Sewers	0.00%	2029	574,486	0	(60,472)	514,014	60,472
2010 Fletcher Sanitary Sewers	0.00%	2031	812,551	0	(70,657)	741,894	70,657
2010 Hilltop Combined Sewer Separation	0.00%	2031	34,998	0	(3,182)	31,816	3,182
2010 N. County Rd. 25A Sanitary Sewers	0.00%	2031	107,110	0	(9,737)	97,373	9,737
2010 Brandt Phase III Sewers	0.00%	2032	125,240	0	(9,634)	115,606	9,634
2011 Brandt Sanitary Sewers Phase II	0.00%	2033	555,602	0	(42,739)	512,863	42,739
2011 Camp Troy Sewer Extension	0.00%	2032	224,176	0	(17,934)	206,242	17,934
2012 Camp Troy Waterline	2.00%	2032	157,163	0	(11,185)	145,978	11,410
2013 Phoneton Sanitary Sewers	0.00%	2033	1,280,352	0	(91,454)	1,188,898	91,454
2013 Boone Hill Sanitary Sewers	0.00%	2033	440,385	0	(32,621)	407,764	32,621
Total Ohio Water Development Authority Loans			<u>4,312,063</u>	<u>0</u>	<u>(349,615)</u>	<u>3,962,448</u>	<u>349,840</u>
Transfer Facility Postclosure Care Liability			58,131	988	0	59,119	0
Compensated Absences Payable			150,769	171,376	(150,769)	171,376	93,814
Total Business-Type Activities Long-term Liabilities			<u>\$9,088,253</u>	<u>\$172,364</u>	<u>(\$1,042,641)</u>	<u>\$8,217,976</u>	<u>\$989,311</u>

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MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

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, 2020 follows:

Years	General Obligation Bonds			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2021	\$1,208,092	\$411,554	\$471,907	\$114,191
2022	1,244,456	364,794	485,545	103,141
2023	862,825	315,655	402,175	91,550
2024	878,368	280,861	416,632	83,177
2025	902,825	245,281	427,175	69,789
2026-2030	2,643,364	820,168	1,166,637	147,972
2031-2035	2,495,034	265,859	184,962	22,741
Totals	<u>\$10,234,964</u>	<u>\$2,704,172</u>	<u>\$3,555,033</u>	<u>\$632,561</u>

Years	OPWC Loans		OWDA Loans	
	Principal	Interest	Principal	Interest
2021	\$73,750	\$0	\$349,839	\$2,863
2022	48,750	0	350,068	2,633
2023	48,750	0	350,302	2,400
2024	48,750	0	350,541	2,161
2025	48,750	0	350,784	1,917
2026-2030	121,250	0	1,667,041	5,761
2031-2035	65,000	0	543,873	421
2036-2037	15,000	0	0	0
Totals	<u>\$470,000</u>	<u>\$0</u>	<u>\$3,962,448</u>	<u>\$18,156</u>

B. Defeased Debt

In May 2011, the County partially defeased all of its 2002 General Obligation Bonds (\$4,220,000) through the issuance of \$4,495,000 of General Obligation Bonds for various purposes (the "2011 Bonds"). The net proceeds of the 2011 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$1,000,000 at December 31, 2020 are not included in the County's outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 14 - LONG-TERM LIABILITIES (Continued)

B. Defeased Debt (Continued)

In July 2016, the County partially defeased all of its 2005 and 2008 General Obligation Bonds (\$3,385,000) through the issuance of \$3,095,000 of General Obligation Bonds for various purposes (the “2019 Bonds”). The net proceeds of the 2019 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 \$2,755,000 at December 31, 2020 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, 2020, 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 \$3,962,448 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 \$470,000 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, 2020***

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 2020, the County's property tax revenues were reduced under agreements entered into by other governments as follows: CRAs - \$172,607 and Ezones - \$24,157.

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, 2020, 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.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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, 2020***

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 \$333,337 in revenues in 2020 leaving the fund balance in the Superfund Cleanup Fund at \$749,977. 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, 2020***

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 2020, the cost estimate to close the Miami County Transfer Facility is \$59,119 and includes, among other things, waste removal, cleaning, leachate removal, signage, treatment for vectors and filing of paperwork. Funds to cover the cost of closure are maintained within the Superfund Cleanup Fund.

NOTE 18 - RISK MANAGEMENT

A. Insurance

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

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

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

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

B. Self Insurance

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 18 - RISK MANAGEMENT

B. Self Insurance (Continued)

All funds of the County from which employee salaries are paid participate in the health insurance program and make payments to the Hospitalization Fund based on actuarial estimates of the amounts needed to pay prior and current year claims. Total contributions to the program during the year were \$5,619,129. The claims liability of \$436,277 reported in the Hospitalization Fund at December 31, 2020 is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues," which requires that a liability for claims be reported if information prior to issuance of the financial statements indicates that it is probable a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the Hospitalization Fund's claims liability amount in fiscal years 2019 and 2020 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>
2019	\$473,894	6,956,253	(7,027,782)	\$402,365
2020	402,365	4,297,887	(4,263,975)	436,277

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 2020, the County contributed \$1,076,363 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, 2020***

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 2020, the County spent \$5,838,152 of the balance on deposit with West Con while receiving \$5,901,125. The balance at December 31, 2020 was \$839,800. 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	\$2,101,402
Motor Vehicle and Gasoline Tax	816,306
Job and Family Services	9,855
Board of Development Disabilities	224,629
Other Governmental Funds	<u>1,521,993</u>
Total Governmental Funds	4,674,185
Proprietary Funds:	
Water	46,813
Sewer	56,352
Transfer Station	<u>544,368</u>
Total	<u><u>\$5,321,718</u></u>

NOTE 21 – COVID 19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The investments of the County and of the pension and other employee benefit plans in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.



REQUIRED SUPPLEMENTARY INFORMATION

MIAMI COUNTY, OHIO

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

Ohio Public Employees Retirement System

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

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

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

The schedule is intended to show ten years of information. Additional years will be displayed as they become available. Information prior to 2014 is not available. The schedule is reported as of the measurement date of the Net Pension Liability, which is the prior year end.

See accompanying notes to the required supplemental information.

MIAMI COUNTY, OHIO

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

MIAMI COUNTY, OHIO

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

Ohio Public Employees Retirement System

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

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

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

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

See accompanying notes to the required supplemental information.

MIAMI COUNTY, OHIO

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



MIAMI COUNTY, OHIO

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

Ohio Public Employees Retirement System

Year	2017	2018	2019	2020
County's proportion of the net OPEB liability	0.247481%	0.238050%	0.233403%	0.231235%
County's proportionate share of the net OPEB liability	\$22,908,208	\$23,691,052	\$27,843,808	\$29,243,767
County's covered payroll	\$29,329,008	\$27,882,887	\$28,713,022	\$29,815,473
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	78.11%	84.97%	96.97%	98.08%
Plan fiduciary net position as a percentage of the total OPEB liability	54.50%	54.14%	46.33%	47.80%

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

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

Ohio Public Employees Retirement System

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

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

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

See accompanying notes to the required supplemental information.

MIAMI COUNTY, OHIO

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

MIAMI COUNTY, OHIO

***Notes to the Required Supplementary Information
For the Year Ended December 31, 2020***

NET PENSION LIABILITY

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms: There were no changes in benefit terms for the period 2014-2020.

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.

MIAMI COUNTY, OHIO

***Notes to the Required Supplementary Information
For the Year Ended December 31, 2020***

NET OPEB LIABILITY

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms: There were no changes in benefit terms for the periods 2018-2020.

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%



*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Child Support Enforcement Agency Fund

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

Dog and Kennel Fund

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

Shelter / Domestic Violence Fund

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

Youth Services Subsidy Fund

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

E-911 Emergency Operations Fund

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

Public Defender Fund

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

Delinquent Tax Collection Fund

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

(Continued)

Special Revenue Funds

Real Estate Appraisal Fund

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

Pre-Trial Services Fund

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

Dispute Resolution Fund

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

(Continued)

Special Revenue Funds

Commissary Fund

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

Coronavirus Relief Fund

This fund is used to account for Coronavirus Relief funds received through passage of the CARES Act. These funds can be used for necessary expenditures incurred due to the Covid-19 public health emergency. (The balance sheet for this fund is not presented because there are no assets or liabilities at year end.)

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.

Permanent Improvement Fund

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

Emergency 911 Facility Construction Fund

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

Ditch Construction Fund

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



MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in Pooled Cash and Investments	\$ 25,632,201	\$ 149,220	\$ 595,153	\$ 26,376,574
Receivables:				
Taxes	732,481	0	56,360	788,841
Accounts	72,015	0	0	72,015
Intergovernmental	2,612,952	0	0	2,612,952
Loans	1,455,307	0	0	1,455,307
Due from Other Funds	55,425	0	0	55,425
Prepaid Items	2,068	0	3,400	5,468
Total Assets	\$ 30,562,449	\$ 149,220	\$ 654,913	\$ 31,366,582
Liabilities:				
Accounts Payable	\$ 471,888	\$ 0	\$ 72,918	\$ 544,806
Accrued Wages and Benefits Payable	200,661	0	0	200,661
Intergovernmental Payable	18,170	0	0	18,170
Due to Other Funds	88,472	0	0	88,472
Interfund Loans Payable	127,861	0	7,448	135,309
Advances from Other Funds	0	0	34,318	34,318
Compensated Absences Payable	1,469	0	0	1,469
Total Liabilities	908,521	0	114,684	1,023,205
Deferred Inflows of Resources:				
Unavailable Amounts	3,216,341	0	0	3,216,341
Property Tax Levy for Next Fiscal Year	139,043	0	0	139,043
Total Deferred Inflows of Resources	3,355,384	0	0	3,355,384
Fund Balances:				
Nonspendable	2,068	0	3,400	5,468
Restricted	25,540,610	149,220	578,595	26,268,425
Committed	756,325	0	0	756,325
Unassigned	(459)	0	(41,766)	(42,225)
Total Fund Balances	26,298,544	149,220	540,229	26,987,993
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 30,562,449	\$ 149,220	\$ 654,913	\$ 31,366,582

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2020***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 3,635,912	\$ 0	\$ 333,337	\$ 3,969,249
Intergovernmental Revenues	16,263,677	0	39,689	16,303,366
Charges for Services	5,503,102	0	547,870	6,050,972
Licenses and Permits	5	0	0	5
Investment Earnings	932	0	0	932
Fines and Forfeitures	255,025	0	0	255,025
All Other Revenues	759,992	0	12,594	772,586
Total Revenue	26,418,645	0	933,490	27,352,135
Expenditures:				
Current:				
Public Safety	6,884,327	0	0	6,884,327
Health	399,668	0	0	399,668
Human Services	4,391,036	0	0	4,391,036
Conservation and Recreation	133,487	0	0	133,487
Public Works	2,327,326	0	0	2,327,326
General Government	9,080,120	0	0	9,080,120
Capital Outlay	0	0	4,557,666	4,557,666
Debt Service:				
Principal Retirement	0	1,171,493	0	1,171,493
Interest and Fiscal Charges	0	455,145	1,372	456,517
Total Expenditures	23,215,964	1,626,638	4,559,038	29,401,640
Excess (Deficiency) of Revenues				
Over Expenditures	3,202,681	(1,626,638)	(3,625,548)	(2,049,505)
Other Financing Sources (Uses):				
Transfers In	0	1,635,790	2,907,247	4,543,037
Transfers Out	(735,180)	0	0	(735,180)
Total Other Financing Sources (Uses)	(735,180)	1,635,790	2,907,247	3,807,857
Net Change in Fund Balance	2,467,501	9,152	(718,301)	1,758,352
Fund Balances at Beginning of Year	23,831,043	140,068	1,258,530	25,229,641
Fund Balances End of Year	\$ 26,298,544	\$ 149,220	\$ 540,229	\$ 26,987,993

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020***

	<u>Child Support Enforcement Agency</u>	<u>Dog and Kennel</u>	<u>Shelter/Domestic Violence</u>	<u>Youth Services Subsidy</u>
Assets:				
Equity in Pooled Cash and Investments	\$ 4,188,969	\$ 917,296	\$ 32,115	\$ 1,448,720
Receivables:				
Taxes	0	0	0	0
Accounts	41,536	0	0	0
Intergovernmental	0	0	136,194	60,619
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	911	0	0	0
Total Assets	<u>\$ 4,231,416</u>	<u>\$ 917,296</u>	<u>\$ 168,309</u>	<u>\$ 1,509,339</u>
Liabilities:				
Accounts Payable	\$ 368	\$ 1,649	\$ 12,322	\$ 1,600
Accrued Wages and Benefits Payable	46,191	4,786	6,553	5,641
Intergovernmental Payable	0	0	0	830
Due to Other Funds	48,662	0	0	0
Interfund Loans Payable	0	0	30,000	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>95,221</u>	<u>6,435</u>	<u>48,875</u>	<u>8,071</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	97,962	57,980
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>97,962</u>	<u>57,980</u>
Fund Balances:				
Nonspendable	911	0	0	0
Restricted	4,135,284	910,861	21,472	1,443,288
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>4,136,195</u>	<u>910,861</u>	<u>21,472</u>	<u>1,443,288</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,231,416</u>	<u>\$ 917,296</u>	<u>\$ 168,309</u>	<u>\$ 1,509,339</u>

MIAMI COUNTY, OHIO

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy
\$ 3,046,658	\$ 313,251	\$ 571,761	\$ 523,265	\$ 0	\$ 170,836
535,422	0	0	0	0	140,699
0	0	0	0	0	0
16,270	73,436	0	0	0	9,201
0	0	0	0	0	0
0	0	0	0	0	0
0	1,157	0	0	0	0
<u>\$ 3,598,350</u>	<u>\$ 387,844</u>	<u>\$ 571,761</u>	<u>\$ 523,265</u>	<u>\$ 0</u>	<u>\$ 320,736</u>
\$ 1,982	\$ 0	\$ 0	\$ 1,459	\$ 0	\$ 65,588
38,184	11,977	333	10,017	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	459	0
0	0	0	0	0	0
<u>40,166</u>	<u>11,977</u>	<u>333</u>	<u>11,476</u>	<u>459</u>	<u>65,588</u>
0	0	0	0	0	10,857
0	0	0	0	0	139,043
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>149,900</u>
0	1,157	0	0	0	0
3,558,184	374,710	571,428	511,789	0	105,248
0	0	0	0	0	0
0	0	0	0	(459)	0
<u>3,558,184</u>	<u>375,867</u>	<u>571,428</u>	<u>511,789</u>	<u>(459)</u>	<u>105,248</u>
<u>\$ 3,598,350</u>	<u>\$ 387,844</u>	<u>\$ 571,761</u>	<u>\$ 523,265</u>	<u>\$ 0</u>	<u>\$ 320,736</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020**

	Community Based Corrections Act Grant	Superfund Cleanup	Emergency Management Agency	Enforcement and Education
Assets:				
Equity in Pooled Cash and Investments	\$ 848	\$ 733,248	\$ 132,966	\$ 342,203
Receivables:				
Taxes	0	56,360	0	0
Accounts	0	0	0	0
Intergovernmental	46,000	0	72,024	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 46,848	\$ 789,608	\$ 204,990	\$ 342,203
Liabilities:				
Accounts Payable	\$ 0	\$ 39,631	\$ 5,708	\$ 1,033
Accrued Wages and Benefits Payable	499	0	1,704	0
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Interfund Loans Payable	0	0	960	5,299
Compensated Absences Payable	0	0	0	0
Total Liabilities	499	39,631	8,372	6,332
Deferred Inflows of Resources:				
Unavailable Amounts	9,000	0	60,396	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	9,000	0	60,396	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	37,349	0	136,222	335,871
Committed	0	749,977	0	0
Unassigned	0	0	0	0
Total Fund Balances	37,349	749,977	136,222	335,871
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 46,848	\$ 789,608	\$ 204,990	\$ 342,203

MIAMI COUNTY, OHIO

Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board
\$ 1,761,134	\$ 814,713	\$ 69,246	\$ 815,351	\$ 585,156	\$ 6,220,158
0	0	0	0	0	0
0	4,247	0	0	0	0
1,135,561	134,334	0	0	2,458	813,351
0	0	0	0	1,455,307	0
37,718	0	0	17,707	0	0
0	0	0	0	0	0
<u>\$ 2,934,413</u>	<u>\$ 953,294</u>	<u>\$ 69,246</u>	<u>\$ 833,058</u>	<u>\$ 2,042,921</u>	<u>\$ 7,033,509</u>
\$ 9,927	\$ 1,033	\$ 0	\$ 75,095	\$ 10,452	\$ 191,531
57,712	12,830	0	3,060	0	0
4,433	0	0	0	1,458	0
15,053	0	0	7,282	0	0
0	1,143	0	0	90,000	0
1,469	0	0	0	0	0
<u>88,594</u>	<u>15,006</u>	<u>0</u>	<u>85,437</u>	<u>101,910</u>	<u>191,531</u>
723,436	67,167	0	0	1,455,307	643,765
0	0	0	0	0	0
<u>723,436</u>	<u>67,167</u>	<u>0</u>	<u>0</u>	<u>1,455,307</u>	<u>643,765</u>
0	0	0	0	0	0
2,122,383	871,121	69,246	747,621	485,704	6,198,213
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,122,383</u>	<u>871,121</u>	<u>69,246</u>	<u>747,621</u>	<u>485,704</u>	<u>6,198,213</u>
<u>\$ 2,934,413</u>	<u>\$ 953,294</u>	<u>\$ 69,246</u>	<u>\$ 833,058</u>	<u>\$ 2,042,921</u>	<u>\$ 7,033,509</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020**

	<u>Legal Research</u>	<u>One-Stop Shop</u>	<u>Law Enforcement</u>	<u>Court Computerization</u>
Assets:				
Equity in Pooled Cash and Investments	\$ 260,153	\$ 55,440	\$ 495,499	\$ 734,335
Receivables:				
Taxes	0	0	0	0
Accounts	3,840	0	0	12,993
Intergovernmental	0	0	101,448	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 263,993</u>	<u>\$ 55,440</u>	<u>\$ 596,947</u>	<u>\$ 747,328</u>
Liabilities:				
Accounts Payable	\$ 6,390	\$ 0	\$ 0	\$ 55
Accrued Wages and Benefits Payable	594	0	0	0
Intergovernmental Payable	0	0	10,249	0
Due to Other Funds	0	0	17,475	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>6,984</u>	<u>0</u>	<u>27,724</u>	<u>55</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	90,471	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>90,471</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	257,009	55,440	478,752	747,273
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>257,009</u>	<u>55,440</u>	<u>478,752</u>	<u>747,273</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 263,993</u>	<u>\$ 55,440</u>	<u>\$ 596,947</u>	<u>\$ 747,328</u>

MIAMI COUNTY, OHIO

Dispute Resolution	Court Security Grant	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution
\$ 428,015	\$ 209,834	\$ 163,194	\$ 467,446	\$ 1,567	\$ 6,348
0	0	0	0	0	0
2,817	2,311	0	4,271	0	0
0	0	12,056	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 430,832</u>	<u>\$ 212,145</u>	<u>\$ 175,250</u>	<u>\$ 471,717</u>	<u>\$ 1,567</u>	<u>\$ 6,348</u>
\$ 0	\$ 0	\$ 6,335	\$ 0	\$ 0	\$ 0
0	0	580	0	0	0
0	0	0	1,200	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>6,915</u>	<u>1,200</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
430,832	212,145	168,335	470,517	1,567	0
0	0	0	0	0	6,348
0	0	0	0	0	0
<u>430,832</u>	<u>212,145</u>	<u>168,335</u>	<u>470,517</u>	<u>1,567</u>	<u>6,348</u>
<u>\$ 430,832</u>	<u>\$ 212,145</u>	<u>\$ 175,250</u>	<u>\$ 471,717</u>	<u>\$ 1,567</u>	<u>\$ 6,348</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020**

	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	\$ 102,445	\$ 25,632,201
Receivables:				
Taxes	0	0	0	732,481
Accounts	0	0	0	72,015
Intergovernmental	0	0	0	2,612,952
Loans	0	0	0	1,455,307
Due from Other Funds	0	0	0	55,425
Prepaid Items	0	0	0	2,068
Total Assets	\$ 18,374	\$ 1,657	\$ 102,445	\$ 30,562,449
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 39,730	\$ 471,888
Accrued Wages and Benefits Payable	0	0	0	200,661
Intergovernmental Payable	0	0	0	18,170
Due to Other Funds	0	0	0	88,472
Interfund Loans Payable	0	0	0	127,861
Compensated Absences Payable	0	0	0	1,469
Total Liabilities	0	0	39,730	908,521
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	3,216,341
Property Tax Levy for Next Fiscal Year	0	0	0	139,043
Total Deferred Inflows of Resources	0	0	0	3,355,384
Fund Balances:				
Nonspendable	0	0	0	2,068
Restricted	18,374	1,657	62,715	25,540,610
Committed	0	0	0	756,325
Unassigned	0	0	0	(459)
Total Fund Balances	18,374	1,657	62,715	26,298,544
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 18,374	\$ 1,657	\$ 102,445	\$ 30,562,449

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020***

	Child Support Enforcement Agency	Dog and Kennel	Shelter/Domestic Violence	Youth Services Subsidy
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,474,877	0	271,346	271,118
Charges for Services	403,098	388,521	21,187	7,403
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	22,816	0	5,857
All Other Revenue	80,742	297,568	120	0
Total Revenue	1,958,717	708,905	292,653	284,378
Expenditures:				
Current:				
Public Safety	0	0	0	499,748
Health	0	399,668	0	0
Human Services	1,718,138	0	336,672	312
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Total Expenditures	1,718,138	399,668	336,672	500,060
Excess (Deficiency) of Revenues Over Expenditures	240,579	309,237	(44,019)	(215,682)
Other Financing Sources (Uses):				
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	240,579	309,237	(44,019)	(215,682)
Fund Balances at Beginning of Year	3,895,616	601,624	65,491	1,658,970
Fund Balances End of Year	\$ 4,136,195	\$ 910,861	\$ 21,472	\$ 1,443,288

(Continued)

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020***

	E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal
Revenues:				
Taxes	\$ 3,166,698	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	591,882	0	0
Charges for Services	203,094	75,244	124,548	1,307,951
Licenses and Permits	0	0	0	5
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	75,683	867	4,164	0
Total Revenue	<u>3,445,475</u>	<u>667,993</u>	<u>128,712</u>	<u>1,307,956</u>
Expenditures:				
Current:				
Public Safety	2,768,508	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	559,540	116,900	954,978
Total Expenditures	<u>2,768,508</u>	<u>559,540</u>	<u>116,900</u>	<u>954,978</u>
Excess (Deficiency) of Revenues Over Expenditures	676,967	108,453	11,812	352,978
Other Financing Sources (Uses):				
Transfers Out	(505,125)	0	0	0
Total Other Financing Sources (Uses)	<u>(505,125)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	171,842	108,453	11,812	352,978
Fund Balances at Beginning of Year	3,386,342	267,414	559,616	158,811
Fund Balances End of Year	<u>\$ 3,558,184</u>	<u>\$ 375,867</u>	<u>\$ 571,428</u>	<u>\$ 511,789</u>

MIAMI COUNTY, OHIO

Pre-Trial Services	County Conservancy	Community Based Corrections Act Grant	Superfund Cleanup	Emergency Management Agency	Enforcement and Education	Juvenile Detention / Rehabilitation Center
\$ 0	\$ 135,877	\$ 0	\$ 333,337	\$ 0	\$ 0	\$ 0
0	18,359	64,000	0	144,107	7,691	1,597,859
0	0	0	0	0	0	2,114,711
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	12,229	0
0	0	0	0	0	0	0
<u>0</u>	<u>154,236</u>	<u>64,000</u>	<u>333,337</u>	<u>144,107</u>	<u>19,920</u>	<u>3,712,570</u>
0	0	0	0	104,746	0	3,316,576
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	133,487	0	0	0	0	0
0	0	0	375,054	0	0	0
0	0	37,065	0	0	18,924	0
<u>0</u>	<u>133,487</u>	<u>37,065</u>	<u>375,054</u>	<u>104,746</u>	<u>18,924</u>	<u>3,316,576</u>
0	20,749	26,935	(41,717)	39,361	996	395,994
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(56,864)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(56,864)</u>
0	20,749	26,935	(41,717)	39,361	996	339,130
(459)	84,499	10,414	791,694	96,861	334,875	1,783,253
<u>\$ (459)</u>	<u>\$ 105,248</u>	<u>\$ 37,349</u>	<u>\$ 749,977</u>	<u>\$ 136,222</u>	<u>\$ 335,871</u>	<u>\$ 2,122,383</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, 2020***

	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	493,668	35,000	1,313,058	394,100
Charges for Services	188,223	0	225,537	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	20,170	0	0	0
All Other Revenue	0	0	13,906	142,280
Total Revenue	<u>702,061</u>	<u>35,000</u>	<u>1,552,501</u>	<u>536,380</u>
Expenditures:				
Current:				
Public Safety	0	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	1,414,605	537,667
General Government	501,839	20,080	0	0
Total Expenditures	<u>501,839</u>	<u>20,080</u>	<u>1,414,605</u>	<u>537,667</u>
Excess (Deficiency) of Revenues Over Expenditures	200,222	14,920	137,896	(1,287)
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	200,222	14,920	137,896	(1,287)
Fund Balances at Beginning of Year	670,899	54,326	609,725	486,991
Fund Balances End of Year	<u>\$ 871,121</u>	<u>\$ 69,246</u>	<u>\$ 747,621</u>	<u>\$ 485,704</u>

MIAMI COUNTY, OHIO

Children's Services Board	Legal Research	One-Stop Shop	Law Enforcement	Court Computerization	Dispute Resolution	Coronavirus Relief
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2,971,620	0	0	48,930	79,479	90,560	6,101,919
74,882	4,131	0	117,148	175,731	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	741
0	62,487	0	49,922	0	59,804	0
34,119	0	0	0	0	0	0
<u>3,080,621</u>	<u>66,618</u>	<u>0</u>	<u>216,000</u>	<u>255,210</u>	<u>150,364</u>	<u>6,102,660</u>
0	0	0	110,214	0	0	0
0	0	0	0	0	0	0
2,335,914	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	69,856	13,188	0	264,764	101,786	6,102,660
<u>2,335,914</u>	<u>69,856</u>	<u>13,188</u>	<u>110,214</u>	<u>264,764</u>	<u>101,786</u>	<u>6,102,660</u>
744,707	(3,238)	(13,188)	105,786	(9,554)	48,578	0
<u>(171,133)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(171,133)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
573,574	(3,238)	(13,188)	105,786	(9,554)	48,578	0
5,624,639	260,247	68,628	372,966	756,827	382,254	0
<u>\$ 6,198,213</u>	<u>\$ 257,009</u>	<u>\$ 55,440</u>	<u>\$ 478,752</u>	<u>\$ 747,273</u>	<u>\$ 430,832</u>	<u>\$ 0</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, 2020***

	Court Security Grant	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	79,388	87,083	0	0
Charges for Services	0	0	71,693	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	21,740	0	0	0
All Other Revenue	0	0	25	0
Total Revenue	101,128	87,083	71,718	0
Expenditures:				
Current:				
Public Safety	0	84,535	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	81,974	0	35,797	0
Total Expenditures	81,974	84,535	35,797	0
Excess (Deficiency) of Revenues Over Expenditures	19,154	2,548	35,921	0
Other Financing Sources (Uses):				
Transfers Out	0	(2,058)	0	0
Total Other Financing Sources (Uses)	0	(2,058)	0	0
Net Change in Fund Balance	19,154	490	35,921	0
Fund Balances at Beginning of Year	192,991	167,845	434,596	1,567
Fund Balances End of Year	\$ 212,145	\$ 168,335	\$ 470,517	\$ 1,567

MIAMI COUNTY, OHIO

Municipal Court Restitution	Children's Services Trust	D.A.R.E. Trust	Voter Education	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,635,912
0	0	0	127,633	16,263,677
0	0	0	0	5,503,102
0	0	0	0	5
0	0	0	191	932
0	0	0	0	255,025
35,950	0	0	74,568	759,992
<u>35,950</u>	<u>0</u>	<u>0</u>	<u>202,392</u>	<u>26,418,645</u>
0	0	0	0	6,884,327
0	0	0	0	399,668
0	0	0	0	4,391,036
0	0	0	0	133,487
0	0	0	0	2,327,326
30,886	0	0	169,883	9,080,120
<u>30,886</u>	<u>0</u>	<u>0</u>	<u>169,883</u>	<u>23,215,964</u>
5,064	0	0	32,509	3,202,681
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(735,180)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(735,180)</u>
5,064	0	0	32,509	2,467,501
1,284	18,374	1,657	30,206	23,831,043
<u>\$ 6,348</u>	<u>\$ 18,374</u>	<u>\$ 1,657</u>	<u>\$ 62,715</u>	<u>\$ 26,298,544</u>

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2020***

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Assets:			
Equity in Pooled Cash and Investments	\$ 146,491	\$ 2,729	\$ 149,220
Total Assets	<u>\$ 146,491</u>	<u>\$ 2,729</u>	<u>\$ 149,220</u>
Liabilities:			
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:			
Restricted	146,491	2,729	149,220
Total Fund Balances	<u>146,491</u>	<u>2,729</u>	<u>149,220</u>
Total Liabilities and Fund Balances	<u>\$ 146,491</u>	<u>\$ 2,729</u>	<u>\$ 149,220</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2020***

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Revenues:			
Total Revenue	\$ 0	\$ 0	\$ 0
Expenditures:			
Current:			
Debt Service:			
Principal Retirement	1,171,493	0	1,171,493
Interest and Fiscal Charges	455,145	0	455,145
Total Expenditures	<u>1,626,638</u>	<u>0</u>	<u>1,626,638</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,626,638)	0	(1,626,638)
Other Financing Sources (Uses):			
Transfers In	1,635,790	0	1,635,790
Total Other Financing Sources (Uses)	<u>1,635,790</u>	<u>0</u>	<u>1,635,790</u>
Net Change in Fund Balance	9,152	0	9,152
Fund Balances at Beginning of Year	137,339	2,729	140,068
Fund Balances End of Year	<u>\$ 146,491</u>	<u>\$ 2,729</u>	<u>\$ 149,220</u>

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2020**

	Permanent Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Projects Funds
Assets:				
Equity in Pooled Cash and Investments	\$ 526,655	\$ 68,498	\$ 0	\$ 595,153
Receivables:				
Taxes	56,360	0	0	56,360
Prepaid Items	3,400	0	0	3,400
Total Assets	\$ 586,415	\$ 68,498	\$ 0	\$ 654,913
Liabilities:				
Accounts Payable	\$ 72,918	\$ 0	\$ 0	\$ 72,918
Interfund Loans Payable	0	0	7,448	7,448
Advances from Other Funds	0	0	34,318	34,318
Total Liabilities	72,918	0	41,766	114,684
Deferred Inflows of Resources:				
Fund Balances:				
Nonspendable	3,400	0	0	3,400
Restricted	510,097	68,498	0	578,595
Unassigned	0	0	(41,766)	(41,766)
Total Fund Balances	513,497	68,498	(41,766)	540,229
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 586,415	\$ 68,498	\$ 0	\$ 654,913

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2020***

	Permanent Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Project Funds
Revenues:				
Taxes	\$ 333,337	\$ 0	\$ 0	\$ 333,337
Intergovernmental Revenues	39,689	0	0	39,689
Charges for Services	547,870	0	0	547,870
All Other Revenues	4,396	0	8,198	12,594
Total Revenue	<u>925,292</u>	<u>0</u>	<u>8,198</u>	<u>933,490</u>
Expenditures:				
Current:				
Capital Outlay	4,557,666	0	0	4,557,666
Debt Service:				
Interest and Fiscal Charges	0	0	1,372	1,372
Total Expenditures	<u>4,557,666</u>	<u>0</u>	<u>1,372</u>	<u>4,559,038</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,632,374)	0	6,826	(3,625,548)
Other Financing Sources (Uses):				
Transfers In	2,907,247	0	0	2,907,247
Total Other Financing Sources (Uses)	<u>2,907,247</u>	<u>0</u>	<u>0</u>	<u>2,907,247</u>
Net Change in Fund Balance	(725,127)	0	6,826	(718,301)
Fund Balances at Beginning of Year	1,238,624	68,498	(48,592)	1,258,530
Fund Balances End of Year	<u>\$ 513,497</u>	<u>\$ 68,498</u>	<u>\$ (41,766)</u>	<u>\$ 540,229</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, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 18,867,700	\$ 18,867,700	\$ 22,178,168	\$ 3,310,468
Intergovernmental Revenues	2,942,159	2,942,159	2,908,223	(33,936)
Charges for Services	3,865,094	3,865,094	9,042,008	5,176,914
Licenses and Permits	1,605,000	1,605,000	1,687,220	82,220
Investment Earnings	1,501,150	1,501,150	1,575,324	74,174
Fines and Forfeitures	931,860	931,860	717,671	(214,189)
All Other Revenues	159,129	159,129	586,803	427,674
Total Revenues	29,872,092	29,872,092	38,695,417	8,823,325
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services	9,962,238	9,962,238	9,844,785	117,453
Materials and Supplies	806,832	1,026,691	988,351	38,340
Contractual Services	1,285,582	1,276,779	1,185,811	90,968
Other Expenditures	1,000	1,250	1,209	41
Capital Outlay	235,100	462,531	407,400	55,131
Total Sheriff	12,290,752	12,729,489	12,427,556	301,933
Coroner:				
Personal Services	83,412	83,412	79,708	3,704
Materials and Supplies	1,300	3,460	3,315	145
Contractual Services	176,040	179,275	178,785	490
Total Coroner	260,752	266,147	261,808	4,339
Adult Probation:				
Personal Services	436,306	436,306	212,281	224,025
Travel and Transportation	1,000	1,000	0	1,000
Materials and Supplies	16,750	16,550	8,945	7,605
Contractual Services	22,600	27,600	3,260	24,340
Capital Outlay	45,000	40,500	21,434	19,066
Total Adult Probation	521,656	521,956	245,920	276,036
Juvenile Probation:				
Personal Services	387,439	387,439	230,625	156,814
Travel and Transportation	9,000	9,000	2,118	6,882
Materials and Supplies	12,900	13,099	11,417	1,682
Contractual Services	285,900	294,218	129,214	165,004
Total Juvenile Probation	695,239	703,756	373,374	330,382

(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, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Emergency Management:				
Personal Services	50,472	50,472	32,881	17,591
Travel and Transportation	1,000	1,081	560	521
Contractual Services	72,537	79,953	78,599	1,354
Total Emergency Management	124,009	131,506	112,040	19,466
Building Regulations:				
Personal Services	1,462,060	1,462,560	1,393,661	68,899
Travel and Transportation	20,200	12,342	9,030	3,312
Materials and Supplies	72,448	66,100	59,679	6,421
Contractual Services	495,000	552,520	480,117	72,403
Other Expenditures	7,500	7,368	0	7,368
Capital Outlay	80,050	54,228	24,069	30,159
Total Building Regulations	2,137,258	2,155,118	1,966,556	188,562
Total Public Safety	16,029,666	16,507,972	15,387,254	1,120,718
Health:				
Health Department:				
Materials and Supplies	500	500	0	500
Contractual Services	240,415	241,635	237,994	3,641
Total Health	240,915	242,135	237,994	4,141
Human Services:				
Victim Witness:				
Contractual Services	57,692	57,692	57,692	0
Total Victim Witness	57,692	57,692	57,692	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	373,278	373,278	304,073	69,205
Travel and Transportation	15,500	7,893	1,409	6,484
Materials and Supplies	13,250	23,389	10,052	13,337
Contractual Services	600,175	562,253	161,010	401,243
Total Soldiers' Relief	1,002,203	966,813	476,544	490,269

(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, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans' Services:				
Materials and Supplies	23,500	38,626	22,626	16,000
Contractual Services	32,400	54,937	38,009	16,928
Capital Outlay	38,000	38,000	36,650	1,350
Total Veterans' Services	<u>93,900</u>	<u>131,563</u>	<u>97,285</u>	<u>34,278</u>
Public Assistance:				
Contractual Services	198,630	198,630	191,171	7,459
Total Public Assistance	<u>198,630</u>	<u>198,630</u>	<u>191,171</u>	<u>7,459</u>
Total Human Services	<u>2,475,425</u>	<u>2,477,698</u>	<u>1,945,692</u>	<u>532,006</u>
Conservation and Recreation:				
Agriculture:				
Materials and Supplies	200	200	0	200
Contractual Services	466,613	466,613	465,613	1,000
Total Conservation and Recreation	<u>466,813</u>	<u>466,813</u>	<u>465,613</u>	<u>1,200</u>
Public Works:				
Transit System:				
Contractual Services	240,000	240,000	240,000	0
Total Public Works	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>0</u>
General Government:				
Commissioners:				
Personal Services	861,377	846,096	802,205	43,891
Travel and Transportation	12,000	6,830	1,670	5,160
Materials and Supplies	15,000	13,295	10,075	3,220
Contractual Services	34,950	60,244	48,469	11,775
Capital Outlay	1,000	1,000	0	1,000
Total Commissioners	<u>924,327</u>	<u>927,465</u>	<u>862,419</u>	<u>65,046</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, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Auditor:				
Personal Services	728,155	727,475	690,409	37,066
Travel and Transportation	8,000	7,200	1,970	5,230
Materials and Supplies	11,220	15,426	13,908	1,518
Contractual Services	84,493	82,049	72,284	9,765
Other Expenditures	35	35	0	35
Total Auditor	831,903	832,185	778,571	53,614
Treasurer:				
Personal Services	254,979	254,979	245,656	9,323
Travel and Transportation	1,300	1,300	0	1,300
Materials and Supplies	9,000	9,000	4,046	4,954
Contractual Services	63,150	63,150	52,797	10,353
Total Treasurer	328,429	328,429	302,499	25,930
Prosecutor:				
Personal Services	1,038,177	1,038,177	850,850	187,327
Travel and Transportation	6,800	6,087	3,874	2,213
Materials and Supplies	10,600	10,600	4,950	5,650
Contractual Services	113,175	119,310	77,111	42,199
Total Prosecutor	1,168,752	1,174,174	936,785	237,389
Data Processing:				
Personal Services	864,433	862,433	791,667	70,766
Materials and Supplies	16,000	33,574	29,108	4,466
Contractual Services	506,200	503,524	485,836	17,688
Total Data Processing	1,386,633	1,399,531	1,306,611	92,920
Purchasing:				
Materials and Supplies	3,500	2,240	1,940	300
Contractual Services	210,000	212,000	211,115	885
Total Purchasing	213,500	214,240	213,055	1,185
Poll Workers:				
Personal Services	178,500	178,500	168,510	9,990
Total Poll Workers	178,500	178,500	168,510	9,990

(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, 2020***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Elections:				
Personal Services	413,606	384,606	357,807	26,799
Travel and Transportation	18,000	6,946	4,924	2,022
Materials and Supplies	137,700	236,540	219,504	17,036
Contractual Services	154,200	150,540	102,440	48,100
Capital Outlay	4,500	8,117	7,839	278
Total Elections	<u>728,006</u>	<u>786,749</u>	<u>692,514</u>	<u>94,235</u>
Recorder:				
Personal Services	310,199	309,949	289,156	20,793
Materials and Supplies	9,750	9,750	3,724	6,026
Contractual Services	7,145	7,145	2,842	4,303
Total Recorder	<u>327,094</u>	<u>326,844</u>	<u>295,722</u>	<u>31,122</u>
Microfilm:				
Personal Services	66,786	67,036	34,004	33,032
Material and Supplies	10,000	10,000	4,578	5,422
Contractual Services	2,700	2,700	25	2,675
Total Microfilm	<u>79,486</u>	<u>79,736</u>	<u>38,607</u>	<u>41,129</u>
Copiers:				
Materials and Supplies	35,000	36,725	22,448	14,277
Contractual Services	145,000	145,000	80,000	65,000
Total Copiers	<u>180,000</u>	<u>181,725</u>	<u>102,448</u>	<u>79,277</u>
Maintenance and Operations:				
Personal Services	738,925	738,925	692,084	46,841
Travel and Transportation	3,000	3,000	60	2,940
Materials and Supplies	170,300	202,263	162,935	39,328
Contractual Services	1,248,550	1,366,762	1,119,332	247,430
Capital Outlay	57,000	104,718	64,127	40,591
Total Maintenance and Operations	<u>2,217,775</u>	<u>2,415,668</u>	<u>2,038,538</u>	<u>377,130</u>
Annexations:				
Other Expenditures	300	300	94	206
Total Annexations	<u>300</u>	<u>300</u>	<u>94</u>	<u>206</u>
Contingencies:				
Contractual Services	500,000	0	0	0
Total Contingencies	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>

(Continued)

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Administration:				
Materials and Supplies	2,150	25,344	18,396	6,948
Contractual Services	878,850	788,396	722,921	65,475
Other Expenditures	16,000	33,703	25,033	8,670
Total Administration	897,000	847,443	766,350	81,093
Bureau of Inspection:				
Contractual Services	75,000	75,090	66,714	8,376
Total Bureau of Inspection	75,000	75,090	66,714	8,376
Court of Appeals:				
Contractual Services	30,000	30,000	23,340	6,660
Total Court of Appeals	30,000	30,000	23,340	6,660
Common Pleas Court:				
Personal Services	443,960	425,240	405,831	19,409
Travel and Transportation	300	300	0	300
Materials and Supplies	27,750	32,718	23,961	8,757
Contractual Services	181,200	182,136	141,486	40,650
Capital Outlay	10,000	28,500	23,151	5,349
Total Common Pleas Court	663,210	668,894	594,429	74,465
Probate Court:				
Personal Services	291,591	291,591	275,037	16,554
Travel and Transportation	3,000	3,000	40	2,960
Materials and Supplies	8,900	15,866	14,190	1,676
Contractual Services	88,837	86,253	72,733	13,520
Total Probate Court	392,328	396,710	362,000	34,710
Municipal Court:				
Personal Services	1,376,367	1,374,915	1,244,196	130,719
Travel and Transportation	17,000	16,212	1,387	14,825
Materials and Supplies	77,114	82,441	56,178	26,263
Contractual Services	165,560	169,559	138,705	30,854
Other Expenditures	3,620	3,620	0	3,620
Capital Outlay	30,000	26,952	26,952	0
Total Municipal Court	1,669,661	1,673,699	1,467,418	206,281

(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, 2020***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Jury Commission:				
Personal Services	113,798	113,798	101,593	12,205
Materials and Supplies	2,000	2,567	2,567	0
Total Jury Commission	<u>115,798</u>	<u>116,365</u>	<u>104,160</u>	<u>12,205</u>
Juvenile Court:				
Personal Services	724,552	724,552	636,437	88,115
Travel and Transportation	14,000	9,385	1,843	7,542
Materials and Supplies	9,750	15,050	14,082	968
Contractual Services	599,614	603,366	516,215	87,151
Total Juvenile Court	<u>1,347,916</u>	<u>1,352,353</u>	<u>1,168,577</u>	<u>183,776</u>
Municipal Court Prosecutor:				
Contractual Services	132,000	132,000	132,000	0
Total Municipal Court Prosecutor	<u>132,000</u>	<u>132,000</u>	<u>132,000</u>	<u>0</u>
Clerk of Courts:				
Personal Services	1,057,873	1,057,873	1,050,428	7,445
Materials and Supplies	38,000	38,000	20,217	17,783
Contractual Services	57,500	57,500	28,896	28,604
Total Clerk of Courts	<u>1,153,373</u>	<u>1,153,373</u>	<u>1,099,541</u>	<u>53,832</u>
Common Pleas Magistrate:				
Personal Services	441,714	441,714	401,533	40,181
Travel and Transportation	200	200	0	200
Materials and Supplies	4,750	4,750	2,200	2,550
Contractual Services	15,000	15,520	3,900	11,620
Total Common Pleas Magistrate	<u>461,664</u>	<u>462,184</u>	<u>407,633</u>	<u>54,551</u>
Public Defender:				
Contractual Services	158,400	158,400	158,400	0
Total Public Defender	<u>158,400</u>	<u>158,400</u>	<u>158,400</u>	<u>0</u>
Dispute Resolution:				
Contractual Services	34,742	34,742	34,742	0
Total Dispute Resolution	<u>34,742</u>	<u>34,742</u>	<u>34,742</u>	<u>0</u>
Magistrate:				
Contractual Services	35,818	35,818	35,818	0
Total Magistrate	<u>35,818</u>	<u>35,818</u>	<u>35,818</u>	<u>0</u>

(Continued)

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Engineer:				
Personal Services	403,290	391,371	338,372	52,999
Materials and Supplies	3,700	6,200	3,555	2,645
Contractual Services	17,600	29,519	26,732	2,787
Capital Outlay	5,100	2,600	0	2,600
Total Engineer	429,690	429,690	368,659	61,031
Total General Government	16,661,305	16,412,307	14,526,154	1,886,153
Total Expenditures	36,114,124	36,346,925	32,802,707	3,544,218
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,242,032)	(6,474,833)	5,892,710	12,367,543
Other Financing Sources (Uses):				
Transfers In	0	0	394,960	394,960
Transfers Out	(3,821,986)	(5,549,650)	(5,481,048)	68,602
Advances In	0	0	1,505,462	1,505,462
Advances Out	0	(32,000)	(30,000)	2,000
Total Other Financing Sources (Uses)	(3,821,986)	(5,581,650)	(3,610,626)	1,971,024
Net Change in Fund Balance	(10,064,018)	(12,056,483)	2,282,084	14,338,567
Fund Balance at Beginning of Year	19,747,274	19,747,274	19,747,274	0
Prior Year Encumbrances	1,238,281	1,238,281	1,238,281	0
Fund Balance at End of Year	\$ 10,921,537	\$ 8,929,072	\$ 23,267,639	\$ 14,338,567

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, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 794,300	\$ 794,300	\$ 864,602	\$ 70,302
Intergovernmental Revenues	7,510,000	8,901,805	9,438,956	537,151
Charges for Services	800,000	1,166,000	1,120,515	(45,485)
Investment Earnings	20,000	20,000	35,673	15,673
Fines and Forfeitures	40,000	40,000	30,013	(9,987)
All Other Revenues	243,500	243,500	262,651	19,151
Total Revenues	9,407,800	11,165,605	11,752,410	586,805
Expenditures:				
Public Works:				
Engineering:				
Personal Services	2,701,450	2,701,450	2,366,943	334,507
Travel and Transportation	3,900	3,900	1,830	2,070
Materials and Supplies	1,869,300	1,965,129	1,382,523	582,606
Contractual Services	4,114,000	5,936,801	5,094,632	842,169
Other Expenditures	227,850	115,487	77,569	37,918
Capital Outlay	761,190	2,516,165	2,252,375	263,790
Total Expenditures	9,677,690	13,238,932	11,175,872	2,063,060
Excess (Deficiency) of Revenues Over (Under) Expenditures	(269,890)	(2,073,327)	576,538	2,649,865
Other Financing Sources (Uses):				
Advances Out	0	(5,462)	(5,462)	0
Total Other Financing Sources (Uses)	0	(5,462)	(5,462)	0
Net Change in Fund Balance	(269,890)	(2,078,789)	571,076	2,649,865
Fund Balance at Beginning of Year	5,811,998	5,811,998	5,811,998	0
Prior Year Encumbrances	325,850	325,850	325,850	0
Fund Balance at End of Year	\$ 5,867,958	\$ 4,059,059	\$ 6,708,924	\$ 2,649,865

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, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 4,399,167	\$ 4,399,167	\$ 3,379,678	\$ (1,019,489)
All Other Revenues	482,250	482,250	691,352	209,102
Total Revenues	4,881,417	4,881,417	4,071,030	(810,387)
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services	2,681,514	3,300,164	3,274,673	25,491
Travel and Transportation	100	3,550	2,563	987
Materials and Supplies	46,050	50,070	36,751	13,319
Contractual Services	1,116,250	842,342	753,876	88,466
Other Expenditures	100	100	0	100
Capital Outlay	26,500	100	0	100
Total Public Assistance	3,870,514	4,196,326	4,067,863	128,463
Job and Family Services:				
Travel and Transportation	600	25	0	25
Material and Supplies	4,250	23,930	23,480	450
Contractual Services	767,390	491,885	432,917	58,968
Total Job and Family Services	772,240	515,840	456,397	59,443
Total Expenditures	4,642,754	4,712,166	4,524,260	187,906
Excess (Deficiency) of Revenues Over (Under) Expenditures	238,663	169,251	(453,230)	(622,481)
Fund Balance at Beginning of Year	579,652	579,652	579,652	0
Prior Year Encumbrances	27,295	27,295	27,295	0
Fund Balance at End of Year	\$ 845,610	\$ 776,198	\$ 153,717	\$ (622,481)

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, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 7,716,696	\$ 7,716,696	\$ 7,944,273	\$ 227,577
Intergovernmental Revenues	2,746,483	2,746,483	3,337,276	590,793
Charges for Services	295,759	295,759	312,089	16,330
Investment Earnings	850	850	1,804	954
All Other Revenues	325,454	325,454	157,560	(167,894)
Total Revenues	<u>11,085,242</u>	<u>11,085,242</u>	<u>11,753,002</u>	<u>667,760</u>
Expenditures:				
Health:				
Riverside School:				
Personal Services	5,580,008	5,578,458	5,249,463	328,995
Travel and Transportation	104,000	107,616	59,832	47,784
Materials and Supplies	169,075	179,147	79,404	99,743
Contractual Services	7,051,593	7,355,534	6,803,051	552,483
Other Expenditures	1,000	1,000	0	1,000
Capital Outlay	385,000	205,871	165,143	40,728
Total Riverside School	<u>13,290,676</u>	<u>13,427,626</u>	<u>12,356,893</u>	<u>1,070,733</u>
Gifts and Donations:				
Materials and Supplies	1,000	1,145	352	793
Contractual Services	1,800	1,800	75	1,725
Total Gifts and Donations	<u>2,800</u>	<u>2,945</u>	<u>427</u>	<u>2,518</u>
Total Expenditures	<u>13,293,476</u>	<u>13,430,571</u>	<u>12,357,320</u>	<u>1,073,251</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,208,234)	(2,345,329)	(604,318)	1,741,011
Net Change in Fund Balance	(2,208,234)	(2,345,329)	(604,318)	1,741,011
Fund Balance at Beginning of Year	12,584,229	12,584,229	12,584,229	0
Prior Year Encumbrances	268,512	268,512	268,512	0
Fund Balance at End of Year	<u>\$ 10,644,507</u>	<u>\$ 10,507,412</u>	<u>\$ 12,248,423</u>	<u>\$ 1,741,011</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, 2020***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,458,000	\$ 1,474,877	\$ 16,877
Charges for Services	350,000	396,981	46,981
All Other Revenues	214,000	80,513	(133,487)
Total Revenues	2,022,000	1,952,371	(69,629)
Expenditures:			
Human Services:			
Child Support Enforcement:			
Personal Services	1,266,568	1,197,452	69,116
Travel and Transportation	1,000	258	742
Materials and Supplies	21,980	6,966	15,014
Contractual Services	754,960	548,118	206,842
Other Expenditures	500	0	500
Capital Outlay	3,100	0	3,100
Total Expenditures	2,048,108	1,752,794	295,314
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,108)	199,577	225,685
Fund Balance at Beginning of Year	3,866,183	3,866,183	0
Prior Year Encumbrances	123,209	123,209	0
Fund Balance at End of Year	\$ 3,963,284	\$ 4,188,969	\$ 225,685

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, 2020***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 362,000	\$ 388,521	\$ 26,521
Fines and Forfeitures	22,000	22,816	816
All Other Revenues	12,000	297,568	285,568
Total Revenues	<u>396,000</u>	<u>708,905</u>	<u>312,905</u>
Expenditures:			
Health:			
Dog and Kennel:			
Personal Services	306,850	201,756	105,094
Travel and Transportation	3,000	492	2,508
Materials and Supplies	42,119	33,193	8,926
Contractual Services	189,083	158,996	30,087
Other Expenditures	1,170	1,045	125
Capital Outlay	78,677	48,177	30,500
Total Expenditures	<u>620,899</u>	<u>443,659</u>	<u>177,240</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(224,899)	265,246	490,145
Fund Balance at Beginning of Year	559,461	559,461	0
Prior Year Encumbrances	65,051	65,051	0
Fund Balance at End of Year	<u>\$ 399,613</u>	<u>\$ 889,758</u>	<u>\$ 490,145</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, 2020***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 431,304	\$ 278,268	\$ (153,036)
Charges for Services	26,000	21,187	(4,813)
All Other Revenues	0	120	120
Total Revenues	457,304	299,575	(157,729)
Expenditures:			
Human Services:			
Victim Witness Program:			
Personal Services	339,868	320,696	19,172
Contractual Services	600	0	600
Other Expenditures	26,000	21,684	4,316
Total Expenditures	366,468	342,380	24,088
Excess (Deficiency) of Revenues Over (Under) Expenditures	90,836	(42,805)	(133,641)
Other Financing Sources (Uses):			
Advances In	0	30,000	30,000
Total Other Financing Sources (Uses)	0	30,000	30,000
Net Change in Fund Balance	90,836	(12,805)	(103,641)
Fund Balance at Beginning of Year	42,013	42,013	0
Prior Year Encumbrances	2,907	2,907	0
Fund Balance at End of Year	\$ 135,756	\$ 32,115	\$ (103,641)

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, 2020***

YOUTH SERVICES SUBSIDY FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Intergovernmental Revenues	\$ 436,875	\$ 346,513	\$ (90,362)
Charges for Services	11,112	7,403	(3,709)
Fines and Forfeitures	9,000	5,857	(3,143)
Total Revenues	<u>456,987</u>	<u>359,773</u>	<u>(97,214)</u>
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	451,427	311,578	139,849
Materials and Supplies	13,606	7,766	5,840
Contractual Services	610,218	331,609	278,609
Other Expenditures	1,000	1,000	0
Total Public Safety	<u>1,076,251</u>	<u>651,953</u>	<u>424,298</u>
Human Services:			
Miami County Youth Center:			
Personal Services	312	312	0
Total Human Services	<u>312</u>	<u>312</u>	<u>0</u>
Total Expenditures	<u>1,076,563</u>	<u>652,265</u>	<u>424,298</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(619,576)	(292,492)	327,084
Fund Balance at Beginning of Year	1,554,526	1,554,526	0
Prior Year Encumbrances	60,486	60,486	0
Fund Balance at End of Year	<u>\$ 995,436</u>	<u>\$ 1,322,520</u>	<u>\$ 327,084</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
E-911 EMERGENCY OPERATIONS FUND			
Revenues:			
Taxes	\$ 2,900,000	\$ 3,118,815	\$ 218,815
Charges for Services	218,629	204,080	(14,549)
All Other Revenues	21,500	78,683	57,183
Total Revenues	<u>3,140,129</u>	<u>3,401,578</u>	<u>261,449</u>
Expenditures:			
Public Safety:			
Communications Center:			
Personal Services	2,010,806	1,825,954	184,852
Travel and Transportation	3,675	793	2,882
Materials and Supplies	29,542	14,806	14,736
Contractual Services	1,311,649	984,764	326,885
Capital Outlay	67,629	16,975	50,654
Total Expenditures	<u>3,423,301</u>	<u>2,843,292</u>	<u>580,009</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(283,172)	558,286	841,458
Other Financing Sources (Uses):			
Transfers Out	(505,480)	(505,125)	355
Total Other Financing Sources (Uses)	<u>(505,480)</u>	<u>(505,125)</u>	<u>355</u>
Net Change in Fund Balance	(788,652)	53,161	841,813
Fund Balance at Beginning of Year	2,888,619	2,888,619	0
Prior Year Encumbrances	74,979	74,979	0
Fund Balance at End of Year	<u>\$ 2,174,946</u>	<u>\$ 3,016,759</u>	<u>\$ 841,813</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, 2020***

PUBLIC DEFENDER FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 577,958	\$ 622,657	\$ 44,699
Charges for Services	75,674	76,314	640
All Other Revenues	15	867	852
Total Revenues	653,647	699,838	46,191
Expenditures:			
General Government:			
Indigent Guardianship:			
Contractual Services	18,402	17,152	1,250
Total Indigent Guardianship	18,402	17,152	1,250
Public Defender:			
Personal Services	588,744	550,742	38,002
Travel and Transportation	2,000	1,330	670
Materials and Supplies	1,950	1,163	787
Contractual Services	6,675	5,306	1,369
Total Public Defender	599,369	558,541	40,828
Total Expenditures	617,771	575,693	42,078
Excess (Deficiency) of Revenues Over (Under) Expenditures	35,876	124,145	88,269
Fund Balance at Beginning of Year	172,077	172,077	0
Prior Year Encumbrances	9,209	9,209	0
Fund Balance at End of Year	\$ 217,162	\$ 305,431	\$ 88,269

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, 2020***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 241,016	\$ 124,548	\$ (116,468)
All Other Revenues	14,397	4,164	(10,233)
Total Revenues	<u>255,413</u>	<u>128,712</u>	<u>(126,701)</u>
Expenditures:			
General Government:			
Treasurer:			
Personal Services	58,540	52,618	5,922
Travel and Transportation	100	0	100
Materials and Supplies	6,450	847	5,603
Contractual Services	7,500	4,500	3,000
Other Expenditures	500	0	500
Capital Outlay	500	0	500
Total Treasurer	<u>73,590</u>	<u>57,965</u>	<u>15,625</u>
Prosecutor:			
Personal Services	147,106	57,597	89,509
Contractual Services	13,300	7,500	5,800
Total Prosecutor	<u>160,406</u>	<u>65,097</u>	<u>95,309</u>
Total Expenditures	<u>233,996</u>	<u>123,062</u>	<u>110,934</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	21,417	5,650	(15,767)
Fund Balance at Beginning of Year	557,492	557,492	0
Prior Year Encumbrances	2,124	2,124	0
Fund Balance at End of Year	<u>\$ 581,033</u>	<u>\$ 565,266</u>	<u>\$ (15,767)</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, 2020***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REAL ESTATE APPRAISAL FUND			
Revenues:			
Charges for Services	\$ 1,000,000	\$ 1,307,951	\$ 307,951
Licenses and Permits	100	5	(95)
Total Revenues	<u>1,000,100</u>	<u>1,307,956</u>	<u>307,856</u>
Expenditures:			
General Government:			
Auditor:			
Personal Services	822,334	611,339	210,995
Travel and Transportation	2,600	0	2,600
Materials and Supplies	13,412	7,198	6,214
Contractual Services	441,888	416,738	25,150
Other Expenditures	200	0	200
Capital Outlay	26,500	0	26,500
Total Expenditures	<u>1,306,934</u>	<u>1,035,275</u>	<u>271,659</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(306,834)	272,681	579,515
Fund Balance at Beginning of Year	105,692	105,692	0
Prior Year Encumbrances	91,168	91,168	0
Fund Balance at End of Year	<u>\$ (109,974)</u>	<u>\$ 469,541</u>	<u>\$ 579,515</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, 2020***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 141,630	\$ 135,877	\$ (5,753)
Intergovernmental Revenues	15,000	18,359	3,359
Total Revenues	<u>156,630</u>	<u>154,236</u>	<u>(2,394)</u>
Expenditures:			
Conservation and Recreation:			
Auditor:			
Contractual Services	136,000	133,487	2,513
Total Expenditures	<u>136,000</u>	<u>133,487</u>	<u>2,513</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,630	20,749	119
Fund Balance at Beginning of Year	150,087	150,087	0
Fund Balance at End of Year	<u>\$ 170,717</u>	<u>\$ 170,836</u>	<u>\$ 119</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, 2020***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 36,000	\$ 36,000	\$ 0
Total Revenues	<u>36,000</u>	<u>36,000</u>	<u>0</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Personal Services	40,022	39,176	846
Total Expenditures	<u>40,022</u>	<u>39,176</u>	<u>846</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,022)	(3,176)	846
Fund Balance at Beginning of Year	4,024	4,024	0
Fund Balance at End of Year	<u>\$ 2</u>	<u>\$ 848</u>	<u>\$ 846</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, 2020***

SUPERFUND CLEANUP FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 285,000	\$ 328,297	\$ 43,297
Total Revenues	285,000	328,297	43,297
Expenditures:			
Public Works:			
Transfer Station:			
Materials and Supplies	1,500	1,255	245
Contractual Services	315,640	308,385	7,255
Capital Outlay	113,650	113,650	0
Total Expenditures	430,790	423,290	7,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(145,790)	(94,993)	50,797
Fund Balance at Beginning of Year	670,091	670,091	0
Prior Year Encumbrances	70,283	70,283	0
Fund Balance at End of Year	\$ 594,584	\$ 645,381	\$ 50,797

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, 2020***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
EMERGENCY MANAGEMENT AGENCY FUND			
Revenues:			
Intergovernmental Revenues	\$ 145,867	\$ 132,479	\$ (13,388)
Total Revenues	<u>145,867</u>	<u>132,479</u>	<u>(13,388)</u>
Expenditures:			
Public Safety:			
Emergency Management:			
Personal Services	112,594	91,786	20,808
Travel and Transportation	2,309	574	1,735
Materials and Supplies	15,943	9,556	6,387
Contractual Services	34,408	8,554	25,854
Capital Outlay	50	0	50
Total Expenditures	<u>165,304</u>	<u>110,470</u>	<u>54,834</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,437)	22,009	41,446
Fund Balance at Beginning of Year	97,411	97,411	0
Prior Year Encumbrances	4,319	4,319	0
Fund Balance at End of Year	<u>\$ 82,293</u>	<u>\$ 123,739</u>	<u>\$ 41,446</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, 2020***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 15,280	\$ 7,691	\$ (7,589)
Fines and Forfeitures	14,370	12,229	(2,141)
Total Revenues	<u>29,650</u>	<u>19,920</u>	<u>(9,730)</u>
Expenditures:			
General Government:			
Municipal Court:			
Contractual Services	27,667	17,870	9,797
Other Expenditures	11,988	11,988	0
Total Expenditures	<u>39,655</u>	<u>29,858</u>	<u>9,797</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,005)	(9,938)	67
Fund Balance at Beginning of Year	343,060	343,060	0
Prior Year Encumbrances	3,252	3,252	0
Fund Balance at End of Year	<u>\$ 336,307</u>	<u>\$ 336,374</u>	<u>\$ 67</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, 2020***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
JUVENILE DETENTION/REHABILITATION CENTER FUND			
Revenues:			
Intergovernmental Revenues	\$ 2,074,172	\$ 1,737,666	\$ (336,506)
Charges for Services	2,145,059	2,104,473	(40,586)
Total Revenues	4,219,231	3,842,139	(377,092)
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	1,484,068	1,414,788	69,280
Materials and Supplies	45,573	32,711	12,862
Contractual Services	233,194	185,649	47,545
Total Juvenile Court	1,762,835	1,633,148	129,687
West Central Rehabilitation:			
Personal Services	1,789,026	1,505,797	283,229
Travel and Transportation	9,363	4,629	4,734
Materials and Supplies	166,014	91,306	74,708
Contractual Services	388,514	199,600	188,914
Capital Outlay	5,000	0	5,000
Total West Central Rehabilitation	2,357,917	1,801,332	556,585
Total Expenditures	4,120,752	3,434,480	686,272
Excess (Deficiency) of Revenues Over (Under) Expenditures	98,479	407,659	309,180
Other Financing Sources (Uses):			
Transfers Out	(56,865)	(56,864)	1
Total Other Financing Sources (Uses)	(56,865)	(56,864)	1
Net Change in Fund Balance	41,614	350,795	309,181
Fund Balance at Beginning of Year	1,244,401	1,244,401	0
Prior Year Encumbrances	98,679	98,679	0
Fund Balance at End of Year	\$ 1,384,694	\$ 1,693,875	\$ 309,181

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, 2020***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 533,668	\$ 493,668	\$ (40,000)
Charges for Services	213,508	187,169	(26,339)
Fines and Forfeitures	20,000	20,740	740
Total Revenues	<u>767,176</u>	<u>701,577</u>	<u>(65,599)</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	642,376	462,513	179,863
Materials and Supplies	23,865	6,638	17,227
Contractual Services	45,178	35,178	10,000
Other Expenditures	6,000	0	6,000
Capital Outlay	14,235	14,235	0
Total Expenditures	<u>731,654</u>	<u>518,564</u>	<u>213,090</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	35,522	183,013	147,491
Fund Balance at Beginning of Year	619,507	619,507	0
Prior Year Encumbrances	3,702	3,702	0
Fund Balance at End of Year	<u>\$ 658,731</u>	<u>\$ 806,222</u>	<u>\$ 147,491</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, 2020***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 35,000	\$ 35,000	\$ 0
Total Revenues	<u>35,000</u>	<u>35,000</u>	<u>0</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	19,434	19,202	232
Materials and Supplies	3,900	3,410	490
Contractual Services	12,708	12,604	104
Total Expenditures	<u>36,042</u>	<u>35,216</u>	<u>826</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,042)	(216)	826
Fund Balance at Beginning of Year	54,326	54,326	0
Fund Balance at End of Year	<u>\$ 53,284</u>	<u>\$ 54,110</u>	<u>\$ 826</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, 2020***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 993,715	\$ 1,380,486	\$ 386,771
Charges for Services	300,000	243,711	(56,289)
All Other Revenues	17,030	20,115	3,085
Total Revenues	1,310,745	1,644,312	333,567
Expenditures:			
Public Works:			
Personal Services	156,165	151,593	4,572
Materials and Supplies	182,469	172,276	10,193
Contractual Services	1,060,564	1,054,942	5,622
Capital Outlay	435,688	431,376	4,312
Total Expenditures	1,834,886	1,810,187	24,699
Excess (Deficiency) of Revenues Over (Under) Expenditures	(524,141)	(165,875)	358,266
Fund Balance at Beginning of Year	488,549	488,549	0
Prior Year Encumbrances	108,510	108,510	0
Fund Balance at End of Year	\$ 72,918	\$ 431,184	\$ 358,266

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, 2020***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COMMUNITY DEVELOPMENT BLOCK GRANT FUND			
Revenues:			
Intergovernmental Revenues	\$ 1,137,242	\$ 470,780	\$ (666,462)
All Other Revenues	0	142,280	142,280
Total Revenues	<u>1,137,242</u>	<u>613,060</u>	<u>(524,182)</u>
Expenditures:			
Public Works:			
Commissioners:			
Travel and Transportation	240	108	132
Materials and Supplies	5,384	2,384	3,000
Contractual Services	690,605	434,218	256,387
Other Expenditures	27,525	27,525	0
Total Commissioners	<u>723,754</u>	<u>464,235</u>	<u>259,519</u>
Community Development:			
Other Expenditures	91,900	91,900	0
Total Community Development	<u>91,900</u>	<u>91,900</u>	<u>0</u>
Total Expenditures	<u>815,654</u>	<u>556,135</u>	<u>259,519</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	321,588	56,925	(264,663)
Fund Balance at Beginning of Year	513,331	513,331	0
Prior Year Encumbrances	2,740	2,740	0
Fund Balance at End of Year	<u>\$ 837,659</u>	<u>\$ 572,996</u>	<u>\$ (264,663)</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, 2020***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,408,000	\$ 2,899,591	\$ 491,591
Charges for Services	795,000	81,089	(713,911)
All Other Revenues	26,000	50,559	24,559
Total Revenues	3,229,000	3,031,239	(197,761)
Expenditures:			
Human Services:			
Children's Services:			
Travel and Transportation	7,100	5	7,095
Materials and Supplies	33,803	2,535	31,268
Contractual Services	3,236,262	2,319,402	916,860
Other Expenditures	6,750	6,040	710
Capital Outlay	5,000	0	5,000
Total Expenditures	3,288,915	2,327,982	960,933
Excess (Deficiency) of Revenues Over (Under) Expenditures	(59,915)	703,257	763,172
Other Financing Sources (Uses):			
Transfers Out	(171,133)	(171,133)	0
Total Other Financing Sources (Uses)	(171,133)	(171,133)	0
Net Change in Fund Balance	(231,048)	532,124	763,172
Fund Balance at Beginning of Year	5,604,061	5,604,061	0
Prior Year Encumbrances	80,086	80,086	0
Fund Balance at End of Year	\$ 5,453,099	\$ 6,216,271	\$ 763,172

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, 2020***

LEGAL RESEARCH FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 4,642	\$ 4,131	\$ (511)
Fines and Forfeitures	89,200	63,433	(25,767)
Total Revenues	93,842	67,564	(26,278)
Expenditures:			
General Government:			
Common Pleas Court:			
Contractual Services	2,500	0	2,500
Total Common Pleas Court	2,500	0	2,500
Juvenile Court:			
Contractual Services	7,200	7,200	0
Total Juvenile Court	7,200	7,200	0
Probate Court:			
Materials and Supplies	400	0	400
Contractual Services	4,000	4,000	0
Total Probate Court	4,400	4,000	400
Law Library:			
Personal Services	25,044	24,928	116
Travel and Transportation	250	0	250
Materials and Supplies	4,400	3,854	546
Contractual Services	46,440	42,780	3,660
Other Expenditures	2,200	1,585	615
Total Law Library	78,334	73,147	5,187
Total Expenditures	92,434	84,347	8,087
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,408	(16,783)	(18,191)
Fund Balance at Beginning of Year	247,656	247,656	0
Prior Year Encumbrances	10,573	10,573	0
Fund Balance at End of Year	\$ 259,637	\$ 241,446	\$ (18,191)

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, 2020***

ONE-STOP SHOP FUND			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
General Government:			
Commissioners:			
Contractual Services	17,738	17,738	0
Total Expenditures	<u>17,738</u>	<u>17,738</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,738)	(17,738)	0
Fund Balance at Beginning of Year	67,232	67,232	0
Prior Year Encumbrances	1,396	1,396	0
Fund Balance at End of Year	<u>\$ 50,890</u>	<u>\$ 50,890</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, 2020***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
LAW ENFORCEMENT FUND			
Revenues:			
Intergovernmental Revenues	66,129	54,252	(11,877)
Charges for Services	\$ 75,000	\$ 117,148	\$ 42,148
Fines and Forfeitures	52,723	51,483	(1,240)
Total Revenues	<u>193,852</u>	<u>222,883</u>	<u>29,031</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	37,000	19,084	17,916
Contractual Services	116,530	97,730	18,800
Other Expenditures	100	0	100
Capital Outlay	10,000	0	10,000
Total Expenditures	<u>163,630</u>	<u>116,814</u>	<u>46,816</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,222	106,069	75,847
Fund Balance at Beginning of Year	346,654	346,654	0
Prior Year Encumbrances	25,878	25,878	0
Fund Balance at End of Year	<u>\$ 402,754</u>	<u>\$ 478,601</u>	<u>\$ 75,847</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, 2020***

CERTIFICATE OF TITLE ADMINISTRATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 600,000	\$ 683,705	\$ 83,705
All Other Revenues	0	560	560
Total Revenues	600,000	684,265	84,265
Expenditures:			
General Government:			
Clerk of Courts:			
Personal Services	488,041	474,749	13,292
Travel and Transportation	1,500	0	1,500
Materials and Supplies	17,600	3,718	13,882
Contractual Services	68,600	43,447	25,153
Capital Outlay	5,000	0	5,000
Total Expenditures	580,741	521,914	58,827
Excess (Deficiency) of Revenues Over (Under) Expenditures	19,259	162,351	143,092
Other Financing Sources (Uses):			
Transfers Out	(145,702)	(100,000)	45,702
Total Other Financing Sources (Uses)	(145,702)	(100,000)	45,702
Net Change in Fund Balance	(126,443)	62,351	188,794
Fund Balance at Beginning of Year	1,429,648	1,429,648	0
Fund Balance at End of Year	\$ 1,303,205	\$ 1,491,999	\$ 188,794

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, 2020***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 60,000	\$ 97,960	\$ 37,960
Total Revenues	<u>60,000</u>	<u>97,960</u>	<u>37,960</u>
Expenditures:			
General Government:			
Recorder:			
Travel and Transportation	3,000	0	3,000
Materials and Supplies	37,151	5,923	31,228
Contractual Services	133,435	20,650	112,785
Capital Outlay	26,000	15,020	10,980
Total Expenditures	<u>199,586</u>	<u>41,593</u>	<u>157,993</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(139,586)	56,367	195,953
Fund Balance at Beginning of Year	252,293	252,293	0
Fund Balance at End of Year	<u>\$ 112,707</u>	<u>\$ 308,660</u>	<u>\$ 195,953</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, 2020***

COURT COMPUTERIZATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 79,479	\$ 79,479
Charges for Services	219,406	177,877	(41,529)
Total Revenues	219,406	257,356	37,950
Expenditures:			
General Government:			
Municipal Court:			
Materials and Supplies	23,377	9,715	13,662
Contractual Services	342,066	211,220	130,846
Capital Outlay	20,000	14,235	5,765
Total Municipal Court	385,443	235,170	150,273
Common Pleas Court:			
Contractual Services	32,000	21,300	10,700
Total Common Pleas Court	32,000	21,300	10,700
Probate Court:			
Personal Services	2,942	772	2,170
Materials and Supplies	500	55	445
Contractual Services	9,676	7,026	2,650
Total Probate Court	13,118	7,853	5,265
Juvenile Court:			
Personal Services	2,510	1,067	1,443
Materials and Supplies	1,000	110	890
Contractual Services	7,500	5,500	2,000
Total Juvenile Court	11,010	6,677	4,333
Total Expenditures	441,571	271,000	170,571
Excess (Deficiency) of Revenues Over (Under) Expenditures	(222,165)	(13,644)	208,521
Fund Balance at Beginning of Year	740,061	740,061	0
Prior Year Encumbrances	1,627	1,627	0
Fund Balance at End of Year	\$ 519,523	\$ 728,044	\$ 208,521

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, 2020***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
DISPUTE RESOLUTION FUND			
Revenues:			
Intergovernmental Revenues	\$ 90,560	\$ 90,560	\$ 0
Fines and Forfeitures	71,680	62,252	(9,428)
Total Revenues	<u>162,240</u>	<u>152,812</u>	<u>(9,428)</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	105,456	99,972	5,484
Total Municipal Court	<u>105,456</u>	<u>99,972</u>	<u>5,484</u>
Juvenile Court:			
Personal Services	7,710	1,814	5,896
Materials and Supplies	1,000	0	1,000
Total Juvenile Court	<u>8,710</u>	<u>1,814</u>	<u>6,896</u>
Total Expenditures	<u>114,166</u>	<u>101,786</u>	<u>12,380</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	48,074	51,026	2,952
Fund Balance at Beginning of Year	376,989	376,989	0
Fund Balance at End of Year	<u>\$ 425,063</u>	<u>\$ 428,015</u>	<u>\$ 2,952</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, 2020***

	COMMISSARY FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u></u>
Revenues:			
Charges for Services	\$ 240,000	\$ 247,687	\$ 7,687
Total Revenues	<u>240,000</u>	<u>247,687</u>	<u>7,687</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	38,726	25,734	12,992
Contractual Services	<u>215,411</u>	<u>195,411</u>	<u>20,000</u>
Total Expenditures	<u>254,137</u>	<u>221,145</u>	<u>32,992</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,137)	26,542	40,679
Fund Balance at Beginning of Year	195,538	195,538	0
Prior Year Encumbrances	<u>20,129</u>	<u>20,129</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 201,530</u>	<u>\$ 242,209</u>	<u>\$ 40,679</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 6,180,642	\$ 6,101,919	\$ (78,723)
Investment Earnings	52,880	741	(52,139)
Total Revenues	<u>6,233,522</u>	<u>6,102,660</u>	<u>(130,862)</u>
Expenditures:			
General Government:			
Commissioners:			
Materials and Supplies	68,708	68,708	0
Contractual Services	5,959,411	5,959,411	0
Capital Outlay	74,541	74,541	0
Total Expenditures	<u>6,102,660</u>	<u>6,102,660</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	130,862	0	(130,862)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 130,862</u>	<u>\$ 0</u>	<u>\$ (130,862)</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, 2020***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 79,388	\$ 79,388
Fines and Forfeitures	20,150	20,991	841
Total Revenues	<u>20,150</u>	<u>100,379</u>	<u>80,229</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Materials and Supplies	28,118	26,918	1,200
Contractual Services	25,400	22,600	2,800
Capital Outlay	36,425	36,425	0
Total Expenditures	<u>89,943</u>	<u>85,943</u>	<u>4,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(69,793)	14,436	84,229
Fund Balance at Beginning of Year	191,571	191,571	0
Prior Year Encumbrances	858	858	0
Fund Balance at End of Year	<u>\$ 122,636</u>	<u>\$ 206,865</u>	<u>\$ 84,229</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, 2020***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
FOOD SERVICES FUND			
Revenues:			
Intergovernmental Revenues	\$ 157,870	\$ 91,667	\$ (66,203)
Total Revenues	<u>157,870</u>	<u>91,667</u>	<u>(66,203)</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	20,641	6,258	14,383
Materials and Supplies	135,757	97,925	37,832
Total West Central Rehabilitation	<u>156,398</u>	<u>104,183</u>	<u>52,215</u>
Total Expenditures	<u>176,398</u>	<u>104,183</u>	<u>72,215</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,528)	(12,516)	6,012
Other Financing Sources (Uses):			
Transfers Out	(2,058)	(2,058)	0
Total Other Financing Sources (Uses)	<u>(2,058)</u>	<u>(2,058)</u>	<u>0</u>
Net Change in Fund Balance	(20,586)	(14,574)	6,012
Fund Balance at Beginning of Year	133,923	133,923	0
Prior Year Encumbrances	28,105	28,105	0
Fund Balance at End of Year	<u>\$ 141,442</u>	<u>\$ 147,454</u>	<u>\$ 6,012</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, 2020***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 110,000	\$ 73,919	\$ (36,081)
All Other Revenues	0	25	25
Total Revenues	<u>110,000</u>	<u>73,944</u>	<u>(36,056)</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Travel and Transportation	8,203	4,063	4,140
Materials and Supplies	24,239	18,424	5,815
Contractual Services	75,049	52,914	22,135
Capital Outlay	10,000	0	10,000
Total Expenditures	<u>117,491</u>	<u>75,401</u>	<u>42,090</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,491)	(1,457)	6,034
Fund Balance at Beginning of Year	422,724	422,724	0
Prior Year Encumbrances	30,055	30,055	0
Fund Balance at End of Year	<u>\$ 445,288</u>	<u>\$ 451,322</u>	<u>\$ 6,034</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, 2020***

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, 2020***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 35,000	\$ 35,950	\$ 950
Total Revenues	<u>35,000</u>	<u>35,950</u>	<u>950</u>
Expenditures:			
General Government:			
Municipal Court:			
Contractual Services	31,000	31,000	0
Total Expenditures	<u>31,000</u>	<u>31,000</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,000	4,950	950
Fund Balance at Beginning of Year	1,284	1,284	0
Fund Balance at End of Year	<u>\$ 5,284</u>	<u>\$ 6,234</u>	<u>\$ 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, 2020***

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	2,500	0	2,500
Total Expenditures	2,500	0	2,500
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(2,500)	0	2,500
Fund Balance at Beginning of Year	18,374	18,374	0
Fund Balance at End of Year	\$ 15,874	\$ 18,374	\$ 2,500

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, 2020***

		D.A.R.E. TRUST FUND		Variance with Final Budget Positive (Negative)
		<u>Final Budget</u>	<u>Actual</u>	<u></u>
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	1,657	1,657	0
	Fund Balance at End of Year	<u>\$ 1,657</u>	<u>\$ 1,657</u>	<u>\$ 0</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 127,627	\$ 127,633	\$ 6
Investment Earnings	158	191	33
All Other Revenues	74,568	74,568	0
Total Revenues	<u>202,353</u>	<u>202,392</u>	<u>39</u>
Expenditures:			
General Government:			
Poll Workers:			
Materials and Supplies	79,853	57,953	21,900
Contractual Services	105,587	94,479	11,108
Capital Outlay	47,118	46,966	152
Total Expenditures	<u>232,558</u>	<u>199,398</u>	<u>33,160</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,205)	2,994	33,199
Fund Balance at Beginning of Year	19,733	19,733	0
Prior Year Encumbrances	10,473	10,473	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 33,200</u>	<u>\$ 33,199</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2020***

GENERAL OBLIGATION DEBT FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	1,171,493	1,171,493	0
Interest and Fiscal Charges	455,145	455,145	0
Total Expenditures	1,626,638	1,626,638	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,626,638)	(1,626,638)	0
Other Financing Sources (Uses):			
Transfers In	1,590,476	1,635,790	45,314
Total Other Financing Sources (Uses)	1,590,476	1,635,790	45,314
Net Change in Fund Balance	(36,162)	9,152	45,314
Fund Balance at Beginning of Year	137,339	137,339	0
Fund Balance at End of Year	\$ 101,177	\$ 146,491	\$ 45,314

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, 2020***

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, 2020***

PERMANENT IMPROVEMENT FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 285,000	\$ 328,297	\$ 43,297
Intergovernmental Revenues	0	39,689	39,689
Charges for Services	0	547,870	547,870
All Other Revenues	0	4,396	4,396
Total Revenues	285,000	920,252	635,252
Expenditures:			
Capital Outlay:			
Commissioners:			
Capital Outlay	5,448,809	5,448,810	(1)
Total Expenditures	5,448,809	5,448,810	(1)
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(5,163,809)	(4,528,558)	635,251
Other Financing Sources (Uses):			
Transfers In	3,893,276	2,907,247	(986,029)
Total Other Financing Sources (Uses)	3,893,276	2,907,247	(986,029)
Net Change in Fund Balance	(1,270,533)	(1,621,311)	(350,778)
Fund Balance at Beginning of Year	(2,471,624)	(2,471,624)	0
Prior Year Encumbrances	4,093,934	4,093,934	0
Fund Balance at End of Year	\$ 351,777	\$ 999	\$ (350,778)

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, 2020***

	<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, 2020***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 13,508	\$ 8,198	\$ (5,310)
Total Revenues	<u>13,508</u>	<u>8,198</u>	<u>(5,310)</u>
Expenditures:			
Debt Service:			
Interest and Fiscal Charges	1,372	1,372	0
Total Expenditures	<u>1,372</u>	<u>1,372</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,136	6,826	(5,310)
Other Financing Sources (Uses):			
Advances Out	<u>(12,067)</u>	<u>(12,067)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(12,067)</u>	<u>(12,067)</u>	<u>0</u>
Net Change in Fund Balance	69	(5,241)	(5,310)
Fund Balance at Beginning of Year	<u>(2,207)</u>	<u>(2,207)</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (2,138)</u>	<u>\$ (7,448)</u>	<u>\$ (5,310)</u>



MIAMI COUNTY, OHIO

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, 2020***

	<u>Undivided Monies Fund</u>	<u>Fiscal Agent Fund</u>	<u>Miscellaneous Court/Safety Fund</u>
Assets:			
Current Assets:			
Equity in Pooled Cash and Investments	\$ 2,337,594	\$ 18,774,480	\$ 2,739,567
Receivables:			
Taxes	96,844,438	6,451,705	0
Accounts	0	0	364,418
Special Assessments	226,225	0	0
Total Assets	<u>99,408,257</u>	<u>25,226,185</u>	<u>3,103,985</u>
Liabilities:			
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources:			
Property Taxes not Levied to Finance Current Year Operations	<u>97,070,663</u>	<u>6,451,705</u>	<u>0</u>
Total Defferred Inflows of Resources	<u>97,070,663</u>	<u>6,451,705</u>	<u>0</u>
Net Position:			
Restricted for Individuals, Organizations and Other Governments	<u>2,337,594</u>	<u>18,774,480</u>	<u>3,103,985</u>
Total Net Position	<u>\$ 2,337,594</u>	<u>\$ 18,774,480</u>	<u>\$ 3,103,985</u>

MIAMI COUNTY, OHIO

<u>Other Fund</u>	<u>Total</u>
\$ 357,628	\$ 24,209,269
0	103,296,143
0	364,418
0	226,225
<u>357,628</u>	<u>128,096,055</u>
<u>0</u>	<u>0</u>
<u>0</u>	<u>103,522,368</u>
<u>0</u>	<u>103,522,368</u>
<u>357,628</u>	<u>24,573,687</u>
<u>\$ 357,628</u>	<u>\$ 24,573,687</u>

MIAMI COUNTY, OHIO

***Combining Statement Of Changes In Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2020***

	Undivided Monies Fund	Fiscal Agent Fund	Miscellaneous Court/Safety Fund
Additions:			
Property Tax Collection for Other Governments	\$ 92,770,518	\$ 0	\$ 0
Amounts Received as Fiscal Agent	0	18,917,669	0
Intergovernmental	21,330,954	0	0
Licenses, Fees and Permits for Other Governments	0	0	25,335,093
Special Assessments for Other Governments	7,570,796	0	0
Miscellaneous	0	0	0
Total Additions	<u>121,672,268</u>	<u>18,917,669</u>	<u>25,335,093</u>
Deductions:			
Taxes Distributed to Other Governments	92,627,404	0	0
Payments Made to Other Governments	28,911,134	0	23,339,461
Payments Made on Behalf of Other Governments	0	16,755,553	0
Total Deductions	<u>121,538,538</u>	<u>16,755,553</u>	<u>23,339,461</u>
Net Increase in Fiduciary Net Position	133,730	2,162,116	1,995,632
Net Position Beginning of Year	<u>2,203,864</u>	<u>16,612,364</u>	<u>1,108,353</u>
Net Position End of Year	<u>\$ 2,337,594</u>	<u>\$ 18,774,480</u>	<u>\$ 3,103,985</u>

MIAMI COUNTY, OHIO

Other Fund	Total
\$ 0	\$ 92,770,518
0	18,917,669
0	21,330,954
0	25,335,093
0	7,570,796
<u>1,312,025</u>	<u>1,312,025</u>
<u>1,312,025</u>	<u>167,237,055</u>
0	92,627,404
4,390,755	56,641,350
<u>1,260,386</u>	<u>18,015,939</u>
<u>5,651,141</u>	<u>167,284,693</u>
(4,339,116)	(47,638)
<u>4,696,744</u>	<u>24,621,325</u>
<u>\$ 357,628</u>	<u>\$ 24,573,687</u>



STATISTICAL





STATISTICAL TABLES

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

Contents

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

Miami County, Ohio

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

	2011	2012	2013	2014
Governmental Activities:				*
Net Investment in Capital Assets	\$76,873,751	\$85,184,865	\$84,623,128	\$86,005,206
Restricted	29,506,150	41,635,181	48,622,838	52,747,621
Unrestricted	19,033,723	10,991,479	13,699,188	(7,600,496)
Total Governmental Activities Net Position	<u>\$125,413,624</u>	<u>\$137,811,525</u>	<u>\$146,945,154</u>	<u>\$131,152,331</u>
Business-type Activities:	*			*
Net Investment in Capital Assets	\$16,374,119	\$23,385,478	\$23,150,045	\$23,324,831
Unrestricted	3,318,358	4,021,911	5,290,439	5,562,414
Total Business-type Activities Net Position	<u>\$19,692,477</u>	<u>\$27,407,389</u>	<u>\$28,440,484</u>	<u>\$28,887,245</u>
Primary Government:				
Net Investment in Capital Assets	\$93,247,870	\$108,570,343	\$107,773,173	\$109,330,037
Restricted	29,506,150	41,635,181	48,622,838	52,747,621
Unrestricted	22,352,081	15,013,390	18,989,627	(2,038,082)
Total Primary Government Net Position	<u>\$145,106,101</u>	<u>\$165,218,914</u>	<u>\$175,385,638</u>	<u>\$160,039,576</u>

Source: County Auditor's Office

* - Restated

Miami County, Ohio

2015	2016	2017	2018	2019	2020
*		*			
\$94,156,251	\$95,608,351	\$97,759,948	\$99,551,759	\$100,089,954	\$109,000,318
48,232,112	52,321,051	52,299,804	52,149,089	58,626,969	61,698,219
(5,071,531)	(4,940,378)	(32,394,680)	(34,847,662)	(43,439,592)	(41,016,815)
<u>\$137,316,832</u>	<u>\$142,989,024</u>	<u>\$117,665,072</u>	<u>\$116,853,186</u>	<u>\$115,277,331</u>	<u>\$129,681,722</u>
*					
\$22,946,945	\$23,720,481	\$24,730,864	\$25,346,134	\$26,007,216	\$26,844,172
7,298,491	7,083,255	5,487,775	5,239,295	4,971,425	5,079,182
<u>\$30,245,436</u>	<u>\$30,803,736</u>	<u>\$30,218,639</u>	<u>\$30,585,429</u>	<u>\$30,978,641</u>	<u>\$31,923,354</u>
\$117,103,196	\$119,328,832	\$122,490,812	\$124,897,893	\$126,097,170	\$135,844,490
48,232,112	52,321,051	52,299,804	52,149,089	58,626,969	61,698,219
2,226,960	2,142,877	(26,906,905)	(29,608,367)	(38,468,167)	(35,937,633)
<u>\$167,562,268</u>	<u>\$173,792,760</u>	<u>\$147,883,711</u>	<u>\$147,438,615</u>	<u>\$146,255,972</u>	<u>\$161,605,076</u>

Miami County, Ohio

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

	2011	2012	2013
Expenses			
Governmental Activities:			
Public Safety	\$16,418,718	\$15,692,704	\$16,819,974
Health	13,390,803	15,901,185	16,571,844
Human Services	12,390,060	11,075,877	11,228,512
Conservation and Recreation	542,840	605,984	546,876
Public Works	14,052,691	8,397,223	11,004,745
General Government	14,671,764	14,678,303	14,297,379
Interest and Fiscal Charges	496,312	320,406	372,758
<i>Total Governmental Activities Expenses</i>	<u>71,963,188</u>	<u>66,671,682</u>	<u>70,842,088</u>
Business-type Activities:			
Water	1,716,456	1,462,077	1,420,753
Sewer	3,038,304	2,491,626	2,671,319
Transfer Station	5,328,031	5,378,338	4,924,796
Sheriff Police Rotary	421,552	332,117	327,898
<i>Total Business-type Activities Expenses</i>	<u>10,504,343</u>	<u>9,664,158</u>	<u>9,344,766</u>
<i>Total Primary Government Expenses</i>	<u>\$82,467,531</u>	<u>\$76,335,840</u>	<u>\$80,186,854</u>
Program Revenues			
Governmental Activities:			
Charges for Services			
Public Safety	\$4,169,361	\$5,060,027	\$4,788,928
Health	671,843	633,780	932,803
Human Services	2,067,902	1,738,403	2,102,213
Public Works	2,279,469	1,114,844	1,579,475
General Government	5,948,000	6,073,523	5,478,067
Operating Grants and Contributions	16,371,227	17,690,268	21,332,101
Capital Grants and Contributions	11,496,687	13,108,196	8,977,920
<i>Total Governmental Activities Program Revenues</i>	<u>43,004,489</u>	<u>45,419,041</u>	<u>45,191,507</u>

Miami County, Ohio

2014	2015	2016	2017	2018	2019	2020
\$18,205,049	\$20,363,663	\$19,887,699	\$24,337,634	\$23,147,226	\$25,561,061	\$22,959,831
16,925,372	16,775,153	19,729,564	18,676,528	19,081,853	19,714,256	19,083,027
11,598,335	12,255,315	12,491,038	12,084,431	11,874,906	11,958,324	10,722,281
609,658	543,547	544,862	479,399	632,191	547,211	596,716
8,455,479	15,206,194	8,571,845	9,259,120	11,044,038	13,828,052	11,478,865
14,860,827	15,569,575	16,912,359	18,965,774	18,749,466	22,427,519	22,548,628
404,156	382,933	570,481	580,037	501,230	465,191	427,971
<u>71,058,876</u>	<u>81,096,380</u>	<u>78,707,848</u>	<u>84,382,923</u>	<u>85,030,910</u>	<u>94,501,614</u>	<u>87,817,319</u>
1,361,687	1,635,761	1,773,342	1,706,829	1,822,144	1,897,379	2,247,889
2,415,864	2,650,494	2,328,792	2,586,992	2,942,794	2,868,740	2,827,686
4,136,491	3,915,890	4,872,273	5,222,292	5,667,016	5,583,229	6,093,747
259,978	231,113	249,015	295,467	276,149	477,105	423,628
<u>8,174,020</u>	<u>8,433,258</u>	<u>9,223,422</u>	<u>9,811,580</u>	<u>10,708,103</u>	<u>10,826,453</u>	<u>11,592,950</u>
<u>\$79,232,896</u>	<u>\$89,529,638</u>	<u>\$87,931,270</u>	<u>\$94,194,503</u>	<u>\$95,739,013</u>	<u>\$105,328,067</u>	<u>\$99,410,269</u>
\$5,199,014	\$7,551,895	\$5,033,012	\$5,548,934	\$6,105,548	\$6,674,367	\$6,334,423
959,397	1,078,285	1,769,113	1,784,058	910,734	918,321	1,114,552
2,463,601	2,663,718	2,738,686	2,239,982	2,300,600	1,620,105	1,249,979
2,024,401	2,560,828	1,639,010	1,830,760	2,381,977	2,046,581	1,441,590
6,377,138	6,627,523	6,651,707	6,979,326	7,061,399	8,132,414	11,728,547
18,045,777	19,506,422	22,001,300	16,306,987	19,879,207	22,448,313	27,429,670
8,300,509	12,147,520	8,524,454	8,577,655	8,100,932	10,208,035	10,956,898
<u>43,369,837</u>	<u>52,136,191</u>	<u>48,357,282</u>	<u>43,267,702</u>	<u>46,740,397</u>	<u>52,048,136</u>	<u>60,255,659</u>

(Continued)

Miami County, Ohio

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

	2011	2012	2013
Business-type Activities:			
Charges for Services			
Water	1,635,328	1,863,830	1,767,248
Sewer	2,210,553	2,316,751	2,267,529
Transfer Station	5,306,795	5,246,512	5,177,900
Sheriff Police Rotary	436,890	353,477	362,366
Capital Grants and Contributions	3,982,755	7,598,500	802,818
<i>Total Business-type Activities Program Revenues</i>	13,572,321	17,379,070	10,377,861
<i>Total Primary Government Program Revenues</i>	56,576,810	62,798,111	55,569,368
Net (Expense)/Revenue			
Governmental Activities	(28,958,699)	(21,252,641)	(25,650,581)
Business-type Activities	3,067,978	7,714,912	1,033,095
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$25,890,721)	(\$13,537,729)	(\$24,617,486)
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes	\$11,630,674	\$12,870,358	\$12,673,082
Sales Taxes	13,898,866	14,992,078	15,653,671
Intergovernmental, Unrestricted	4,645,087	4,105,750	4,678,415
Investment Earnings	467,556	374,294	81,793
Miscellaneous	916,459	1,308,062	1,697,249
Transfers	0	0	0
<i>Total Governmental Activities</i>	31,558,642	33,650,542	34,784,210
Business-type Activities:			
Transfers	0	0	0
<i>Total Business-type Activities</i>	0	0	0
<i>Total Primary Government</i>	\$31,558,642	\$33,650,542	\$34,784,210
Change in Net Position			
Governmental Activities	\$2,599,943	\$12,397,901	\$9,133,629
Business-type Activities	3,067,978	7,714,912	1,033,095
<i>Total Primary Government Change in Net Position</i>	\$5,667,921	\$20,112,813	\$10,166,724

Source: County Auditor's Office

Miami County, Ohio

2014	2015	2016	2017	2018	2019	2020
1,719,875	1,754,925	1,978,457	1,858,127	1,896,175	1,997,905	2,379,647
2,058,286	2,037,702	2,253,611	2,371,552	2,421,178	2,509,638	2,756,056
5,049,832	5,431,706	4,794,971	5,094,204	5,886,857	5,979,486	6,265,603
308,211	281,546	295,247	299,411	311,666	314,674	325,946
496,824	475,786	459,436	802,746	559,017	417,962	932,180
<u>9,633,028</u>	<u>9,981,665</u>	<u>9,781,722</u>	<u>10,426,040</u>	<u>11,074,893</u>	<u>11,219,665</u>	<u>12,659,432</u>
<u>53,002,865</u>	<u>62,117,856</u>	<u>58,139,004</u>	<u>53,693,742</u>	<u>57,815,290</u>	<u>63,267,801</u>	<u>72,915,091</u>
(27,689,039)	(28,960,189)	(30,350,566)	(41,115,221)	(38,290,513)	(42,453,478)	(27,561,660)
1,459,008	1,548,407	558,300	614,460	366,790	393,212	1,066,482
<u>(\$26,230,031)</u>	<u>(\$27,411,782)</u>	<u>(\$29,792,266)</u>	<u>(\$40,500,761)</u>	<u>(\$37,923,723)</u>	<u>(\$42,060,266)</u>	<u>(\$26,495,178)</u>
\$13,026,616	\$13,398,330	\$13,305,746	\$13,511,784	\$13,481,402	\$13,823,961	\$14,410,030
16,400,267	17,321,797	18,013,536	18,163,945	18,120,145	18,879,886	20,832,045
4,616,868	4,040,688	3,994,483	4,483,013	3,704,969	4,215,501	3,878,811
430,043	428,712	450,619	712,460	1,365,811	2,408,381	2,279,444
282,993	293,510	258,374	349,888	806,300	1,549,894	443,952
0	0	0	118,750	0	0	121,769
<u>34,756,787</u>	<u>35,483,037</u>	<u>36,022,758</u>	<u>37,339,840</u>	<u>37,478,627</u>	<u>40,877,623</u>	<u>41,966,051</u>
0	0	0	(118,750)	0	0	(121,769)
0	0	0	(118,750)	0	0	(121,769)
<u>\$34,756,787</u>	<u>\$35,483,037</u>	<u>\$36,022,758</u>	<u>\$37,221,090</u>	<u>\$37,478,627</u>	<u>\$40,877,623</u>	<u>\$41,844,282</u>
\$7,067,748	\$6,522,848	\$5,672,192	(\$3,775,381)	(\$811,886)	(\$1,575,855)	\$14,404,391
1,459,008	1,548,407	558,300	495,710	366,790	393,212	944,713
<u>\$8,526,756</u>	<u>\$8,071,255</u>	<u>\$6,230,492</u>	<u>(\$3,279,671)</u>	<u>(\$445,096)</u>	<u>(\$1,182,643)</u>	<u>\$15,349,104</u>

Miami County, Ohio

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

	2011	2012	2013	2014
General Fund				
Nonspendable	\$608,364	\$592,566	\$655,377	\$672,996
Assigned	619,924	1,072,498	5,220,127	5,343,137
Unassigned	<u>13,530,557</u>	<u>14,887,562</u>	<u>11,283,760</u>	<u>11,942,338</u>
<i>Total General Fund</i>	<u>14,758,845</u>	<u>16,552,626</u>	<u>17,159,264</u>	<u>17,958,471</u>
All Other Governmental Funds				
Nonspendable	362,752	287,289	370,333	550,419
Restricted	28,737,844	30,327,389	34,628,641	36,690,421
Committed	301,552	484,169	525,829	766,033
Unassigned	<u>(71,394)</u>	<u>(3,764,797)</u>	<u>(113,764)</u>	<u>(161,225)</u>
Total All Other Governmental Funds	<u>29,330,754</u>	<u>27,334,050</u>	<u>35,411,039</u>	<u>37,845,648</u>
<i>Total Governmental Funds</i>	<u>\$44,089,599</u>	<u>\$43,886,676</u>	<u>\$52,570,303</u>	<u>\$55,804,119</u>

Source: County Auditor's Office

NOTE: The County implemented GASB 54 in 2011 which established new fund balance classifications for governmental funds.

Miami County, Ohio

2015	2016	2017	2018	2019	2020
\$709,915	\$661,342	\$692,129	\$720,559	\$782,888	\$829,155
6,639,272	7,867,716	6,346,482	6,141,561	10,978,601	9,359,505
<u>11,999,113</u>	<u>11,763,288</u>	<u>15,405,570</u>	<u>18,752,761</u>	<u>16,030,582</u>	<u>21,839,881</u>
<u>19,348,300</u>	<u>20,292,346</u>	<u>22,444,181</u>	<u>25,614,881</u>	<u>27,792,071</u>	<u>32,028,541</u>
611,913	551,566	591,162	616,442	574,730	590,171
36,677,310	41,158,781	42,351,477	41,360,870	46,162,656	48,775,514
969,794	1,236,219	1,524,922	1,082,485	964,111	756,325
<u>(4,672,318)</u>	<u>(172,211)</u>	<u>(65,394)</u>	<u>(68,222)</u>	<u>(49,051)</u>	<u>(42,225)</u>
<u>33,586,699</u>	<u>42,774,355</u>	<u>44,402,167</u>	<u>42,991,575</u>	<u>47,652,446</u>	<u>50,079,785</u>
<u>\$52,934,999</u>	<u>\$63,066,701</u>	<u>\$66,846,348</u>	<u>\$68,606,456</u>	<u>\$75,444,517</u>	<u>\$82,108,326</u>

Miami County, Ohio

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

	2011	2012	2013	2014
Revenues:				
Taxes	\$25,492,122	\$27,828,466	\$28,408,050	\$29,710,252
Intergovernmental Revenues	30,090,830	28,084,064	32,371,448	30,505,093
Charges for Services	11,851,532	12,128,557	12,603,491	12,465,900
Licenses and Permits	787,109	1,079,176	1,062,559	1,468,834
Investment Earnings	498,547	378,514	93,228	430,043
Fines and Forfeitures	1,307,434	1,321,412	1,254,510	1,189,452
All Other Revenue	1,894,260	1,244,690	1,385,518	2,365,447
Total Revenue	<u>71,921,834</u>	<u>72,064,879</u>	<u>77,178,804</u>	<u>78,135,021</u>
Expenditures:				
Current:				
Public Safety	15,544,939	15,725,885	17,040,768	17,924,264
Health	12,853,797	15,969,575	16,939,084	17,010,565
Human Services	12,039,941	11,271,869	11,423,078	11,545,539
Conservation and Recreation	542,840	605,984	546,876	609,658
Public Works	13,213,684	7,388,860	10,785,487	11,394,608
General Government	13,524,986	14,069,902	14,081,283	14,347,335
Capital Outlay	1,456,394	6,424,365	1,436,435	1,256,269
Debt Service:				
Principal Retirement	423,179	375,871	583,700	592,850
Interest and Fiscal Charges	308,840	334,673	464,028	405,508
Total Expenditures	<u>69,908,600</u>	<u>72,166,984</u>	<u>73,300,739</u>	<u>75,086,596</u>
Excess (Deficiency) of Revenues Over Expenditures	2,013,234	(102,105)	3,878,065	3,048,425

Miami County, Ohio

2015	2016	2017	2018	2019	2020
\$30,719,128	\$31,290,454	\$31,737,789	\$31,626,858	\$32,661,488	\$35,213,069
35,499,146	34,221,721	30,708,949	31,099,233	35,395,009	41,332,440
16,070,718	13,259,977	14,342,730	13,315,311	13,843,062	17,489,571
1,563,757	1,631,344	1,651,934	2,254,322	2,248,569	1,687,225
428,712	450,619	712,460	1,365,811	2,408,381	2,279,444
1,233,002	1,193,406	1,259,618	1,231,691	1,276,929	987,111
2,135,518	2,138,537	1,584,820	2,569,582	3,470,882	2,487,830
<u>87,649,981</u>	<u>84,186,058</u>	<u>81,998,300</u>	<u>83,462,808</u>	<u>91,304,320</u>	<u>101,476,690</u>
20,449,769	18,476,107	21,242,408	19,826,220	20,206,302	21,234,951
16,808,097	19,424,145	17,659,639	18,228,236	18,095,595	18,417,780
12,223,554	12,256,813	11,201,756	10,836,963	10,576,512	10,614,507
543,547	544,862	479,399	632,191	547,211	596,716
15,829,063	9,827,812	11,522,100	12,118,722	11,893,903	13,149,012
14,918,028	15,744,547	15,684,424	16,064,489	17,681,125	23,262,040
8,804,051	1,413,579	354,504	959,650	3,813,063	4,557,666
617,000	825,300	1,242,843	2,549,098	1,153,192	1,171,493
384,240	559,553	607,962	529,551	493,154	456,517
<u>90,577,349</u>	<u>79,072,718</u>	<u>79,995,035</u>	<u>81,745,120</u>	<u>84,460,057</u>	<u>93,460,682</u>
(2,927,368)	5,113,340	2,003,265	1,717,688	6,844,263	8,016,008

(Continued)

Miami County, Ohio

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

	2011	2012	2013	2014
Other Financing Sources (Uses):				
Other Financing Sources - Capital Leases	0	0	0	0
Refunding General Obligation Bonds	3,730,850	0	0	0
General Obligation Bonds Issued	0	0	4,620,000	0
Premium on Refunding G.O. Bonds	106,770	0	0	0
Premium on General Obligation Bonds	0	0	103,106	0
Payment to Refunded Bond Escrow Agent	(3,785,568)	0	0	0
Transfers In	705,846	971,850	929,307	1,976,516
Transfers Out	(705,846)	(971,850)	(929,307)	(1,976,516)
Total Other Financing Sources (Uses)	<u>52,052</u>	<u>0</u>	<u>4,723,106</u>	<u>0</u>
Net Change in Fund Balance	<u>\$2,065,286</u>	<u>(\$102,105)</u>	<u>\$8,601,171</u>	<u>\$3,048,425</u>
Debt Service as a Percentage of Noncapital Expenditures	1.10%	1.22%	1.48%	1.43%

Source: County Auditor's Office

Miami County, Ohio

2015	2016	2017	2018	2019	2020
0	0	1,648,488	0	0	0
0	0	0	0	0	0
0	4,612,302	0	0	0	0
0	0	0	0	0	0
0	473,786	0	0	0	0
0	0	0	0	0	0
1,118,343	1,797,601	1,720,028	1,874,987	4,089,392	4,837,997
(1,118,343)	(1,797,601)	(1,601,278)	(1,874,987)	(4,089,392)	(6,216,228)
0	5,086,088	1,767,238	0	0	(1,378,231)
(\$2,927,368)	\$10,199,428	\$3,770,503	\$1,717,688	\$6,844,263	\$6,637,777
1.26%	1.85%	2.46%	3.99%	2.05%	1.99%

Miami County, Ohio

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

Tax year	2011	2012	2013	2014
Real Property				
Assessed	\$2,110,201	\$2,112,239	\$2,046,764	\$2,061,141
Actual	6,029,146	6,034,969	5,847,897	5,888,974
Public Utility				
Assessed	57,423	61,065	66,912	69,124
Actual	164,066	174,471	191,177	197,497
Total				
Assessed	2,167,624	2,173,304	2,113,676	2,130,265
Actual	6,193,211	6,209,440	6,039,074	6,086,471
Assessed Value as a Percentage of Actual Value	35.00%	35.00%	35.00%	35.00%
Total Direct Tax Rate	8.81	8.75	8.81	8.81

Source: County Auditor's Office

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

Miami County, Ohio

2015	2016	2017	2018	2019	2020
\$2,080,187	\$2,202,206	\$2,214,577	\$2,252,722	\$2,481,011	\$2,532,062
5,943,391	6,292,017	6,327,363	6,436,349	7,088,603	7,234,463
71,269	76,118	79,238	79,238	90,233	92,005
203,626	217,480	226,394	226,394	257,809	262,871
2,151,456	2,278,324	2,293,815	2,331,960	2,571,244	2,624,067
6,147,017	6,509,497	6,553,757	6,662,743	7,346,411	7,497,334
35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
8.81	8.82	9.22	9.22	9.21	9.21

Miami County, Ohio

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Direct County Rates				
General Fund	2.40	2.34	2.40	2.40
Park Levy	1.10	1.10	1.10	1.10
Special Bridge	0.45	0.45	0.45	0.45
Riverside School	4.20	4.20	4.20	4.20
Tri-County Mental Health	0.60	0.60	0.60	0.60
Conservancy	0.06	0.06	0.06	0.06
Total	<u>8.81</u>	<u>8.75</u>	<u>8.81</u>	<u>8.81</u>
Overlapping Rates				
Corporations	1.40 - 18.53	.70 - 18.53	1.40-18.53	1.40 - 18.53
Townships	.40 - 9.40	0 - 9.40	1.10 - 9.40	1.10 - 9.40
School Districts	29.15 - 70.05	29.07 - 75.95	28.90 - 75.95	28.65 - 75.95
Joint Vocational School Districts	2.58 - 5.32	2.58 - 5.30	2.58 - 5.32	2.58 - 5.30

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

Source:

County Auditor's Office
County Treasurer's Office

Miami County, Ohio

2015	2016	2017	2018	2019	2020
2.40	2.40	2.40	2.40	2.40	2.40
1.10	1.10	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
0.06	0.07	0.07	0.07	0.06	0.06
8.81	8.82	9.22	9.22	9.21	9.21
.55 - 18.53	.55 - 18.53	.55 - 18.53	.55 - 23.53	.55 - 23.53	.55 - 23.53
0 - 9.40	0 - 9.40	0 - 12.30	0 - 12.30	0 - 12.30	0 - 12.30
28.42 - 75.95	28.41 - 81.85	28.29 - 81.85	28.20 - 66.80	27.95 - 81.85	27.87 - 66.80
2.58 - 5.30	2.58 - 5.26	3.00 - 5.22	3.00 - 4.90	3.00 - 6.40	3.00 - 6.40

Miami County, Ohio

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

		2020		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power & Light	Utilities	\$63,747,260	1	2.52%
Vectren Energy Delivery	Utilities	21,451,480	2	0.85%
American Honda Motor	Manufacturing	18,034,400	3	0.71%
Kettering Medical Center	Hospital	17,112,410	4	0.68%
Meijer Distribution Inc	Warehouse	16,426,150	5	0.65%
Upper Valley Medical Center	Hospital	11,886,870	6	0.47%
Pioneer Rural Electric	Utilities	7,014,280	7	0.28%
Menard Inc	Retail	4,099,150	8	0.16%
MO Troy LLC	Retail	3,695,730	9	0.15%
Hobart Corporation	Manufacturing	3,651,860	10	0.14%
Subtotal		167,119,590		6.61%
All Others		2,364,942,410		93.39%
Total		<u>\$2,532,062,000</u>		<u>100.00%</u>
		2011		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power & Light	Utilities	\$45,994,630	1	2.18%
Meijer Distribution Inc	Warehouse	8,388,140	2	0.40%
American Honda Motor	Manufacturing	6,408,920	3	0.30%
Vectren Energy Delivery	Utilities	6,192,130	4	0.29%
Pioneer Rural Electric	Utilities	6,038,060	5	0.29%
Menard Inc	Retail	4,343,020	6	0.21%
Harvey A Tolson	Retail	3,724,630	7	0.18%
Hobart Corporation	Manufacturing	3,698,200	8	0.18%
Aileron Real Estate LLC	Real Estate	3,420,490	9	0.16%
UVMC Nursing Care/SpringMeade	Medical	3,413,730	10	0.16%
Subtotal		91,621,950		4.35%
All Others		2,018,579,050		95.65%
Total		<u>\$2,110,201,000</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>2011</u>	<u>2012</u>	<u>2013</u>
Total Tax Levy ⁽¹⁾	\$17,248,629	\$19,239,431	\$19,262,043
Collections within the Fiscal Year of the Levy			
Current Tax Collections	16,815,236	18,779,671	18,808,282
Percent of Levy Collected	97.49%	97.61%	97.64%
Delinquent Tax Collections	<u>461,353</u>	<u>458,971</u>	<u>444,413</u>
Total Tax Collections ⁽²⁾	17,276,589	19,238,642	19,252,695
Percent of Total Tax Collections To Tax Levy	100.16%	100.00%	99.95%
Accumulated Outstanding Delinquent Taxes	920,963	1,015,772	995,414
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	5.34%	5.28%	5.17%

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

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$19,479,421	\$19,727,992	\$20,538,732	\$21,460,549	\$22,377,611	\$22,945,577	\$23,523,976
19,028,693	19,254,911	20,070,458	21,087,430	21,969,429	22,374,080	23,027,282
97.69%	97.60%	97.72%	98.26%	98.18%	97.51%	97.89%
<u>536,816</u>	<u>582,369</u>	<u>568,630</u>	<u>501,328</u>	<u>455,660</u>	<u>451,201</u>	<u>409,574</u>
19,565,509	19,837,280	20,639,088	21,588,758	22,425,089	22,825,281	23,436,856
100.44%	100.55%	100.49%	100.60%	100.21%	99.48%	99.63%
951,379	860,102	825,133	704,541	675,063	675,133	806,312
4.88%	4.36%	4.02%	3.28%	3.02%	2.94%	3.43%

Miami County, Ohio

Taxable Sales By Industry (Category) Last Ten Years

	2011	2012	2013	2014
Sales Tax Payments	\$4,139,377	\$4,343,084	\$4,618,687	\$4,780,560
Direct Pay Tax Return Payments	678,571	979,056	1,017,411	1,143,488
Seller's Use Tax Return Payments	1,151,794	1,197,025	1,387,780	1,491,666
Consumer's Use Tax Return Payments	322,199	331,917	378,298	382,612
Motor Vehicle Tax Payments	1,986,967	2,189,811	2,429,481	2,535,010
Non-Resident Motor Vehicle Tax	34,242	37,492	48,821	51,080
Watercraft and Outboard Motors	20,434	25,485	29,024	32,674
Department of Liquor Control	42,136	43,977	46,730	48,357
Sales Tax on Motor Vehicle Fuel Refunds	3,378	4,294	4,432	5,008
Sales/Use Tax Voluntary Payments	7,939	12,084	18,188	36,722
Certified Assessment Payments	0	0	0	0
Statewide Master Numbers	5,494,965	5,701,430	5,719,148	5,792,724
Sales/Use Tax Assessment Payments	94,439	95,173	88,435	52,495
Streamlined Sales Tax Payments	6,942	7,376	6,627	5,273
Use Tax from Ohio IT 1040	0	0	0	0
Transient Sales	0	0	0	0
Use Tax Amnesty Payments	0	0	0	929
Managed Audit Sale/Use Payment	0	0	0	11,350
Adjustments Made to Prior Allocations	23	8,192	46,094	(140)
Less 1% Administrative Rotary Fund	(139,418)	(149,178)	(158,164)	(163,468)
Sales/Use Tax Refunds Approved	(41,561)	(58,534)	(22,707)	(23,016)
Total	\$13,802,427	\$14,768,683	\$15,658,285	\$16,183,325
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

2015	2016	2017	2018	2019	2020
\$2,898,672	\$3,075,531	\$3,127,280	\$3,445,130	\$3,316,235	\$3,219,349
1,339,520	1,345,756	1,289,863	474,116	422,239	401,826
1,666,752	1,928,712	2,064,165	2,373,951	2,796,388	3,955,956
450,002	466,879	426,232	407,008	398,134	459,295
2,692,285	2,806,265	3,049,556	3,127,984	3,314,987	3,406,007
70,790	66,736	76,964	75,759	72,257	82,635
31,799	34,321	41,586	49,228	58,816	69,824
54,319	61,753	66,380	69,565	79,062	101,810
4,117	4,089	13,103	6,585	4,412	4,872
32,667	19,204	9,817	18,799	5,937	1,415
83,159	67,776	77,762	83,480	51,903	80,083
6,084,831	6,308,861	6,358,474	6,383,348	6,723,651	6,950,612
49,358	123,473	45,972	111,951	86,631	70,106
16,057	25,216	36,484	36,392	144,939	365,598
0	0	0	6,503	4,836	2,383
1,896,157	1,728,273	1,700,324	1,492,144	1,425,642	1,138,097
33	14	0	3,129	83	0
18,086	41,738	71,742	17,856	29,439	23,294
0	0	0	(5,471)	0	0
(173,734)	(180,475)	(184,417)	(181,557)	(189,043)	(207,245)
(15,239)	(57,145)	(13,976)	(21,720)	(31,311)	391,389
<u>\$17,199,630</u>	<u>\$17,866,977</u>	<u>\$18,257,312</u>	<u>\$17,974,180</u>	<u>\$18,715,236</u>	<u>\$20,517,306</u>
1.25%	1.25%	1.25%	1.25%	1.25%	1.25%

Miami County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2011	2012	2013	2014
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$8,452,850	\$8,089,650	\$12,125,950	\$11,533,100
Superfund Site Liability	7,762,920	7,261,430	6,759,940	6,258,450
Capital Leases	12,671	0	0	0
Business-type Activities ⁽¹⁾				
	(4)			
General Obligation Bonds Payable	\$8,317,150	\$7,750,350	\$7,164,050	\$6,551,899
OPWC Loans Payable	930,050	854,200	770,850	729,175
OWDA Loans Payable	3,134,611	3,984,639	6,051,272	5,953,593
Total Primary Government	<u>\$28,610,252</u>	<u>\$27,940,269</u>	<u>\$32,872,062</u>	<u>\$31,026,217</u>
Population ⁽²⁾				
Miami County	102,506	102,506	102,506	102,506
Outstanding Debt Per Capita	\$279	\$273	\$321	\$303
Income ⁽³⁾				
Personal (in thousands)	3,794,875	4,016,288	4,140,935	4,131,094
Percentage of Personal Income	0.75%	0.70%	0.79%	0.75%

Sources:

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

Miami County, Ohio

2015	2016	2017	2018	2019	2020
\$10,916,100	\$15,176,888	\$14,125,942	\$12,983,563	\$11,805,435	\$10,609,006
5,756,960	5,255,470	4,753,980	4,252,490	3,751,000	3,249,510
0	0	1,431,655	0	0	0
\$5,928,899	\$5,596,897	\$4,912,905	\$4,475,347	\$4,023,540	\$3,555,033
623,750	560,000	691,250	617,500	543,750	470,000
5,907,436	5,529,636	5,175,146	4,825,968	4,312,063	3,962,448
<u>\$29,133,145</u>	<u>\$32,118,891</u>	<u>\$31,090,878</u>	<u>\$27,154,868</u>	<u>\$24,435,788</u>	<u>\$21,845,997</u>
102,506	102,506	102,506	102,506	102,506	102,506
\$284	\$313	\$303	\$265	\$238	\$213
4,299,307	4,474,387	4,678,271	4,893,636	5,022,486	5,022,486
0.68%	0.72%	0.66%	0.55%	0.49%	0.43%

Miami County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2011	2012	2013	2014
Population ⁽¹⁾	102,506	102,506	102,506	102,506
Assessed Value ⁽²⁾	\$2,167,624	\$2,173,304	\$2,113,676	\$2,130,265
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$16,770,000	\$15,840,000	\$19,290,000	\$18,084,999
Resources Available to Pay Principal ⁽⁴⁾	\$43,203	\$56,718	\$74,889	\$76,353
Net General Bonded Debt	\$16,726,797	\$15,783,282	\$19,215,111	\$18,008,646
Ratio of Net Bonded Debt to Estimated Actual Value	0.77%	0.73%	0.91%	0.85%
Net Bonded Debt per Capita	\$163.18	\$153.97	\$187.45	\$175.68

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

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
102,506	102,506	102,506	102,506	102,506	102,506
\$2,151,456	\$2,278,324	\$2,293,815	\$2,331,960	\$2,571,244	\$2,624,067
\$16,844,999	\$20,773,785	\$19,038,847	\$17,458,910	\$15,828,975	\$14,164,039
\$88,287	\$99,941	\$110,930	\$122,855	\$137,339	\$146,491
\$16,756,712	\$20,673,844	\$18,927,917	\$17,336,055	\$15,691,636	\$14,017,548
0.78%	0.91%	0.83%	0.74%	0.61%	0.53%
\$163.47	\$201.68	\$184.65	\$169.12	\$153.08	\$136.75



Miami County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2020*

<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	\$13,858,516	100.00%	\$13,858,516
Overlapping:			
Corporations wholly within the County	10,478,148	100.00%	10,478,148
Corporations with Overlapping Boundaries	37,741,371	1.75%	660,474
School Districts wholly within the County	54,928,602	100.00%	<u>54,928,602</u>
		Subtotal	<u>66,067,224</u>
		Total	<u><u>\$79,925,740</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	2011	2012	2013	2014
<u>Total Debt</u>				
Net Assessed Valuation	\$2,167,624,000	\$2,173,304,000	\$2,113,676,000	\$2,130,265,000
Debt Limit (1) (a)	52,690,600	52,832,600	51,341,900	51,756,625
County Debt Outstanding (2)	8,452,850	8,089,650	12,125,950	11,533,100
Less:				
Applicable Debt Service Fund Amounts	(43,203)	(56,718)	(74,889)	(76,353)
Net Indebtedness Subject to Limit	<u>8,409,647</u>	<u>8,032,932</u>	<u>12,051,061</u>	<u>11,456,747</u>
Overall Legal Debt Margin	<u>\$44,280,953</u>	<u>\$44,799,668</u>	<u>\$39,290,839</u>	<u>\$40,299,878</u>
	84.04%	84.80%	76.53%	77.86%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$2,167,624,000	\$2,173,304,000	\$2,113,676,000	\$2,130,265,000
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	21,676,240	21,733,040	21,136,760	21,302,650
Net Indebtedness Subject to Limit	<u>8,409,647</u>	<u>8,032,932</u>	<u>12,051,061</u>	<u>11,456,747</u>
Overall Legal Debt Margin	<u>\$13,266,593</u>	<u>\$13,700,108</u>	<u>\$9,085,699</u>	<u>\$9,845,903</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

2015	2016	2017	2018	2019	2020
\$2,151,456,000	\$2,278,324,000	\$2,293,815,000	\$2,331,960,000	\$2,571,244,000	\$2,624,067,000
52,286,400	55,458,100	55,845,375	56,799,000	62,781,100	64,101,675
10,916,100	15,176,888	14,125,942	12,983,563	11,805,435	10,609,006
(88,287)	(99,941)	(110,930)	(122,855)	(137,339)	(146,491)
10,827,813	15,076,947	14,015,012	12,860,708	11,668,096	10,462,515
\$41,458,587	\$40,381,153	\$41,830,363	\$43,938,292	\$51,113,004	\$53,639,160
79.29%	72.81%	74.90%	77.36%	81.41%	83.68%
\$2,151,456,000	\$2,278,324,000	\$2,293,815,000	\$2,331,960,000	\$2,571,244,000	\$2,624,067,000
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
21,514,560	22,783,240	22,938,150	23,319,600	25,712,440	26,240,670
10,827,813	15,076,947	14,015,012	12,860,708	11,668,096	10,462,515
\$10,686,747	\$7,706,293	\$8,923,138	\$10,458,892	\$14,044,344	\$15,778,155

Miami County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2011	2012	2013	2014
Population ⁽¹⁾				
Miami County	102,506	102,506	102,506	102,506
Income ⁽²⁾				
Total Personal (in thousands)	\$3,794,875	\$4,016,288	\$4,140,935	\$4,131,094
Per Capita	\$37,021	\$39,181	\$40,397	\$40,301
Unemployment Rate ⁽³⁾				
Federal	8.5%	8.1%	7.4%	6.2%
State	7.9%	7.2%	7.4%	5.7%
Miami County	7.6%	7.0%	7.2%	5.3%
Civilian Work Force Estimates ⁽³⁾				
State	5,791,000	5,747,900	5,765,700	5,719,500
Miami County	53,100	52,400	52,100	51,800

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

2015	2016	2017	2018	2019	2020
102,506	102,506	102,506	102,506	102,506	102,506
\$4,299,307	\$4,474,387	\$4,678,271	\$4,893,636	\$5,022,486	\$5,022,486
\$41,942	\$43,650	\$45,639	\$47,740	\$48,997	\$48,997
5.3%	4.9%	4.4%	3.9%	3.7%	8.1%
4.9%	4.9%	5.0%	4.6%	4.1%	8.1%
4.4%	4.3%	4.2%	3.9%	3.7%	7.0%
5,700,300	5,713,100	5,780,000	5,754,900	5,802,300	5,754,300
52,200	52,600	53,700	53,200	54,100	54,200



Miami County, Ohio

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2020		
		Number of Employees	Rank	Percentage of Total Employment
Clopay Bldg./Products	Manufacturing	1,395	1	2.57%
Upper Valley Medical Center	Hospital	956	2	1.76%
F & P America	Manufacturing	876	3	1.62%
ConAgra	Manufacturing	868	4	1.60%
Miami County	Government	815	5	1.50%
Collins Aerospace	Manufacturing	625	6	1.15%
Troy City Schools	School	545	7	1.01%
Hobart Corporation	Manufacturing	509	8	0.94%
ITW/Hobart Corporation	Manufacturing	375	9	0.69%
Piqua City Schools	School	353	10	0.65%
Total		<u>7,317</u>		
Total Employment within the County		<u><u>54,200</u></u>		

Employer	Nature of Business	2011		
		Number of Employees	Rank	Percentage of Total Employment
Upper Valley Medical Center	Hospital	1,580	1	2.98%
Miami County	Government	825	2	1.55%
Meijer Distribution	Warehouse	745	3	1.40%
Goodrich Corporation	Manufacturing	718	4	1.35%
ConAgra	Manufacturing	658	5	1.24%
Troy City School District	School	641	6	1.21%
F & P America	Manufacturing	601	7	1.13%
ITW/Hobart BrothersCompany	Manufacturing	593	8	1.12%
Hobart Corporation	Manufacturing	547	9	1.03%
Evenflo Juvenile Furniture Company	Manufacturing	289	10	0.54%
Total		<u>7,197</u>		
Total Employment within the County		<u><u>53,100</u></u>		

Source: County Auditor's Office

Miami County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2011	2012	2013	2014	2015
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	11.00	11.50	10.00	11.00	11.50
Auditor	21.00	24.50	27.00	25.50	25.50
Treasurer	5.00	5.00	5.50	5.50	4.00
Prosecutor	9.50	10.50	12.00	11.00	11.00
Planning and Zoning	0.00	0.00	0.00	0.00	0.00
Elections	7.00	6.00	8.00	10.00	7.50
Records Center	6.00	5.50	6.00	6.00	6.00
Building Regulations	0.00	0.00	0.00	0.00	0.00
Maintenance	9.00	9.50	10.50	10.50	10.50
Department of Development	13.00	13.00	15.00	18.00	16.00
Judicial					
Law Library	0.50	0.50	0.50	0.50	0.50
Common Pleas Court	13.00	13.00	14.00	14.50	14.50
Probate Court	5.00	5.00	5.00	5.00	5.00
Municipal Court	26.50	26.50	27.00	25.50	28.00
Juvenile Court	16.00	13.50	21.50	22.00	21.50
Public Defender	5.50	5.50	5.50	4.50	5.50
Clerk of Courts	24.00	26.50	25.00	26.50	25.50
Public Safety					
Coroner	1.00	1.00	1.00	1.00	1.00
Communication Center - 911	26.00	23.00	25.00	25.00	25.50
Sheriff	84.00	84.00	101.50	103.00	104.50
Adult Probation	1.50	1.50	1.00	1.00	0.00
Juvenile Probation	5.00	8.00	5.00	5.00	0.00
Juvenile Detention Center	26.00	27.00	27.50	29.00	27.50
Juvenile Rehabilitation Center	31.50	27.00	24.50	32.00	32.00
Public Works					
Water Districts	2.00	2.00	2.00	4.00	4.00
Sanitary Sewer	6.00	5.50	6.50	6.50	6.00
Transfer Station	18.00	16.50	14.50	14.50	14.50
Engineering	40.00	40.00	39.00	41.00	40.00
Transit	2.00	2.00	2.00	2.00	2.00
Health					
Board of Health	26.50	25.00	25.50	28.50	28.00
Dog and Kennel	5.50	5.50	5.50	5.50	5.50
Riverside MRDD	121.00	118.50	118.50	115.00	101.00
FCFC / Help Me Grow	3.50	4.00	3.00	4.00	0.00
WIC	5.50	5.50	5.50	5.00	5.00
Tri-County	14.00	11.00	14.00	14.00	17.00

Miami County, Ohio

2016	2017	2018	2019	2020
10.00	11.00	10.00	11.00	11.00
25.50	26.50	25.00	26.00	26.50
4.50	4.50	4.50	5.00	5.00
11.00	10.00	10.50	10.00	10.50
0.00	0.00	0.00	0.00	0.00
7.50	6.00	6.50	7.00	5.50
6.00	6.00	5.50	5.50	5.50
0.00	0.00	0.00	0.00	0.00
10.00	11.50	9.00	11.00	10.00
16.00	18.00	18.00	19.00	20.00
0.50	0.50	0.50	0.50	0.50
15.50	16.50	12.00	15.00	19.50
5.00	5.00	5.00	5.00	5.00
29.50	29.50	28.00	29.00	27.50
20.50	20.50	20.00	19.50	18.00
5.50	5.50	5.50	6.50	6.00
26.50	26.00	25.00	26.00	25.00
1.00	1.00	1.00	1.00	1.00
26.50	22.50	26.50	26.00	27.00
106.50	106.50	106.00	119.00	120.50
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
25.50	26.50	25.00	27.00	27.50
31.00	27.50	29.00	26.00	30.50
4.00	4.00	4.00	4.00	4.00
6.00	6.00	6.00	6.00	6.00
15.50	16.50	14.50	16.50	15.50
43.50	38.50	36.00	34.00	37.00
2.00	2.00	2.50	2.50	2.50
33.50	37.50	38.50	37.50	43.00
6.00	6.00	3.00	6.00	7.00
94.50	67.00	70.50	70.00	76.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
20.00	27.00	24.00	25.50	26.50

(Continued)

Miami County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Human Services					
Children's Services	31.00	30.50	32.50	31.00	34.50
Veteran Services	5.50	6.50	7.00	7.50	7.50
Child Support Enforcement Agency	21.00	21.50	20.50	21.50	20.00
Jobs and Family Services	43.50	39.50	37.00	39.50	40.00
David L Brown Youth Center	10.00	9.50	9.00	9.00	8.50
Victim Witness Program	3.00	4.00	3.00	4.00	4.50
Conservation and Recreation					
Soil and Water Conservation	6.00	5.00	5.00	5.00	5.00
Park District	36.00	38.00	39.00	36.50	41.00
	<u>747.00</u>	<u>737.50</u>	<u>767.00</u>	<u>786.00</u>	<u>767.00</u>

Source: Miami County Auditor

Miami County, Ohio

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
33.00	28.50	29.50	21.00	0.00
6.50	7.00	7.00	8.50	6.50
19.00	21.00	22.00	25.00	0.00
35.00	36.50	31.50	35.00	82.50
9.50	0.00	0.00	0.00	0.00
3.50	3.50	4.50	4.50	4.50
5.00	5.00	5.00	5.00	5.00
<u>43.50</u>	<u>38.50</u>	<u>48.00</u>	<u>48.00</u>	<u>37.50</u>
<u>764.00</u>	<u>725.50</u>	<u>719.00</u>	<u>744.00</u>	<u>755.50</u>

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2011	2012	2013	2014
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	1,818	1,825	1,829	1,845
Number of Public Hearings	24	27	17	23
Auditor				
Number of Non-exempt Conveyances	1,861	1,499	2,485	2,263
Number of Exempt Conveyances	1,365	2,135	1,590	1,544
Number of Real Estate Transfers	3,226	3,634	4,075	3,807
Number of General Warrants Issued	25,207	23,819	23,391	20,698
Number of Payroll Warrants Issued	21,949	21,472	21,454	21,494
Number of Receipt Pay-ins Issued	22,289	19,084	20,329	20,172
Treasurer				
Number of Parcels Billed ***	49,982	50,073	50,164	50,506
Number of Parcels Collected ***	47,631	47,616	47,518	47,505
Prosecuting Attorney				
Number of Criminal Cases - Common Pleas	426	506	510	523
Number of Criminal Cases - Juvenile Court	1,548	1,293	1,143	906
Board of Elections				
Number of Registered Voters	68,220	70,675	69,695	70,960
Number of Voters Last General Election	35,107	52,014	14,547	31,517
Percentage of Registered Voters that Voted	47.97%	73.90%	20.87%	44.42%
Recorder				
Number of Deeds Recorded	3,122	3,229	4,019	3,395
Number of Mortgages Recorded	4,106	4,974	5,164	3,540
Number of Military Discharges Recorded	10	9	10	17
Buildings and Grounds				
Number of Buildings	36	35	35	37
Square Footage of Buildings	500,161	408,874	408,874	483,256
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	915	846	673	648
Number of Criminal Cases Filed	426	506	477	523
Number of Domestic Cases Filed	509	473	422	405

Miami County, Ohio

2015	2016	2017	2018	2019	2020
1,825	1,830	1,735	1,683	1,871	1,657
132	24	25	8	21	14
2,510	1,479	1,397	1,329	2,825	2,830
1,494	2,631	2,676	2,916	1,420	1,444
4,004	4,110	4,073	4,245	4,245	4,274
19,675	20,196	18,945	18,417	18,565	16,434
22,631	21,386	22,533	21,824	21,495	21,849
18,686	18,036	18,145	18,665	18,767	16,869
50,657	50,830	50,772	50,977	51,410	51,859
47,813	48,451	48,475	48,684	49,251	49,718
569	725	609	690	621	501
1,154	856	968	746	726	621
68,801	72,259	73,018	74,342	71,743	75,470
34,667	53,940	22,889	42,223	16,649	58,362
49.94%	74.65%	31.35%	56.79%	23.21%	77.33%
3,630	4,058	3,997	3,979	4,158	3,817
3,928	4,364	3,977	3,849	4,175	5,926
88	13	183	174	135	51
37	37	37	37	37	33
483,256	483,256	483,265	506,256	511,957	491,509
566	567	515	487	505	339
569	725	609	690	621	501
420	352	383	396	396	304

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2011	2012	2013	2014
Probate Court				
Number of Estates Filed	618	631	534	537
Number of Guardianships Filed	66	60	67	62
Number of Adoptions Filed	42	48	34	37
Number of Marriages Filed	620	652	666	658
Juvenile Court				
Number of Civil Cases Filed	2,944	2,923	2,637	2,744
Number of Criminal / Delinquent Cases	1,261	971	845	906
Number of Traffic Cases	572	571	478	464
Number of Adult Cases	138	116	100	113
Number of Unruly Cases	323	322	298	290
Municipal Court				
Number of Civil Cases Filed	2,921	2,908	2,184	2,029
Number of Criminal and Traffic Cases Filed	15,164	17,310	16,801	16,556
Clerk of Courts				
Number of Domestic relations Cases Filed	509	473	422	405
Number of Civil Cases Filed	915	846	673	648
Number of Criminal Cases Filed	452	506	510	523
Number of Domestic Violence Cases Filed	326	336	392	304
Number of Appeals Filed	32	26	44	36
Number of Certificates of Judgement Filed	3,570	3,904	3,452	4,095
Number of Titles Issued	41,891	42,958	44,174	45,601
Public Safety				
Sheriff				
Jail Operation				
Average Daily Jail Census	99	106	N/A	N/A
Prisoners Booked	2,600	2,380	2,330	2,385
Prisoners Released	2,614	2,385	2,341	2,411
Enforcement				
Number of Citations Issued	1,461	2,327	2,274	2,269
Number of Warrants Served	584	616	478	85
Number of Calls for Service	20,189	20,970	21,508	21,317
Number of Sheriff Sales - Real Estate	549	369	510	260

Miami County, Ohio

2015	2016	2017	2018	2019	2020
542	550	547	492	632	514
73	49	71	54	51	72
48	71	48	55	51	23
628	657	681	672	632	568
2,661	2,599	2,439	2,479	2,038	1,785
866	856	726	517	726	373
475	535	560	495	560	368
158	137	103	79	103	92
288	275	242	229	242	248
2,191	2,253	2,612	2,703	2,928	2,057
15,708	16,342	16,504	16,284	14,745	11,089
420	366	383	361	408	336
566	567	515	487	505	336
569	725	609	690	621	501
365	352	375	396	396	304
29	25	33	31	22	18
3,257	2,672	4,321	506	579	550
47,431	46,789	47,075	45,156	45,855	42,460
N/A	N/A	N/A	N/A	N/A	N/A
2,388	2,569	2,966	3,343	3,097	1,855
2,358	2,615	2,952	3,385	3,094	1,947
1,769	1,818	1,871	1,591	1,527	1,386
37	103	157	189	2,388	1,835
19,267	19,000	21,425	19,729	23,463	21,539
192	254	210	143	101	38

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2011	2012	2013	2014
Disaster Services				
Number of Calls for Service	142,816	133,501	153,072	152,671
Number of 9-1-1 Calls/Texts	85,850	74,584	68,612	89,505
Coroner				
Number of Cases Investigated	230	200	88	60
Number of Autopsies Performed	37	54	39	50
Public Works				
Engineer				
Miles of Road Resurfaced	13.00	9.00	10.53	15.11
Number of Bridges Replaced / Improved	15	10	11	7
Number of Culverts Built / Replaced / Improved	32	28	53	40
Building Department				
Number of Residential Permits Issued	307	116	114	114
Number of Commercial Permits Issued	295	419	368	335
Number of Inspections Performed	7,200	5,350	4,820	4,490
Sewer District				
Number of Tap-ins	13	31	97	12
Number of Customers	2,262	2,336	2,545	2,618
Water District				
Number of Tap-ins	8	6	5	7
Number of Customers	1,887	1,882	1,909	1,907
Health				
Dog and Kennel				
Number of Dog Tags Sold - Regular	19,722	19,640	19,937	19,248
Number of Dog Tags Sold - Kennel Sets	95	73	76	31
Board of Developmental Disabilities				
Number of Students Enrolled				
Early Intervention Program	128	127	106	115
Preschool Program	16	14	16	14
Number Employed at Workshop	132	130	122	121
Mental Health				
Average Client Count - Intensive	393	294	140	158
Average Client Count - Non-intensive	10,243	10,602	14,034	11,454
Average Client Count - Early Intervention	294	119	26	12

Miami County, Ohio

2015	2016	2017	2018	2019	2020
144,451	100,300	90,934	93,374	102,744	95,891
91,157	65,370	59,165	59,974	62,110	54,389
229	250	252	241	238	296
60	51	58	43	40	53
11.00	22.00	25	23	22	33
9	12	4	4	4	5
39	87	70	68	55	60
144	152	186	219	202	520
392	498	401	575	415	283
5,360	6,500	4,639	4,700	4,509	5,092
11	22	26	23	18	14
2,724	2,879	2,904	2,918	3,014	3,012
14	25	31	16	22	17
1,937	1,984	2,046	2,136	2,119	2,151
18,761	17,817	17,614	17,193	16,600	16,543
25	24	26	28	24	13
114	152	243	255	310	247
N/A	N/A	N/A	N/A	N/A	N/A
N/A	89	106	0	N/A	N/A
210	211	314	257	241	423
4,732	7,487	12,122	28,527	27,191	7,492
20	21	24	12	10	8

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2011	2012	2013	2014
Human Services				
Job and Family Services				
Average Client Count - Food Stamps	50,316	46,740	46,176	47,124
Average Client Count - Disability Assistance	852	804	600	396
Average Client Count - WIA	21,066	21,275	17,646	29,304
Childrens Services				
Average Client Count - Foster Care	70	74	67	64
Average Client Count - Adoption	7	3	13	1
Veterans Services				
Number of Clients Served	883	1,043	1,190	894
Amount of Financial Assistance Paid	513,838	582,725	613,131	431,093
Conservation and Recreation				
Parks				
Number of Parks	15	15	15	15
Total Acreage	2,037	2,037	2,037	2,037
Miles of Trails	31.00	41.00	30.00	38.00

Source: County Auditor's Office

*** = Tax Year, Not Collection Year

Miami County, Ohio

2015	2016	2017	2018	2019	2020
47,688	47,448	44,580	41,460	42,768	8,577
312	276	204	0	0	0
14,642	10,776	8,566	9,263	6,052	9,044
64	100	60	45	56	70
4	9	2	10	9	2
844	663	395	258	207	109
391,118	306,453	192,139	125,471	109,717	84,669
15	16	15	15	15	15
2,046	2,116	2,116	2,140	2,190	2,193
38.00	38.00	40.00	40.00	42.00	42.00

Miami County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2011	2012	2013	2014
Governmental Activities				
General Government				
Legislative				
Land	\$513,338	\$513,338	\$513,338	\$513,338
Construction in Progress	0	0	0	54,499
Buildings	30,827,682	35,205,636	35,392,639	35,392,639
Improvements Other than Buildings	80,050	80,050	80,050	80,050
Machinery and Equipment	4,861,781	5,179,706	5,467,335	5,555,230
Judicial				
Buildings	59,521	59,521	59,521	59,521
Machinery and Equipment	1,071,473	1,027,627	1,021,131	1,000,797
Public Safety				
Land	24,921	24,921	24,921	24,921
Buildings	7,700,216	8,432,010	8,432,010	8,432,010
Improvements Other than Buildings	30,948	30,948	30,948	30,948
Machinery and Equipment	7,361,807	7,617,859	7,699,911	7,629,222
Public Works				
Land	4,952,876	4,952,876	4,952,876	4,980,165
Buildings	2,120,659	2,120,659	2,120,659	2,120,659
Improvements Other than Buildings	105,694	105,694	105,694	105,694
Machinery and Equipment	4,971,189	5,010,565	5,123,108	5,310,041
Infrastructure	77,023,050	84,071,457	84,690,127	88,852,863
Health				
Land	26,600	26,600	26,600	26,600
Buildings	1,433,682	1,433,682	1,880,787	2,022,658
Improvements Other than Buildings	30,992	42,314	42,314	42,314
Machinery and Equipment	1,510,914	1,706,230	1,762,989	1,778,011
Human Services				
Buildings	1,601,903	1,601,903	1,601,903	1,601,903
Improvements Other than Buildings	94,305	94,305	94,305	94,305
Machinery and Equipment	513,021	540,728	605,733	640,798
Total Governmental Cost	<u>\$146,916,622</u>	<u>\$159,878,629</u>	<u>\$161,728,899</u>	<u>\$166,349,186</u>

Source: County Auditor's Office

* Restated

Miami County, Ohio

2015	2016	2017	2018	2019	2020
*					
\$513,338	\$513,338	\$513,338	\$513,338	\$513,338	\$993,320
0	0	0	0	0	0
36,332,309	36,332,309	36,332,309	36,332,309	35,217,901	35,217,901
80,050	80,050	80,050	80,050	80,050	3,802,510
6,414,585	6,503,929	4,926,148	5,016,466	4,767,085	4,763,114
44,796	44,796	44,796	44,796	44,796	44,796
1,109,368	1,327,037	1,222,950	1,055,313	1,150,206	1,144,956
24,921	24,921	24,921	24,921	24,921	24,921
8,432,010	8,474,174	8,485,005	8,485,005	8,485,005	9,032,875
30,948	30,948	30,948	30,948	30,948	30,948
9,865,303	9,811,745	7,358,672	7,362,587	7,492,255	7,846,118
4,980,165	4,996,563	4,996,563	5,001,854	5,001,854	5,001,854
2,120,659	2,120,659	2,120,659	2,120,659	2,120,659	2,120,659
105,694	105,694	105,694	105,694	105,694	105,694
5,476,210	5,814,130	6,645,349	7,141,647	7,282,349	7,780,157
95,234,351	97,921,495	100,881,944	103,540,094	105,803,690	110,567,460
26,600	26,600	26,600	26,600	26,600	26,600
2,482,670	2,603,277	2,603,277	2,919,911	2,919,911	2,952,911
42,314	42,314	42,314	42,314	42,314	42,314
1,844,852	1,666,973	1,678,767	1,571,355	1,156,214	1,579,615
662,232	662,232	662,232	662,232	639,626	639,626
94,308	94,308	94,308	94,308	0	0
629,002	610,231	569,427	535,176	554,920	554,920
<u>\$176,546,685</u>	<u>\$179,807,723</u>	<u>\$179,446,271</u>	<u>\$182,707,577</u>	<u>\$183,460,336</u>	<u>\$194,273,269</u>



**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, 2020**

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

**MIAMI COUNTY, OHIO
SINGLE AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020**

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MIAMI COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures	Non-Cash Expenditures
U.S. Department of Agriculture				
<i>Passed through Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	05-PU-19	\$ 3,144	\$ 0
School Breakfast Program	10.553	05-PU-20	27,401	0
National School Lunch Program	10.555		0	24,157
National School Lunch Program	10.555	LL-P4-19	6,252	0
National School Lunch Program	10.555	LL-P4-20	54,870	0
Total Child Nutrition Cluster			<u>91,667</u>	<u>24,157</u>
<i>Passed through Ohio Department of Jobs and Family Services:</i>				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		373,818	0
Total SNAP Cluster			<u>373,818</u>	<u>0</u>
Total U.S. Department of Agriculture			<u>465,485</u>	<u>24,157</u>
U.S. Department of Housing and Urban Development (HUD)				
<i>Passed through Ohio Department of Development</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
	14.228	B-F-19-1BY-1	253,224	0
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-D-19-1BY-1	91,900	0
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-17-1BY-1	105,410	0
<i>Total CFDA #14.228</i>			<u>450,534</u>	<u>0</u>
Home Investment Partnerships Program	14.239	B-C-17-1BY-2	25,900	0
<i>Total CFDA #14.239</i>			<u>25,900</u>	<u>0</u>
Total U.S. Department of Housing and Urban Development (HUD)			<u>476,434</u>	<u>0</u>
U.S. Department of Justice				
<i>Passed Through Ohio Department of Criminal Justice Services</i>				
Coronavirus Emergency Supplemental Funding				
	16.034	2020-CE-CCF-2255	20,845	0
Coronavirus Emergency Supplemental Funding	16.034	2020-CE-LEF-2212	17,352	0
<i>Total CFDA #16.034</i>			<u>38,197</u>	<u>0</u>
Crime Victim Assistance	16.575	2020-VOCA-132925586	167,747	0
Crime Victim Assistance	16.575	2021-VOCA-133907440	33,983	0
<i>Total CFDA #16.575</i>			<u>201,730</u>	<u>0</u>
Total U.S. Department of Justice			<u>239,927</u>	<u>0</u>
U.S. Department of Labor				
<i>Passed through Area 7 Workforce Investment Board</i>				
Employment Service Cluster:				
Employment Service/Wagner-Peysner Funded Activities	17.207	SFY20	19,046	0
Total Employment Service Cluster			<u>19,046</u>	<u>0</u>
Trade Adjustment Assistance	17.245	SFY20	3,453	0
WIOA Cluster:				
WIA Adult Program:				
WIA Adult Program (FY 19)	17.258	N/A	241	0
WIA Adult Program (PY 19)	17.258	N/A	16,396	0
WIA Adult Program - OMJ Resource Sharing (FY 20)	17.258	N/A	62,614	0
WIA Adult Program - OMJ Resource Sharing (SFY 20)	17.258	N/A	494	0
<i>Total CFDA #17.258</i>			<u>79,745</u>	<u>0</u>
WIA Youth Activities:				
WIA Youth Activities (PY 18)	17.259	N/A	110	0
WIA Youth Activities (PY 19)	17.259	N/A	80,367	0
WIA Youth Activities (PY 20)	17.259	N/A	13,240	0
<i>Total CFDA #17.259</i>			<u>93,717</u>	<u>0</u>
National Dislocated Worker Grant:				
WIA Dislocated Worker Formula Grants - Opioids #3 Program	17.278	N/A	44,100	0
WIA Dislocated Worker Formula Grants - Opioids #3 Incr 2 Program	17.278	N/A	10,720	0
<i>Total CFDA #17.278</i>			<u>54,820</u>	<u>0</u>
Dislocated Worker Program:				
WIA Dislocated Worker Formula Grants (FY 19)	17.278	N/A	156,208	0
WIA Dislocated Worker Formula Grants (FY 20)	17.278	N/A	24,902	0
WIA Dislocated Worker Formula Grants - OMJ Resource Sharing (SFY 20)	17.278	N/A	986	0
WIA Dislocated Worker Formula Grants - Rapid Response	17.278	N/A	24,828	0
WIA Dislocated Worker Formula Grants - Business Resource Network	17.278	N/A	42	0
<i>Total CFDA #17.278</i>			<u>261,786</u>	<u>0</u>
Total WIOA Cluster			<u>435,248</u>	<u>0</u>
Total U.S. Department of Labor			<u>457,747</u>	<u>0</u>

(Continued)

MIAMI COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

Federal Grantor <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures	Non-Cash Expenditures
<u>U.S. Department of Transportation</u>				
<i>Passed through Ohio Department of Transportation</i>				
Federal Transit Cluster:				
Federal Transit Formula Grants	20.507	OH-2018-018-01	312,548	0
Federal Transit Formula Grants	20.507	OH-2020-013-00	646,777	0
Total Federal Transit Cluster			959,325	0
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	PID 108474	1,429	0
Highway Planning and Construction	20.205	PID 108424	7,584	0
Highway Planning and Construction	20.205	MIA-CR241 PID 107905	115,289	0
Highway Planning and Construction	20.205	MIA-CR25A PID 105626	206,211	0
Highway Planning and Construction	20.205	MIA-TR84 PID 102037	1,061,292	0
Total Highway Planning and Construction Cluster			1,391,805	0
<i>Passed through Ohio Department of Public Safety</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	STEP-2020	10,165	0
State and Community Highway Safety	20.600	STEP-2021	8,409	0
Total Highway Safety Cluster			18,574	0
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2020	17,789	0
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2021	9,066	0
Total CFDA #20.608			26,855	0
Total Passed through Ohio Department of Public Safety			45,429	0
Total U. S. Department of Transportation			2,396,559	0
<u>U.S. Department of the Treasury</u>				
<i>Passed through Ohio Office of Budget and Management</i>				
Coronavirus Relief Fund	21.019	HB481-CRF-Local	6,101,919	0
Total Passed through Ohio Office of Budget and Management			6,101,919	0
<i>Passed through Ohio Supreme Court</i>				
Coronavirus Relief Fund	21.019	20-RTG-0100	86,352	0
Total Passed through Ohio Supreme Court			86,352	0
Total CFDA #21.019			6,188,271	0
Total U.S. Department of the Treasury			6,188,271	0
<u>U.S. Department of Education</u>				
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Special Education-Grants for Infants and Families	84.181	H181A180024	82,574	0
Special Education-Grants for Infants and Families	84.181	H181A190024	109,020	0
Total CFDA #84.181			191,594	0
Total U.S. Department of Education			191,594	0
<u>General Services Administration</u>				
<i>Passed through Ohio Secretary of State</i>				
2018 HAVA Election Security Grant	90.404	N/A	6,072	0
2018 HAVA Election Security Grant	90.404	N/A	87,627	0
2018 HAVA Election Security Grant	90.404	N/A	915	0
Total General Services Administration			94,614	0
<u>U.S. Department of Homeland Security</u>				
<i>Passed through Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	EMC-2019-EP-00005	78,353	0
Emergency Management Performance Grants	97.042	EMC-2020-EP-00004	22,889	0
Total U.S. Department of Homeland Security			101,242	0

(Continued)

MIAMI COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA 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	66,434	0
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	N/A	384,222	0
Temporary Assistance for Needy Families	93.558	N/A	11,345	0
Total TANF Cluster			395,567	0
Child Support Enforcement	93.563	N/A	873,620	0
CCDF Cluster:				
Childcare and Development Block Grant	93.575	N/A	34,907	0
Total CCFD Cluster			34,907	0
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	72,217	0
Foster Care Title IV-E	93.658	G-1011-11-5085	222,528	0
Foster Care Title IV-E	93.658	G-1213-06-0240	97,809	0
<i>Total CFDA #93.658</i>			320,337	0
Adoption Assistance	93.659	G-1011-11-5084	256,735	0
Social Services Block Grant	93.667	N/A	617,857	0
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	N/A	33,861	0
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A	517,788	0
Total Medicaid Cluster Passed through the Ohio Department of Jobs and Family Services			517,788	0
<i>Total Passed through Ohio Department of Jobs and Family Services</i>			3,189,323	0
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	N/A	73,841	0
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A	351,366	0
Total Medicaid Cluster Passed through the Ohio Department of Developmental Disabilities			351,366	0
<i>Total Passed Through Ohio Department of Developmental Disabilities</i>			425,207	0
<i>Passed through Ohio Department of Health</i>				
Promoting Safe and Stable Families	93.556	5AU-20-C0055	3,360	0
Stephanie Tubbs Jones Child Welfare Service Program	93.645	5AU-20-C0055	2,372	0
<i>Total Passed through Ohio Department of Health</i>			5,732	0
Total U.S. Department of Health and Human Services			3,620,262	0
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 14,232,135	\$ 24,157

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, 2020

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, 2020. 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, 2020
(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 2020 is as follows:

Beginning Loans Receivable Balance at January 1, 2020	\$ 1,794,001
Loans Made	49,850
Loan Principal Repaid	<u>(388,544)</u>
Ending Loans Receivable Balance at December 31, 2020	<u>\$ 1,455,307</u>

NOTE 7: **MATCHING REQUIREMENTS**

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

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

Certified Public Accountants

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

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

The Honorable Keith Faber
Auditor of State
State of Ohio

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Miami County, Ohio, (the County) as of and for the year ended December 31, 2020, 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 18, 2021, wherein we noted the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. Also, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*.

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 may exist that have not been identified.

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.



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

June 18, 2021

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

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

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

The Honorable Keith Faber
Auditor of State
State of Ohio

Report on Compliance for Each Major Federal Program

We have audited Miami County, Ohio's (the County) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, 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, 2020.

Report on Internal Control over Compliance

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 18, 2021, which contained unmodified opinions on those financial statements, wherein we noted the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. Also, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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



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

June 18, 2021

**MIAMI COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

1. SUMMARY OF AUDITOR'S RESULTS

2020(i)	Type of Financial Statement Opinion	Unmodified
2020(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2020(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
2020(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2020(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2020(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
2020(v)	Type of Major Programs' Compliance Opinions	Unmodified
2020(vi)	Are there any audit findings under 2 CFR 200.516(a)?	No
2020(vii)	Major Programs (list): Coronavirus Relief Fund - Fund #21.019 Federal Transit Cluster - Federal Transit Formula Grants - CFDA #20.507 Highway Planning and Construction Cluster - Highway Planning and Construction - CFDA #20.205	
2020(viii)	Dollar Threshold: A/B Programs	Type A: \$750,000 Type B: All Others
2020(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 FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2020

The prior audit report, as of December 31, 2019, 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 7/29/2021

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