



Dave Yost • Auditor of State

**FINANCIAL CONDITION
MIAMI COUNTY**

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**FINANCIAL CONDITION
MIAMI COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures	Non-Cash Expenditures
U.S. Department of Agriculture				
<i>Passed through the Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	05-PU-13	10.553	\$4,545	
	05-PU-14		50,444	
Total School Breakfast Program			54,989	
Non-Cash Assistance (Food Distribution)				
National School Lunch Program		10.555		\$10,522
Cash Assistance				
National School Lunch Program	LL-P4-13	10.555	8,505	
	LL-P4-14		94,286	
Total National School Lunch Program			102,791	10,522
Total Child Nutrition Cluster			157,780	10,522
<i>Passed through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the				
Supplemental Nutrition Assistance Program	G-1011-11-5085/G-1011-11-5084	10.561	294,832	
Total U.S. Department of Agriculture			452,612	10,522
U.S. Department of Housing and Urban Development				
<i>Passed through the Ohio Department of Development</i>				
Community Development Block Grants/State's				
Program and Non-Entitlement Grants in Hawaii	B-F-12-1BY-1	14.228	12,441	
	B-F-13-1BY-1		367,588	
	B-C-11-1BY-1		25,854	
	B-C-13-1BY-1		62,825	
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			468,708	
Home Investment Partnerships Program	B-C-11-1BY-2	14.239	2,503	
	B-C-13-1BY-2		52,730	
Total Home Investment Partnerships Program			55,233	
Total U.S. Department of Housing and Urban Development			523,941	
U.S. Department of Justice				
<i>Passed through the Ohio Department of Criminal Justice Services</i>				
Crime Victim Assistance				
	2014VAGENE120	16.575	74,272	
	2015VAGENE120		20,018	
Total Crime Victim Assistance			94,290	
Edward Byrne Memorial Justice Assistance Grant Program	2013JGLLE5185	16.738	4,500	
Total U.S. Department of Justice			98,790	

**FINANCIAL CONDITION
MIAMI COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures	Non-Cash Expenditures
U.S. Department of Labor				
<i>Passed through Area 7 Workforce Investment Board</i>				
Workforce Investment Act (WIA) Cluster				
WIA - Adult Program	FY13	17.258	42,140	
WIA - Adult Program	PY13		3,575	
WIA - Adult Program	FY14		157,421	
WIA - Adult Program	PY14		71,921	
WIA - Adult Program	FY15		7,989	
WIA - Adult Program (Administrative)	FY13		492	
WIA - Adult Program (Administrative)	PY13		398	
WIA - Adult Program (Administrative)	FY14		804	
OMJ Branding			6,497	
Total WIA - Adult Program			<u>291,237</u>	
WIA - Youth Activities	PY12	17.259	54,220	
WIA - Youth Activities	PY13		88,221	
WIA - Youth Activities	PY14		10,848	
WIA - Youth Activities (Administrative)	PY13		18	
Total WIA - Youth Activities			<u>153,307</u>	
WIA - Dislocated Worker Formula Grants	PY12	17.278	25,399	
WIA - Dislocated Worker Formula Grants	FY13		185,941	
WIA - Dislocated Worker Formula Grants	PY13		10,604	
WIA - Dislocated Worker Formula Grants	FY14		65,692	
WIA - Dislocated Worker Formula Grants (Administrative)	FY13		254	
WIA - Dislocated Worker Formula Grants (Administrative)	PY13		1,015	
Total WIA - Dislocated Worker Formula Grants			<u>288,905</u>	
Total Workforce Investment Act Cluster			<u>733,449</u>	
Total U.S. Department of Labor			<u>733,449</u>	
U.S. Department of Transportation				
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction	MIA-CF25A-4.40	20.205	408,608	
	MIA-14-0.00		165,926	
	MIA-ELDEAN PH 3		43,836	
	MIA-33-2.23		24,501	
Total Highway Planning and Construction			<u>642,871</u>	
Federal Transit Formula Grants	OH-90-X733	20.507	74,905	
	OH-90-X750		408,832	
<i>Direct</i>				
Federal Transit Formula Grants	OH-90-X709		44,656	
Total Federal Transit Formula Grants			<u>528,393</u>	
<i>Passed through the Ohio Department of Transportation</i>				
Alcohol Impaired Driving Countermeasures Incentive Grants I	HVEO20135500000038400	20.601	23,565	
	HVEO20145500000038400		53,342	
Total Alcohol Impaired Driving Countermeasures Incentive Grants I			<u>76,907</u>	
Total U.S. Department of Transportation			<u>1,248,171</u>	
U.S. Election Assistance Commission				
<i>Passed through the Ohio Secretary of State</i>				
Help America Vote Act Requirements Payments		90.401	4,318	
Total U.S. Election Assistance Commission			<u>4,318</u>	

**FINANCIAL CONDITION
MIAMI COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures	Non-Cash Expenditures
U.S. Department of Education				
<i>Passed through the Ohio Department of Education</i>				
Special Education Preschool Grants	071142-PG-S1-2014		797	
<i>Passed through the Ohio Department of Health</i>				
Special Education - Grants for Infants and Families	55-1-002-1-HG-0514	84.181	88,065	
	55-1-002-1-HG-0615		4,019	
Total Special Education - Grants for Infants and Families			<u>92,084</u>	
Total U.S. Department of Education			<u>92,881</u>	
U.S. Department of Health and Human Services				
<i>Passed through the Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	G-1011-11-5085/G-1011-11-5084	93.556	76,114	
<i>Passed through the Ohio Department of Health</i>				
Promoting Safe and Stable Families	99-5AU-C-14-100-22-055	93.556	22,872	
Total Promoting Safe and Stable Families			<u>98,986</u>	
<i>Passed through the Ohio Department of Job and Family Services</i>				
Temporary Assistance for Needy Families	G-1011-11-5085/G-1011-11-5084	93.558	430,233	
Community-Based Child Abuse Prevention Grants	G-1011-11-5085/G-1011-11-5084	93.590	1,722	
Stephanie Tubbs Jones Child Welfare Services Program	G-1011-11-5085/G-1011-11-5084	93.645	76,715	
Child Support Enforcement	G-1011-11-5085/G-1011-11-5084	93.563	756,533	
Child Care and Development Block Grant	G-1011-11-5085/G-1011-11-5084	93.575	32,947	
Foster Care Title IV-E	G-1011-11-5085/G-1011-11-5084	93.658	370,606	
Adoption Assistance	G-1011-11-5085/G-1011-11-5084	93.659	428,127	
Social Services Block Grant	G-1011-11-5085/G-1011-11-5084	93.667	613,733	
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant		93.667	72,644	
Total Social Services Block Grant			<u>686,377</u>	
<i>Passed through the Ohio Department of Job and Family Services</i>				
Chafee Foster Care Independence Program	G-1011-11-5085/G-1011-11-5084	93.674	34,220	
Children's Health Insurance Program	G-1011-11-5085/G-1011-11-5084	93.767	6,781	
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program		93.778	252,322	
<i>Passed through the Ohio Department of Job and Family Services</i>				
Medical Assistance Program	G-1011-11-5085/G-1011-11-5084	93.778	451,593	
Total Medical Assistance Program			<u>703,915</u>	
Total U.S. Department of Health and Human Services			<u>3,627,162</u>	
U.S. Department of Homeland Security				
<i>Passed through the Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	2013-EP-00060-S01	97.042	84,053	
Homeland Security Grant Program	2011-SS-00070	97.067	7,439	
Total U.S. Department of Homeland Security			<u>91,492</u>	
Total Federal Assistance			<u>\$6,872,816</u>	<u>\$10,522</u>

See accompanying notes to the Federal Awards Expenditures Schedule

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**FINANCIAL CONDITION
MIAMI COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUB-RECIPIENTS

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

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

NOTE C - CHILD NUTRITION CLUSTER

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

NOTE D - FOOD DONATION PROGRAM

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

NOTE E - 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 federal 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 loan 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 2014 is as follows:

Beginning loans receivable balance as of January 1, 2014	\$2,145,950
Loans made	209,872
Loan principal repaid	<u>(392,961)</u>
Ending loans receivable balance as of December 31, 2014	<u>\$1,962,861</u>

NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require the 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.

**FINANCIAL CONDITION
MIAMI COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)**

NOTE G - PRIOR YEAR PROGRAM ADJUSTMENTS

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2009 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$8,514.01. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Federal Awards Expenditures Schedule since the underlying expenses occurred in prior reporting periods.



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Miami County Commissioners
Miami County Auditor
Miami County Treasurer
201 West Main Street
Troy, Ohio 45373

To the Board of County Commissioners, County Auditor, and County Treasurer:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, (the County) as of and for the year ended December 31, 2014, 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 24, 2015. Our report refers to other auditors who audited the financial statements of Riverside Training Industries, Inc. (discretely presented component unit), as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 24, 2015



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Miami County Commissioners
Miami County Auditor
Miami County Treasurer
201 West Main Street
Troy, Ohio 45373

To the Board of County Commissioners, County Auditor, and County Treasurer:

Report on Compliance for Each Major Federal Program

We have audited Miami County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Miami County's major federal programs for the year ended December 31, 2014. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect 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 our audit provides a reasonable basis for our compliance opinion on the County's major programs. 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 compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined 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, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *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 federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement 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 would not necessarily 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.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Federal Awards Expenditures Schedule Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Miami County (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 24, 2015. We conducted our audit to opine on the County's basic financial statements. We have not performed any procedures to the audited financial statements subsequent to June 24, 2015. The accompanying federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements.

Miami County
Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control Over
Compliance Required by OMB Circular A-133
Page 3

We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

August 6, 2015

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**FINANCIAL CONDITION
MIAMI COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014**

1. SUMMARY OF AUDITOR'S RESULTS		
(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	<p>Workforce Investment Act (WIA) Cluster: CFDA #17.258 – WIA – Adult Program CFDA #17.259 – WIA – Youth Activities CFDA #17.278 – WIA – Dislocated Worker Formula Grants</p> <p>CFDA #20.205 – Highway Planning and Construction</p> <p>CFDA #20.507 – Federal Transit_Formula Grants</p> <p>CFDA #93.558 – Temporary Assistance for Needy Families</p> <p>CFDA #93.563 – Child Support Enforcement</p> <p>CFDA #93.778 – Medical Assistance Program</p>
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

FINANCIAL CONDITION
MIAMI COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2014

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2013-001	Material Weakness – Financial Statement Errors	No	This finding has been partially corrected and has been repeated as a Management Letter recommendation.

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Miami County, Ohio



2014

Comprehensive Annual Financial Report

Year Ended December 31, 2014



MIAMI COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2014

*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 24, 2015

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

The Comprehensive Annual Financial Report (CAFR) for Miami County, Ohio (the "County") for the fiscal year ended December 31, 2014 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, 2014

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

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

Miami County participates in two jointly governed organizations, the Tri-County Board of Recovery and Mental Health Services (Tri-County Board) and the West Central Ohio Network (West Con). Miami County is the fiscal agent for the Tri-County Board and therefore, the financial activity of the Board is included within the County's financial statements. These organizations are discussed further in Note 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 Residential Living, Inc.
- Miami County Community Action Council
- Miami Valley Regional Planning Commission
- Miami County Agricultural Society
- Miami County Humane Society, Inc.
- Miami County Private Industry Council

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

County Organization and Services:

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2014

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

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

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

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2014

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 2014 unemployment rate for Miami County decreased to 5.3% (2014) from 7.2% (2013), compared with a 5.7% rate for the State of Ohio and a 6.2% rate for the nation. Historically, Miami County has experienced a lower unemployment rate than that of the state or the nation.

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

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

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

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2014

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.

F&P America Manufacturing announced plans in January 2014 to build a 46,000 square foot warehouse. The \$2.5 million expansion will create thirty additional jobs and will allow the company to keep up with the demand for lighter metal. F&P makes suspension parts for General Motors and Honda, including modular and pedal assemblies, chassis systems and bumper beam supports. The company employs around 450 employees.

Nitto Denko Automotive Ohio announced plans in April 2014 to add a 20,000 square foot facility to its operations. The company employs around 290 employees and specializes in material conversion and custom fabrication for auto manufacturers and their suppliers, as well as other industries. The new warehouse will allow the company to create capacity for anticipated growth of the automotive industry.

Hobart Institute of Welding Technology began construction in May 2013 to add to its current facility with the goal of expanding the welding program to meet the growing demand for skilled welders around the world. The expansion includes fifty-two more welding booths for specialized training and has allowed the facility to operate at full capacity with the addition of up to fifty-two new students on each shift. The new 6,360 square foot facility contains fifty-two new arc welding booths, universally equipped for all processes for high-scheduling flexibility and a state-of-the-art fume exhaust system.

Meijer broke ground in June 2014 on a new dairy production facility in Tipp City. The 105,000 square foot facility will expand upon Meijer's 178 acre distribution center and will produce a variety of dairy products including milk, cottage cheese and yogurt which will be distributed to 100 stores in Ohio, Indiana, Illinois and Kentucky. The facility will be built in three phases over three years, with one phase opening each year. Phase I will focus on milk, juices and teas. The expansion is estimated to cost \$100 million and will employ around 100 new workers.

Kroger announced plans in October 2014 to rebuild and expand the Troy store. The 124,439 square foot Kroger Marketplace will be built perpendicular to the existing 60,000 square foot Kroger store, which will be demolished once construction on the new Kroger is complete. The store is expected to be one of the largest Kroger stores in the region.

Abbott Nutrition opened its new 250,000 square foot manufacturing facility in Tipp City which produces two of the company's fastest growing nutritional adult brands, Ensure and Glucerna. Abbott invested \$270 million in the facility which employs around 240 people. The facility specializes in aseptic packaging technology, allowing the company the benefits of expanding the use of new ingredients, shortening product development time and reducing energy use during manufacturing. The plant is focusing on the Ensure product line for the aging population. The first production line inside the plant can produce 800 bottles of Ensure per minute, or more than 1 million bottles a day. The company plans to build a second line to duplicate that output and over time it will expand production in Tipp City to include other liquid product lines.

MIAMI COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2014

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

Major Initiatives

Present:

Miami County Auditor

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

Miami County Engineer

During 2014 the Hemm Road Bridge #0.63 and the adjoining concrete retaining wall that channelizes the Leonard Ditch adjacent to the roadway were replaced. Roughly 260 feet of retaining wall had deteriorated significantly, requiring crews to demolish the old wall, form up a new wall, and seamlessly connect the wall to the abutments of the new bridge. Overall costs for replacement of the retaining wall and bridge was \$94,536, the majority of which was funded through the Miami County Bridge Levy.

Snodgrass Road Bridge #9.11 was also replaced due to significant structural deficiencies in the wood decking. Replacement of the structure using concrete beams became a priority. Bridge Levy dollars were used to pay the \$157,013 cost of this project.

Four bridge-related projects were contracted out during 2014. The first was replacement of the Swailes Road Bridge #2.94, which cost \$268,989 in Bridge Levy funds. This project replaced a load-rated wooden deck bridge with a state-of-the-art concrete beam structure that should remain serviceable for decades. Secondly, the Frederick-Garland Road Bridge #6.67 required pavement joint repairs at each end of the structure, costing \$15,257. In the third project, Brumbaugh Construction replaced the wooden floor decking on the Eldean Covered Bridge, the final phase in a series of renovations to the bridge that were begun in 2006. The cost for this renovation was \$103,897, with a federal grant supplying \$43,835 in

MIAMI COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2014***

material costs toward that total. Lastly, Piqua Steel Co. completed repair work to the Troy-Sidney Road Bridge #10.21 in order to keep the bridge serviceable until a total replacement can be undertaken in 2015.

MIA-CR25A-4.40 – The project consisted of repaving County Road 25A from Donn Davis Way to the Troy corporation limit. An additional \$408,608 was secured in Federal STP funds which went towards the total cost of \$681,013.

Future:

Miami County Engineer

Eldean Road/CSX Spur – Construction will begin in 2015 on the Eldean Road/CSX Spur overpass reconstruction project, which has been approved for up to \$3,626,530 in Federal STP funding. The total cost for the improvement is currently estimated at \$3,420,838 including construction, right-of-way, utility relocation, plan preparation and construction engineering. \$700,598 of the total cost constitutes the 20% local funding obligation. Current plans call for elimination of the existing substandard bridge overhead clearance of 9'-8" which is hit on average of 2-3 times per year. The road elevation will be lowered and the railroad tracks will be raised in order to provide increased clearance under the bridge. Additionally, Eldean Road will be widened from two to three lanes from County Road 25-A to the west approximately 0.33 miles and the traffic signal at the Eldean/County Road 25-A intersection will be upgraded as well. In conjunction with the railroad overpass work, the Eldean Road River Bridge will also be contracted out and replaced.

County Road 25A – The project consists of the reconstruction/widening of County Road 25A from Michaels Road to St. Rt. 571. This is a joint project with Tipp City and the estimated cost is \$4,000,000 and the county share is \$160,000. Sale date is July 2015.

Eldean Road Berm Stabilization – The project consists of overlaying and widening Eldean Road between Washington Road and Experiment Farm Road. The estimated cost is \$299,100 and the county share is \$59,820. Sale date is 2016.

MIA-CR25A-9.18 – The project consists of repaving County Road 25A from the Troy corporation line to the Piqua corporation line. The estimated cost is \$2,056,000 and the county share is \$514,000. Sale date is first quarter of 2017.

Troy-Sidney/Miami-Shelby County Line Rd. East Intersection: This project consists of improving sightlines and right-of-way clearances associated with the intersection of Troy-Sidney Road and Miami-Shelby County Line Road East. A grading improvement, to be completed in conjunction with the Troy-Sidney Road Bridge #10.21 replacement in 2015, will greatly improve safe passage through this area.

Bridge

Future major bridge improvement projects include the following:

<u>Project Name</u>	<u>Project Type</u>	<u>Estimated Cost</u>	<u>Estimated Completion Date</u>
Casstown-Sidney Road No. 6.32	Bridge Replacement	\$382,553	Sept. 2017
Eldean Road No. 3.51	Bridge Replacement	\$3,493,818	April 2016
Croft Mill Road No. 0.37	Bridge Replacement	\$1,391,000	April 2019

***Letter of Transmittal
For the Year Ended December 31, 2014***

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 fixed 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, 2014***

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, 2014, by Auditor of State, Dave Yost. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133.

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, 2013. 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-one of the past twenty-two fiscal years. I believe this current report continues to conform to the Certificate of Achievement program requirements, and I am submitting it to GFOA.

The publication of this 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, 2014***

Acknowledgments:

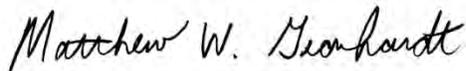
The publication of this report is the culmination of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much time and effort in gathering data for this report, particularly Jennifer D. Deal, 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, Tara Koehl, Vicki Purk, Missy Rougier, Lora Wagner and Beth Wheelock for their continued daily efforts throughout the year. In addition, I wish to thank the remaining staff of the County Auditor's Office for their contributions to the on-going operation of the office.

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

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

Respectfully,



Matthew W. Gearhardt
Miami County Auditor

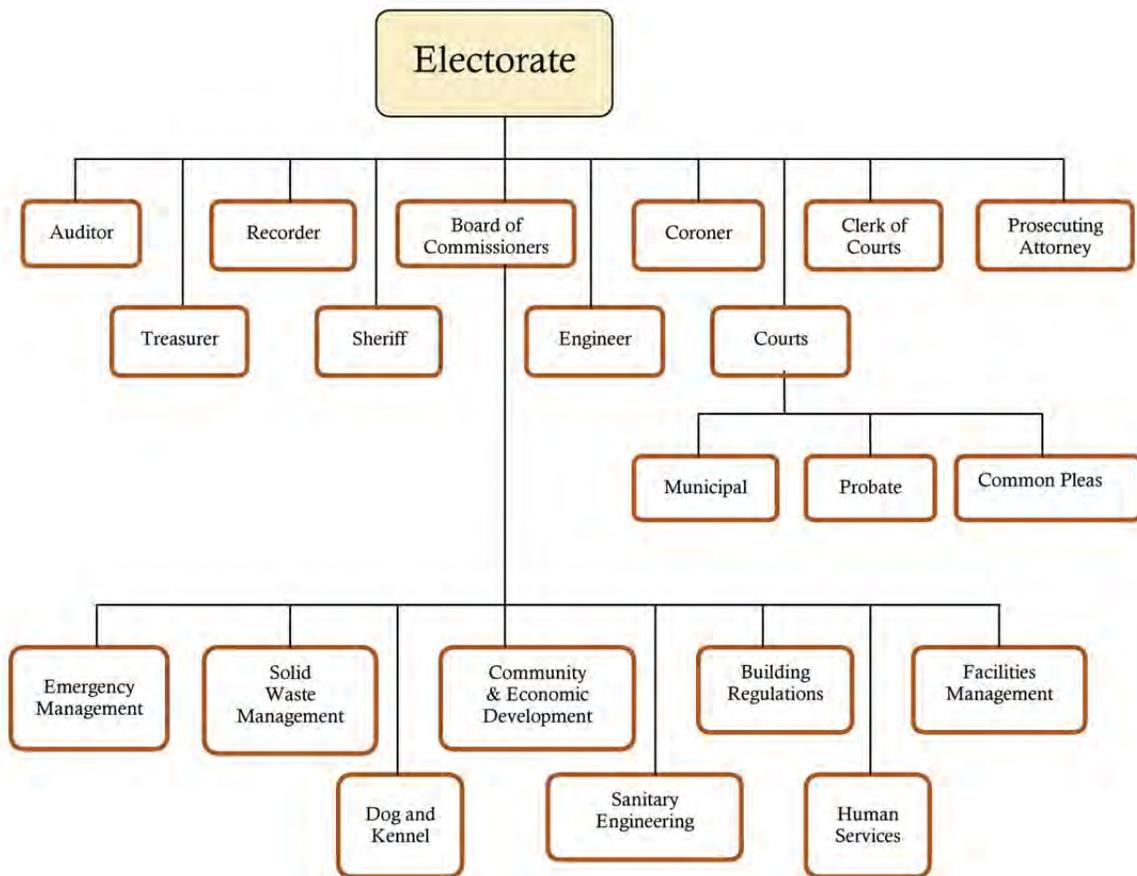
MIAMI COUNTY, OHIO

***List of Elected Officials
For the Year Ended December 31, 2014***

NAME	OFFICE	TERM
BOARD OF COUNTY COMMISSIONERS		
John O'Brien	President	01/01/07 - 12/31/14
Richard L. Cultice	Commissioner	05/12/11 - 01/01/17
John F. Evans	Commissioner	12/01/03 - 01/02/17
OTHER ELECTED OFFICIALS		
Matthew W. Gearhardt	Auditor	05/01/09 - 03/08/15
Jim Stubbs	Treasurer	09/19/11 - 09/01/17
Paul P. Huelskamp	Engineer	03/01/11 - 01/06/17
Jan A. Mottinger	Clerk of Courts	01/01/77 - 01/06/17
Jessica Lopez	Recorder	01/07/13 - 01/06/17
Charles A. Cox, Jr.	Sheriff	01/01/89 - 01/06/17
Anthony E. Kendell	Prosecutor	03/11/13 - 01/06/17
Stephen A. Huffman, M.D.	Coroner	01/07/13 - 01/06/17
COMMON PLEAS COURT		
Honorable Christopher M. Gee	Judge	12/06/10 - 12/31/16
Honorable Robert J. Lindeman	Administrative Judge	02/01/91 - 02/08/15
Probate Division:		
Honorable W. McGregor Dixon	Judge	02/09/09 - 02/08/15
COUNTY MUNICIPAL COURT		
Honorable Elizabeth S. Gutmann	Administrative Judge	01/01/00 - 12/31/17
Honorable Gary A. Nasal	Judge	03/11/13 - 12/31/15

MIAMI COUNTY, OHIO

**County Organizational Chart
For the Year Ended December 31, 2014**



County Boards and Committees

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



Government Finance Officers Association

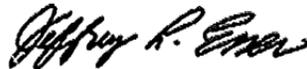
Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Miami County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013



Executive Director/CEO



FINANCIAL







Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Miami County
201 West Main Street
Troy, Ohio 45373

To the Board of County Commissioners, County Auditor, and County Treasurer:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, Ohio (the County), as of and for the year ended December 31, 2014, 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 preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider 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 to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, Ohio, as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gasoline Tax, Job and Family Services, and Board of Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling these statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 24, 2015



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, 2014. 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 2014 are as follows:

- ❑ In total, net position increased \$8,526,756. Net position of governmental activities increased \$7,067,748, which represents a 4.8% increase from 2013. Net position of business-type activities increased \$1,459,008, or 5.1% from 2013.
- ❑ General revenues accounted for \$34.8 million in revenue or 39.6% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$53 million or 60.4% of total revenues of \$87.8 million.
- ❑ The County had \$71.1 million in expenses related to governmental activities; only \$43.4 million of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$27 million in revenues and \$26.2 million in expenditures and other financing uses. The general fund's fund balance increased \$799,207 to a balance of \$18 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

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

Fund Financial Statements

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

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

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2014***

Unaudited

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

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

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

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

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

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MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2014***

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a comparison of 2014 to 2013 for both the Governmental and Business-Type Activities.

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current and other assets	\$93,387,077	\$87,583,497	\$7,191,317	\$6,061,436	\$100,578,394	\$93,644,933
Capital assets, net	102,538,306	99,949,078	36,559,498	37,136,217	139,097,804	137,085,295
Total assets	<u>195,925,383</u>	<u>187,532,575</u>	<u>43,750,815</u>	<u>43,197,653</u>	<u>239,676,198</u>	<u>230,730,228</u>
Long-term debt outstanding	20,868,645	21,985,302	13,390,641	14,153,113	34,259,286	36,138,415
Other liabilities	8,228,674	5,893,980	460,682	604,056	8,689,356	6,498,036
Total liabilities	<u>29,097,319</u>	<u>27,879,282</u>	<u>13,851,323</u>	<u>14,757,169</u>	<u>42,948,642</u>	<u>42,636,451</u>
Deferred Inflows of Resources	<u>12,815,162</u>	<u>12,708,139</u>	0	0	<u>12,815,162</u>	<u>12,708,139</u>
Net position						
Net investment in capital assets	86,005,206	84,623,128	23,324,831	23,150,045	109,330,037	107,773,173
Restricted	52,747,621	48,622,838	0	0	52,747,621	48,622,838
Unrestricted	<u>15,260,075</u>	<u>13,699,188</u>	<u>6,574,661</u>	<u>5,290,439</u>	<u>21,834,736</u>	<u>18,989,627</u>
Total net position	<u><u>\$154,012,902</u></u>	<u><u>\$146,945,154</u></u>	<u><u>\$29,899,492</u></u>	<u><u>\$28,440,484</u></u>	<u><u>\$183,912,394</u></u>	<u><u>\$175,385,638</u></u>

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MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2014**

Unaudited

Changes in Net position – The following table shows the changes in net position for the fiscal years 2014 and 2013:

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues						
Program Revenues:						
Charges for Services and Sales	\$17,023,551	\$14,881,486	\$9,136,204	\$9,575,043	\$26,159,755	\$24,456,529
Operating Grants and Contributions	18,045,777	21,332,101	0	0	18,045,777	21,332,101
Capital Grants and Contributions	8,300,509	8,977,920	496,824	802,818	8,797,333	9,780,738
Total Program Revenues	<u>43,369,837</u>	<u>45,191,507</u>	<u>9,633,028</u>	<u>10,377,861</u>	<u>53,002,865</u>	<u>55,569,368</u>
General Revenues:						
Property Taxes	13,026,616	12,673,082	0	0	13,026,616	12,673,082
Sales Taxes	16,400,267	15,653,671	0	0	16,400,267	15,653,671
Intergovernmental, Unrestricted	4,616,868	4,678,415	0	0	4,616,868	4,678,415
Investment Earnings	430,043	81,793	0	0	430,043	81,793
Miscellaneous	282,993	1,697,249	0	0	282,993	1,697,249
Total General Revenues	<u>34,756,787</u>	<u>34,784,210</u>	<u>0</u>	<u>0</u>	<u>34,756,787</u>	<u>34,784,210</u>
Total Revenues	<u>78,126,624</u>	<u>79,975,717</u>	<u>9,633,028</u>	<u>10,377,861</u>	<u>87,759,652</u>	<u>90,353,578</u>
Program Expenses:						
Public Safety	18,205,049	16,819,974	0	0	18,205,049	16,819,974
Health	16,925,372	16,571,844	0	0	16,925,372	16,571,844
Human Services	11,598,335	11,228,512	0	0	11,598,335	11,228,512
Conservation and Recreation	609,658	546,876	0	0	609,658	546,876
Public Works	8,455,479	11,004,745	0	0	8,455,479	11,004,745
General Government	14,860,827	14,297,379	0	0	14,860,827	14,297,379
Interest and Fiscal Charges	404,156	372,758	0	0	404,156	372,758
Business Type Activities:						
Water	0	0	1,361,687	1,420,753	1,361,687	1,420,753
Sewer	0	0	2,415,864	2,671,319	2,415,864	2,671,319
Transfer Station	0	0	4,136,491	4,924,796	4,136,491	4,924,796
Sheriff Police Rotary	0	0	259,978	327,898	259,978	327,898
Total Expenses	<u>71,058,876</u>	<u>70,842,088</u>	<u>8,174,020</u>	<u>9,344,766</u>	<u>79,232,896</u>	<u>80,186,854</u>
Total Change in Net Position	7,067,748	9,133,629	1,459,008	1,033,095	8,526,756	10,166,724
Beginning Net Position	<u>146,945,154</u>	<u>137,811,525</u>	<u>28,440,484</u>	<u>27,407,389</u>	<u>175,385,638</u>	<u>165,218,914</u>
Ending Net Position	<u>\$154,012,902</u>	<u>\$146,945,154</u>	<u>\$29,899,492</u>	<u>\$28,440,484</u>	<u>\$183,912,394</u>	<u>\$175,385,638</u>

MIAMI COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2014**

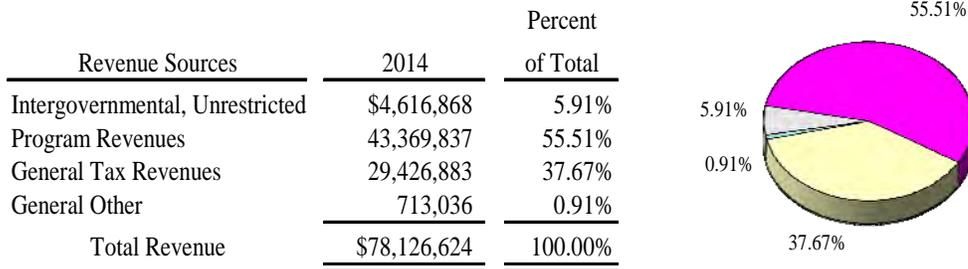
Unaudited

Governmental Activities

Net position of the County's governmental activities increased by \$7,067,748. This is primarily the result of additional charges for services received in 2014 and conservative spending across virtually all functions, when compared to revenues.

Tax revenue accounts for \$29,426,883 of the \$78,126,624 in total revenues for governmental activities. Property tax accounted for \$13,026,616, or approximately 44.3% of total tax revenue.

The County's net charges to users of governmental services totaled \$27,689,039. This amount was subsidized by the County's general revenues of \$34,756,787.



Business-Type Activities

Net position of the business-type activities increased by \$1,459,008. This amount is primarily attributable to conservative spending in light of reduced capital grant activity in 2014. These programs had revenues of \$9,633,028 and expenses of \$8,174,020 for fiscal year 2014. Business-type activities receive no support from tax revenues and remain self-supported.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$55,804,119, which is an increase from last year's total of \$52,570,303. 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, 2014 and 2013.

	Fund Balance December 31, 2014	Fund Balance December 31, 2013	Increase (Decrease)
General	\$17,958,471	\$17,159,264	\$799,207
Motor Vehicle and Gasoline Tax	5,819,766	5,617,164	202,602
Job and Family Services	1,273,317	1,173,502	99,815
Board of Developmental Disabilities	8,757,862	8,333,775	424,087
Permanent Improvement	851,412	494,491	356,921
Other Governmental	21,143,291	19,792,107	1,351,184
Total	<u>\$55,804,119</u>	<u>\$52,570,303</u>	<u>\$3,233,816</u>

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2014***

Unaudited

General Fund – The County's General Fund revenues exceeded the fund's expenditures by \$1,347,848. The General Fund's balance increased (overall) by \$799,207. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2014 Revenues	2013 Revenues	Increase (Decrease)
Taxes	\$17,082,006	\$16,446,067	\$635,939
Intergovernmental Revenues	2,812,871	2,830,759	(17,888)
Charges for Services	3,846,366	3,699,150	147,216
Licenses and Permits	1,468,819	1,062,543	406,276
Investment Earnings	407,609	112,375	295,234
Fines and Forfeitures	870,895	924,105	(53,210)
All Other Revenue	490,945	555,740	(64,795)
Total	\$26,979,511	\$25,630,739	\$1,348,772

Revenues increased 5.3% when compared with 2013. The increase in both sales and casino tax revenues along with higher charges for services and licenses and permits helped to offset the decrease across the remaining revenue sources. Investment earnings increased due to higher invested balances.

	2014 Expenditures	2013 Expenditures	Increase (Decrease)
Public Safety	\$10,835,613	\$10,044,742	\$790,871
Health	218,811	197,613	21,198
Human Services	2,185,182	2,372,649	(187,467)
Conservation and Recreation	410,818	413,569	(2,751)
Public Works	215,418	217,064	(1,646)
General Government	11,765,821	11,362,059	403,762
Total	\$25,631,663	\$24,607,696	\$1,023,967

Expenditures increased 4.2% when compared with 2013. Public safety and general government functions accounted for the majority of the increase. Both increases, while expected, remained well below budgeted expectations. A large portion of the Public Safety increase was due to the partial re-opening of the Miami County Incarceration Facility, which closed at the end of 2009.

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2014***

Unaudited

Motor Vehicle and Gasoline Tax Fund – Revenues decreased by 1.4% and expenditures increased by 8.3% in 2014 when comparing to 2013. Overall the fund balance increased by \$202,602 on revenues of \$8.8 million and expenditures of \$8.8 million. The bulk of the increase in 2014 is related to higher roadway supplies inventory at year end 2014 due to a milder early winter in 2014.

Job and Family Services Fund – Revenues and expenditures increased by 24.7% and 16.8% respectively in 2014 when comparing to 2013. Overall the fund balance increased by \$99,815 on revenues of \$3.8 million and expenditures of \$3.7 million. The increase in revenues was primarily a result of overall reimbursements received from other sources.

Board of Developmental Disabilities Fund – Revenues decreased by 2.6% and expenditures increased by .2% in 2014 when comparing to 2013. The fund balance increased by \$424,087 in 2014. The decrease in revenues was primarily due to a decrease in grants received. Increased support payments account for the majority of the increase in expenditures.

Permanent Improvement Fund – The balance in this fund can fluctuate by 50% or more in a given year because this fund is utilized to account for the majority of the County's capital improvements. The level of funding and expenditures vary depending on the County's capital plans for the given year. During 2014, the fund balance increased by \$356,921 as a result of reduced capital improvements.

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 2014 the County amended its General Fund budget several times, none significant.

For the General Fund, final budget basis revenue of \$23.2 million increased by \$179,000 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 \$1.1 million in Public Safety, and \$1.2 million in General Government. The large variances in both Public Safety and General Government are due to imposed expenditure restraints.

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2014***

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2014 the County had \$139,097,804 net of accumulated depreciation invested in capital assets for its governmental and business-type activities. Of this total, \$102,538,306 was related to governmental activities and \$36,559,498 to the business-type activities.

Governmental activities largest increases occurred in the machinery and equipment and infrastructure categories.

Acquisitions in the business-type activities amounted to \$404,236. The Sewer and Transfer Station funds accounted for all of the acquisitions in 2014.

The following table summarizes the County's capital assets as of December 31, 2014 and December 31, 2013:

	Governmental Activities		Increase (Decrease)
	2014	2013	
Land	\$5,545,024	\$5,517,735	\$27,289
Construction in Progress	54,499	0	54,499
Total Non-Depreciable Capital Assets	5,599,523	5,517,735	81,788
Buildings	49,629,390	49,487,519	141,871
Improvements Other Than Buildings	353,311	353,311	0
Machinery and Equipment	21,914,099	21,680,207	233,892
Infrastructure	88,852,863	84,690,127	4,162,736
Less: Accumulated Depreciation	(63,810,880)	(61,779,821)	(2,031,059)
Total Depreciable Capital Assets	96,938,783	94,431,343	2,507,440
Totals	\$102,538,306	\$99,949,078	\$2,589,228
	Business-Type Activities		Increase (Decrease)
	2014	2013	
Land	\$90,000	\$90,000	\$0
Total Non-Depreciable Capital Assets	90,000	90,000	0
Buildings	3,836,035	3,836,035	0
Improvements Other Than Buildings	42,281,933	41,998,858	283,075
Machinery and Equipment	1,399,261	1,336,396	62,865
Less: Accumulated Depreciation	(11,047,731)	(10,125,072)	(922,659)
Total Depreciable Capital Assets	36,469,498	37,046,217	(576,719)
Totals	\$36,559,498	\$37,136,217	(\$576,719)

Additional information on the County's capital assets can be found in Note 9.

MIAMI COUNTY, OHIO

***Management's Discussion and Analysis
For the Year Ended December 31, 2014***

Unaudited

Debt

At December 31, 2014, the County had \$18.08 million in bonds outstanding, \$1,240,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2014 and December 31, 2013:

	<u>2014</u>	<u>2013</u>
Governmental Activities:		
General Obligation Bonds	\$11,533,100	\$12,125,950
Superfund Site Liability	6,258,450	6,759,940
Compensated Absences	<u>3,077,095</u>	<u>3,099,412</u>
Total Governmental Activities	<u>20,868,645</u>	<u>21,985,302</u>
Business-Type Activities:		
General Obligation Bonds	6,551,899	7,164,050
OPWC Loans	729,175	770,850
OWDA Loans	5,953,593	6,051,272
Landfill Postclosure Care Liability	29,267	28,863
Compensated Absences	<u>126,707</u>	<u>138,078</u>
Total Business-Type Activities	<u>13,390,641</u>	<u>14,153,113</u>
Totals	<u>\$34,259,286</u>	<u>\$36,138,415</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, 2014, the County's outstanding debt was below the legal limit. Additional information on the County's long-term debt can be found in Note 14.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

From 1990 through 2008 Miami County's employment has been better than both the state and national rate. During 2013, the County's unemployment rate was 7.2% while the State had a 7.5% unemployment rate. In 2014, the County's unemployment rate decreased to 5.3% and the State decreased to 5.7%

While Miami County remains in good financial shape, the County's budget for the general fund in 2015 is very conservative. Total revenues for 2015 are projected to be \$24.3 million, which is 7.0% less than what was actually received on a cash basis in fiscal year 2014. The General Fund's anticipated expenses are projected to increase 13.7% from \$25.5 million on a cash basis in 2014 to \$29.0 million in 2015. Our Sales Tax for 2015 is projected to be \$15.7 million due to the .25% tax increase effective October 2009. Early indications show that 2015 investment income should meet or exceed 2014 earnings if current interest rates remain steady.

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.



MIAMI COUNTY, OHIO

Statement of Net Position
December 31, 2014

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
Assets:				
Cash and Cash Equivalents	\$ 25,763,460	\$ 2,426,480	\$ 28,189,940	\$ 336,161
Cash and Cash Equivalents with Fiscal Agent	800,335	0	800,335	0
Investments	32,667,005	4,194,269	36,861,274	1,511,165
Receivables:				
Taxes	15,744,831	0	15,744,831	0
Accounts	513,365	566,360	1,079,725	113,068
Intergovernmental	15,177,217	0	15,177,217	0
Interest	47,574	0	47,574	0
Loans	1,962,861	0	1,962,861	0
Internal Balances	(4,208)	4,208	0	0
Due from Primary Government	0	0	0	22,224
Inventory of Supplies at Cost	511,039	0	511,039	2,558
Prepaid Items	203,598	0	203,598	16,637
Non-Depreciable Capital Assets	5,599,523	90,000	5,689,523	130,000
Depreciable Capital Assets, Net	96,938,783	36,469,498	133,408,281	999,172
Total Assets	195,925,383	43,750,815	239,676,198	3,130,985
Liabilities:				
Accounts Payable	1,149,105	227,836	1,376,941	6,025
Accrued Wages and Benefits	1,236,708	52,077	1,288,785	71,848
Intergovernmental Payable	430,020	158,789	588,809	0
Claims Payable	347,863	0	347,863	0
Due to Others	0	0	0	3,792
Due to Component Unit	22,224	0	22,224	0
Accrued Interest Payable	42,754	21,980	64,734	0
General Obligation Notes Payable	5,000,000	0	5,000,000	0
Long Term Liabilities:				
Due Within One Year	2,967,696	996,631	3,964,327	0
Due in More Than One Year	17,900,949	12,394,010	30,294,959	0
Total Liabilities	29,097,319	13,851,323	42,948,642	81,665
Deferred Inflows of Resources:				
Property Tax Levy for Next Fiscal Year	12,815,162	0	12,815,162	0

MIAMI COUNTY, OHIO

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
Net Position:				
Net Investment in Capital Assets	86,005,206	23,324,831	109,330,037	1,129,172
Restricted For:				
Capital Projects	6,801,079	0	6,801,079	0
Debt Service	41,396	0	41,396	0
Public Safety	8,570,017	0	8,570,017	0
Health	8,936,506	0	8,936,506	0
Human Services	15,177,243	0	15,177,243	0
Public Works	10,443,635	0	10,443,635	0
General Government	2,777,745	0	2,777,745	0
Unrestricted	15,260,075	6,574,661	21,834,736	1,920,148
Total Net Position	\$ 154,012,902	\$ 29,899,492	\$ 183,912,394	\$ 3,049,320

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Statement of Activities
For the Year Ended December 31, 2014

	Program Revenues			
Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:				
Public Safety	\$ 18,205,049	\$ 5,199,014	\$ 2,511,239	\$ 203,295
Health	16,925,372	959,397	7,365,321	0
Human Services	11,598,335	2,463,601	7,515,539	0
Conservation and Recreation	609,658	0	0	0
Public Works	8,455,479	2,024,401	0	8,070,211
General Government	14,860,827	6,377,138	653,678	27,003
Interest and Fiscal Charges	404,156	0	0	0
Total Governmental Activities	71,058,876	17,023,551	18,045,777	8,300,509
Business-Type Activities:				
Water	1,361,687	1,719,875	0	126,146
Sewer	2,415,864	2,058,286	0	352,541
Transfer Station	4,136,491	5,049,832	0	18,137
Sheriff Police Rotary	259,978	308,211	0	0
Total Business-Type Activities	8,174,020	9,136,204	0	496,824
Total Primary Government	\$ 79,232,896	\$ 26,159,755	\$ 18,045,777	\$ 8,797,333
 Component Unit:				
Riverside Training Industries, Inc.	\$ 2,530,584	\$ 1,477,931	\$ 1,089,103	\$ 0

General Revenues:

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

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Net (Expense) Revenue
and Changes in Net Position

Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
\$ (10,291,501)	\$ 0	\$ (10,291,501)	
(8,600,654)	0	(8,600,654)	
(1,619,195)	0	(1,619,195)	
(609,658)	0	(609,658)	
1,639,133	0	1,639,133	
(7,803,008)	0	(7,803,008)	
(404,156)	0	(404,156)	
<u>(27,689,039)</u>	<u>0</u>	<u>(27,689,039)</u>	
0	484,334	484,334	
0	(5,037)	(5,037)	
0	931,478	931,478	
0	48,233	48,233	
<u>0</u>	<u>1,459,008</u>	<u>1,459,008</u>	
<u>(27,689,039)</u>	<u>1,459,008</u>	<u>(26,230,031)</u>	
			\$ 36,450
13,026,616	0	13,026,616	0
16,400,267	0	16,400,267	0
4,616,868	0	4,616,868	0
430,043	0	430,043	97,229
282,993	0	282,993	0
<u>34,756,787</u>	<u>0</u>	<u>34,756,787</u>	<u>97,229</u>
7,067,748	1,459,008	8,526,756	133,679
<u>146,945,154</u>	<u>28,440,484</u>	<u>175,385,638</u>	<u>2,915,641</u>
<u>\$ 154,012,902</u>	<u>\$ 29,899,492</u>	<u>\$ 183,912,394</u>	<u>\$ 3,049,320</u>

MIAMI COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2014**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
Assets:				
Cash and Cash Equivalents	\$ 6,271,854	\$ 1,541,726	\$ 992,725	\$ 2,661,426
Cash and Cash Equivalents with Fiscal Agent	0	0	0	800,335
Investments	9,249,308	3,060,190	0	5,282,682
Receivables:				
Taxes	6,672,019	821,283	0	7,549,925
Accounts	188,077	246,143	0	0
Intergovernmental	1,470,400	2,530,560	6,265,453	1,006,636
Interest	47,574	0	0	0
Loans	0	0	0	0
Due from Other Funds	77,242	40,177	113,373	0
Interfund Loans Receivable	130,468	0	0	0
Advances to Other Funds	102,398	0	0	0
Inventory of Supplies, at Cost	0	511,039	0	0
Prepaid Items	164,218	5,799	0	29,983
Total Assets	\$ 24,373,558	\$ 8,756,917	\$ 7,371,551	\$ 17,330,987
Liabilities:				
Accounts Payable	\$ 224,539	\$ 197,147	\$ 46,804	\$ 48,436
Accrued Wages and Benefits Payable	548,495	74,635	54,805	214,118
Intergovernmental Payable	42,911	0	1,127	193,835
Due to Other Funds	48,282	2,660	111,975	15,464
Interfund Loans Payable	0	0	0	0
Advances from Other Funds	0	0	0	0
Due to Component Unit	0	0	0	22,224
Compensated Absences Payable	11,684	0	0	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
Total Liabilities	875,911	274,442	214,711	494,077
Deferred Inflows of Resources:				
Unavailable Amounts	1,066,678	1,854,690	5,883,523	656,216
Property Tax Levy for Next Fiscal Year	4,472,498	808,019	0	7,422,832
Total Deferred Inflows of Resources	5,539,176	2,662,709	5,883,523	8,079,048
Fund Balances:				
Nonspendable	672,996	516,838	0	29,983
Restricted	0	5,302,928	1,273,317	8,727,879
Committed	0	0	0	0
Assigned	5,343,137	0	0	0
Unassigned	11,942,338	0	0	0
Total Fund Balances	17,958,471	5,819,766	1,273,317	8,757,862
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 24,373,558	\$ 8,756,917	\$ 7,371,551	\$ 17,330,987

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Permanent Improvement Fund	Other Governmental Funds	Total Governmental Funds
\$ 2,036,087	\$ 11,118,627	\$ 24,622,445
0	0	800,335
4,047,344	8,759,363	30,398,887
43,566	658,038	15,744,831
0	79,145	513,365
0	3,904,168	15,177,217
0	0	47,574
0	1,962,861	1,962,861
0	172,257	403,049
0	0	130,468
0	0	102,398
0	0	511,039
0	3,598	203,598
<u>\$ 6,126,997</u>	<u>\$ 26,658,057</u>	<u>\$ 90,618,067</u>
\$ 270,517	\$ 361,662	\$ 1,149,105
0	344,655	1,236,708
0	192,147	430,020
0	228,876	407,257
0	130,468	130,468
0	102,398	102,398
0	0	22,224
0	0	11,684
5,068	0	5,068
5,000,000	0	5,000,000
<u>5,275,585</u>	<u>1,360,206</u>	<u>8,494,932</u>
0	4,042,747	13,503,854
0	111,813	12,815,162
0	4,154,560	26,319,016
0	3,598	1,223,415
851,412	20,534,885	36,690,421
0	766,033	766,033
0	0	5,343,137
0	(161,225)	11,781,113
<u>851,412</u>	<u>21,143,291</u>	<u>55,804,119</u>
<u>\$ 6,126,997</u>	<u>\$ 26,658,057</u>	<u>\$ 90,618,067</u>

MIAMI COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2014***

Total Governmental Fund Balances \$ 55,804,119

*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. 102,538,306

Other long-term assets are not available to pay for current period expenditures
and therefore are reported as deferred inflows of resources in the funds. 13,503,854

Long-term liabilities, including bonds payable, are not due and payable
in the current period and therefore are not reported in the funds. (20,894,647)

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. 3,061,270

Net Position of Governmental Activities \$ 154,012,902

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, 2014**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities
Revenues:				
Taxes	\$ 17,082,006	\$ 801,982	\$ 0	\$ 7,952,306
Intergovernmental Revenues	2,812,871	6,228,049	3,128,085	8,398,621
Charges for Services	3,846,366	1,137,286	20,956	440,346
Licenses and Permits	1,468,819	0	0	0
Investment Earnings	407,609	8,807	0	13,627
Fines and Forfeitures	870,895	48,521	0	0
All Other Revenues	490,945	606,612	648,097	45,481
Total Revenue	26,979,511	8,831,257	3,797,138	16,850,381
Expenditures:				
Current:				
Public Safety	10,835,613	0	0	0
Health	218,811	0	0	16,426,294
Human Services	2,185,182	0	3,697,323	0
Conservation and Recreation	410,818	0	0	0
Public Works	215,418	8,814,046	0	0
General Government	11,765,821	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	25,631,663	8,814,046	3,697,323	16,426,294
Excess (Deficiency) of Revenues Over Expenditures	1,347,848	17,211	99,815	424,087
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	(548,641)	0	0	0
Total Other Financing Sources (Uses)	(548,641)	0	0	0
Net Change in Fund Balances	799,207	17,211	99,815	424,087
Fund Balances at Beginning of Year	17,159,264	5,617,164	1,173,502	8,333,775
Increase in Inventory Reserve	0	185,391	0	0
Fund Balances End of Year	\$ 17,958,471	\$ 5,819,766	\$ 1,273,317	\$ 8,757,862

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ 262,511	\$ 3,611,447	\$ 29,710,252
203,295	9,734,172	30,505,093
122,529	6,898,417	12,465,900
0	15	1,468,834
0	0	430,043
0	270,036	1,189,452
8,850	565,462	2,365,447
<u>597,185</u>	<u>21,079,549</u>	<u>78,135,021</u>
0	7,088,651	17,924,264
0	365,460	17,010,565
0	5,663,034	11,545,539
0	198,840	609,658
0	2,365,144	11,394,608
0	2,581,514	14,347,335
1,256,269	0	1,256,269
0	592,850	592,850
19,799	385,709	405,508
<u>1,276,068</u>	<u>19,241,202</u>	<u>75,086,596</u>
(678,883)	1,838,347	3,048,425
1,035,804	940,712	1,976,516
0	(1,427,875)	(1,976,516)
<u>1,035,804</u>	<u>(487,163)</u>	<u>0</u>
356,921	1,351,184	3,048,425
494,491	19,792,107	52,570,303
0	0	185,391
<u>\$ 851,412</u>	<u>\$ 21,143,291</u>	<u>\$ 55,804,119</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, 2014***

Net Change in Fund Balances - Total Governmental Funds \$ 3,048,425

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation. 2,606,249

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. (17,021)

Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (8,397)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position. 1,094,340

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 1,352

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. 207,086

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. 135,714

Change in Net Position of Governmental Activities \$ 7,067,748

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, 2014**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 15,833,470	\$ 15,833,470	\$ 16,871,693	\$ 1,038,223
Intergovernmental Revenues	2,547,800	2,547,800	2,832,495	284,695
Charges for Services	2,466,585	2,466,885	3,158,190	691,305
Licenses and Permits	805,065	983,465	1,466,299	482,834
Investment Earnings	205,000	205,000	302,571	97,571
Fines and Forfeitures	911,450	911,750	868,159	(43,591)
All Other Revenues	240,462	240,462	490,597	250,135
Total Revenues	23,009,832	23,188,832	25,990,004	2,801,172
Expenditures:				
Current:				
Public Safety	11,772,734	11,977,782	10,856,483	1,121,299
Health	208,100	236,531	230,479	6,052
Human Services	2,381,392	2,385,894	2,354,842	31,052
Conservation and Recreation	419,153	419,153	410,818	8,335
Public Works	243,072	245,150	215,047	30,103
General Government	12,756,865	12,842,037	11,599,717	1,242,320
Total Expenditures	27,781,316	28,106,547	25,667,386	2,439,161
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,771,484)	(4,917,715)	322,618	5,240,333
Other Financing Sources (Uses):				
Transfers In	0	0	5,000	5,000
Transfers Out	(548,641)	(548,641)	(548,641)	0
Advances In	150,000	150,000	150,000	0
Advances Out	(50,000)	(50,000)	0	50,000
Total Other Financing Sources (Uses):	(448,641)	(448,641)	(393,641)	55,000
Net Change in Fund Balance	(5,220,125)	(5,366,356)	(71,023)	5,295,333
Fund Balance at Beginning of Year	13,307,347	13,307,347	13,307,347	0
Fund Balance at End of Year	\$ 8,087,222	\$ 7,940,991	\$ 13,236,324	\$ 5,295,333

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, 2014***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 774,300	\$ 774,300	\$ 801,982	\$ 27,682
Intergovernmental Revenues	5,440,000	6,182,311	6,366,841	184,530
Charges for Services	1,050,100	1,136,704	1,198,849	62,145
Investment Earnings	600	600	900	300
Fines and Forfeitures	52,500	52,500	49,354	(3,146)
All Other Revenues	188,750	278,750	569,095	290,345
Total Revenues	7,506,250	8,425,165	8,987,021	561,856
Expenditures:				
Current:				
Public Works	7,961,240	10,871,314	9,799,135	1,072,179
Total Expenditures	7,961,240	10,871,314	9,799,135	1,072,179
Excess (Deficiency) of Revenues Over (Under) Expenditures	(454,990)	(2,446,149)	(812,114)	1,634,035
Fund Balance at Beginning of Year	4,537,177	4,537,177	4,537,177	0
Fund Balance at End of Year	\$ 4,082,187	\$ 2,091,028	\$ 3,725,063	\$ 1,634,035

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, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,535,446	\$ 3,535,446	\$ 3,059,672	\$ (475,774)
Charges for Services	0	0	20,281	20,281
All Other Revenues	625,000	625,000	536,140	(88,860)
Total Revenues	<u>4,160,446</u>	<u>4,160,446</u>	<u>3,616,093</u>	<u>(544,353)</u>
Expenditures:				
Current:				
Human Services	4,241,802	4,278,156	3,645,884	632,272
Total Expenditures	<u>4,241,802</u>	<u>4,278,156</u>	<u>3,645,884</u>	<u>632,272</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(81,356)	(117,710)	(29,791)	87,919
Fund Balance at Beginning of Year	973,353	973,353	973,353	0
Fund Balance at End of Year	<u>\$ 891,997</u>	<u>\$ 855,643</u>	<u>\$ 943,562</u>	<u>\$ 87,919</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

***Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Board of Developmental Disabilities Fund
For the Year Ended December 31, 2014***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 7,467,221	\$ 7,467,221	\$ 7,952,306	\$ 485,085
Intergovernmental Revenues	5,925,206	5,925,206	5,064,655	(860,551)
Charges for Services	403,319	403,319	431,837	28,518
Investment Earnings	150	150	58	(92)
All Other Revenues	30,900	30,900	45,481	14,581
Total Revenues	13,826,796	13,826,796	13,494,337	(332,459)
Expenditures:				
Current:				
Health	15,566,326	15,566,327	13,538,952	2,027,375
Total Expenditures	15,566,326	15,566,327	13,538,952	2,027,375
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,739,530)	(1,739,531)	(44,615)	1,694,916
Fund Balance at Beginning of Year	7,802,506	7,802,506	7,802,506	0
Fund Balance at End of Year	\$ 6,062,976	\$ 6,062,975	\$ 7,757,891	\$ 1,694,916

See accompanying notes to the basic financial statements



MIAMI COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2014**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 458,141	\$ 721,720	\$ 930,131
Investments	910,702	1,434,646	1,848,921
Receivables:			
Accounts	158,083	269,157	139,120
Due from Other Funds	4,183	4,183	0
Total Current Assets	1,531,109	2,429,706	2,918,172
Noncurrent Assets:			
Non-Depreciable Capital Assets	0	10,000	80,000
Depreciable Capital Assets, Net	4,994,145	28,157,473	3,317,880
Total Noncurrent Assets	4,994,145	28,167,473	3,397,880
Total Assets	6,525,254	30,597,179	6,316,052
Liabilities:			
Current Liabilities:			
Accounts Payable	1,100	15,646	211,090
Accrued Wages and Benefits Payable	6,425	8,756	26,382
Intergovernmental Payable	75,978	82,811	0
Claims Payable	0	0	0
Due to Other Funds	1,078	0	3,080
Accrued Interest Payable	6,204	12,085	3,691
Compensated Absences Payable - Current	9,126	7,129	48,676
General Obligation Bonds - Current	174,085	364,981	83,934
OWDA Loans Payable - Current	20,795	214,355	0
Ohio Public Works Commission			
Loans Payable - Current	37,500	36,050	0
Total Current Liabilities	332,291	741,813	376,853

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities Internal Service Fund
\$ 316,488	\$ 2,426,480	\$ 1,141,015
0	4,194,269	2,268,118
0	566,360	0
0	8,366	0
316,488	7,195,475	3,409,133
0	90,000	0
0	36,469,498	0
0	36,559,498	0
316,488	43,754,973	3,409,133
0	227,836	0
10,514	52,077	0
0	158,789	0
0	0	347,863
0	4,158	0
0	21,980	0
0	64,931	0
0	623,000	0
0	235,150	0
0	73,550	0
10,514	1,461,471	347,863

(Continued)

MIAMI COUNTY, OHIO

***Statement of Net Position
Proprietary Funds
December 31, 2014***

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Transfer Station</u>
<i>Noncurrent Liabilities</i>			
Compensated Absences Payable	11,015	8,430	42,331
General Obligation Bonds Payable	1,737,139	3,232,915	958,845
OWDA Loans Payable	227,101	5,491,342	0
Ohio Public Works Commission Loans Payable	311,250	344,375	0
Landfill Postclosure Care Liability	0	0	29,267
<i>Total Noncurrent Liabilities</i>	<u>2,286,505</u>	<u>9,077,062</u>	<u>1,030,443</u>
Total Liabilities	<u>2,618,796</u>	<u>9,818,875</u>	<u>1,407,296</u>
Net Position:			
Net Investment in Capital Assets	2,486,275	18,483,455	2,355,101
Unrestricted	1,420,183	2,294,849	2,553,655
Total Net Position	<u>\$ 3,906,458</u>	<u>\$ 20,778,304</u>	<u>\$ 4,908,756</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities Internal Service Fund
0	61,776	0
0	5,928,899	0
0	5,718,443	0
0	655,625	0
0	29,267	0
0	12,394,010	0
10,514	13,855,481	347,863
0	23,324,831	0
305,974	6,574,661	3,061,270
\$ 305,974	\$ 29,899,492	\$ 3,061,270

MIAMI COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2014**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Operating Revenues:			
Charges for Services	\$ 1,713,420	\$ 2,030,351	\$ 4,988,661
Other Operating Revenue	6,455	27,935	61,171
Total Operating Revenues	1,719,875	2,058,286	5,049,832
Operating Expenses:			
Personal Services	164,355	332,745	775,282
Materials and Supplies	858,592	42,307	90,173
Contractual Services	81,825	1,199,871	3,009,614
Utilities	6,118	41,057	44,653
Depreciation	167,023	645,489	124,721
Health Insurance Claims	0	0	0
Other Operating Expenses	150	33	1,478
Total Operating Expenses	1,278,063	2,261,502	4,045,921
Operating Income (Loss)	441,812	(203,216)	1,003,911
Nonoperating Revenue (Expenses):			
Interest and Fiscal Charges	(83,624)	(154,362)	(46,848)
Loss on Disposal of Capital Assets	0	0	(43,722)
Total Nonoperating Revenues (Expenses)	(83,624)	(154,362)	(90,570)
Income (Loss) Before Contributions	358,188	(357,578)	913,341
Capital Contributions	126,146	352,541	18,137
Change in Net Position	484,334	(5,037)	931,478
Net Position Beginning of Year	3,422,124	20,783,341	3,977,278
Net Position End of Year	\$ 3,906,458	\$ 20,778,304	\$ 4,908,756

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total Enterprise Funds	Governmental Activities Internal Service Fund
\$ 308,211	\$ 9,040,643	\$ 5,218,861
0	95,561	9,981
308,211	9,136,204	5,228,842
259,978	1,532,360	0
0	991,072	0
0	4,291,310	870,521
0	91,828	0
0	937,233	0
0	0	4,222,607
0	1,661	0
259,978	7,845,464	5,093,128
48,233	1,290,740	135,714
0	(284,834)	0
0	(43,722)	0
0	(328,556)	0
48,233	962,184	135,714
0	496,824	0
48,233	1,459,008	135,714
257,741	28,440,484	2,925,556
\$ 305,974	\$ 29,899,492	\$ 3,061,270

MIAMI COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Cash Flows from Operating Activities:			
Cash Received from Customers	\$1,700,036	\$2,010,381	\$4,950,779
Cash Payments for Goods and Services	(1,003,141)	(1,374,180)	(3,142,403)
Cash Payments to Employees	(164,306)	(351,103)	(766,359)
Other Operating Revenues	6,455	27,935	61,171
Net Cash Provided by Operating Activities	<u>539,044</u>	<u>313,033</u>	<u>1,103,188</u>
Cash Flows from Noncapital Financing Activities:			
Advances Out	(150,000)	0	0
Net Cash Used by Noncapital Financing Activities	<u>(150,000)</u>	<u>0</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition and Construction of Assets	0	(283,075)	(121,161)
Cash Received from Intergovernmental Grants	0	0	18,137
Ohio Water Development Authority Loan Initiated	5,041	289,472	0
Payment on Ohio Water Development Authority Loan	(22,904)	(369,288)	0
Principal Paid on General Obligation Bonds	(170,568)	(360,966)	(80,617)
Principal Paid on Ohio Public Works Commission Loan	(18,750)	(22,925)	0
Special Assessment Revenue Received	126,146	352,541	0
Interest Paid on All Debt	(83,999)	(155,212)	(46,640)
Net Cash Used by Capital and Related Financing Activities	<u>(165,034)</u>	<u>(549,453)</u>	<u>(230,281)</u>
Cash Flows from Investing Activities:			
Purchase of Investments	(124,421)	0	(539,768)
Sale of Investments	0	208,736	0
Net Cash Provided (Used) by Investing Activities	<u>(124,421)</u>	<u>208,736</u>	<u>(539,768)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	99,589	(27,684)	333,139
Cash and Cash Equivalents at Beginning of Year	<u>358,552</u>	<u>749,404</u>	<u>596,992</u>
Cash and Cash Equivalents at End of Year	<u>\$458,141</u>	<u>\$721,720</u>	<u>\$930,131</u>

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total	Governmental Activities - Internal Service Fund
\$314,377	\$8,975,573	\$5,218,861
0	(5,519,724)	(5,113,848)
(261,534)	(1,543,302)	0
0	95,561	14,147
52,843	2,008,108	119,160
0	(150,000)	0
0	(150,000)	0
0	(404,236)	0
0	18,137	0
0	294,513	0
0	(392,192)	0
0	(612,151)	0
0	(41,675)	0
0	478,687	0
0	(285,851)	0
0	(944,768)	0
0	(664,189)	(8,540)
0	208,736	0
0	(455,453)	(8,540)
52,843	457,887	110,620
263,645	1,968,593	1,030,395
\$316,488	\$2,426,480	\$1,141,015

(Continued)

MIAMI COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Operating Income (Loss)	\$441,812	(\$203,216)	\$1,003,911
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation Expense	167,023	645,489	124,721
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(13,861)	(20,447)	(37,882)
Decrease in Due from Other Funds	477	477	0
Decrease in Intergovernmental Receivable	0	0	0
Increase in Accounts Payable	1,100	11,762	5,983
Increase (Decrease) in Accrued Wages and Benefits	996	(2,267)	3,256
Decrease in Due to Other Funds	(503)	0	(968)
Decrease in Intergovernmental Payables	(57,053)	(102,674)	(1,500)
Decrease in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	(947)	(16,091)	5,667
Total Adjustments	<u>97,232</u>	<u>516,249</u>	<u>99,277</u>
Net Cash Provided by Operating Activities	<u>\$539,044</u>	<u>\$313,033</u>	<u>\$1,103,188</u>

See accompanying notes to the basic financial statements

MIAMI COUNTY, OHIO

Sheriff Police Rotary	Total	Governmental Activities - Internal Service Fund
\$48,233	\$1,290,740	\$135,714
0	937,233	0
0	(72,190)	4,166
0	954	0
6,166	6,166	0
0	18,845	0
(1,556)	429	0
0	(1,471)	0
0	(161,227)	0
0	0	(20,720)
0	(11,371)	0
4,610	717,368	(16,554)
\$52,843	\$2,008,108	\$119,160

MIAMI COUNTY, OHIO

***Statement of Assets and Liabilities
Fiduciary Funds
For the Year Ended December 31, 2014***

	<u>Agency Funds</u>
Assets:	
Cash and Cash Equivalents	\$ 9,172,844
Investments	10,349,029
Receivables:	
Taxes	79,460,116
Accounts	712,164
Special Assessments	4,561,072
Total Assets	<u>104,255,225</u>
Liabilities:	
Intergovernmental Payable	78,663
Due to Others	104,171,569
Accrued Liabilities	4,993
Total Liabilities	<u>\$ 104,255,225</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

B. Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, 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, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

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

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

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

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

Proprietary Funds

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

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. These funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations or other governmental units and therefore not available to support the County's own programs. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operation. These funds operate on an accrual basis of accounting. Discussion of specific agency fund activities can be found beginning on page 166.

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, 2014***

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 and current liabilities, 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 all liabilities associated with the operation of these funds are included on the statement of net position. The statement of revenues, expenses and changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

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, 2014 but which are not intended to finance 2014 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, 2014***

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 2014.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

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 2014, 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, 2014**

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)	\$799,207	\$17,211	\$99,815	\$424,087
Increase (Decrease):				
Accrued Revenues at December 31, 2014 received during 2015	(3,004,958)	(970,985)	(495,303)	(469,799)
Accrued Revenues at December 31, 2013 received during 2014	2,936,220	1,126,749	429,055	442,096
Accrued Expenditures at December 31, 2014 paid during 2015	875,911	274,442	214,711	494,077
Accrued Expenditures at December 31, 2013 paid during 2014	(700,713)	(377,938)	(228,906)	(357,750)
2014 Prepays for 2015	(164,218)	(5,799)	0	(29,983)
2013 Prepays for 2014	137,103	5,528	0	28,852
Change in Cash with Fiscal Agent	0	0	0	(382,264)
Perspective Difference:				
Activity of Funds Reclassified for GAAP Reporting Purpose	(220,961)	0	0	0
Outstanding Encumbrances	(728,614)	(881,322)	(49,163)	(193,931)
Budget Basis	<u>(\$71,023)</u>	<u>(\$812,114)</u>	<u>(\$29,791)</u>	<u>(\$44,615)</u>

MIAMI COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

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 4 "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 4, "Cash, Cash Equivalents and Investments." During 2014, the County invested funds in U.S. Government Securities, certificates of deposit, money market mutual funds and STAR Ohio.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2014. Riverside Training Industries (discretely presented component unit) permitted investments include mortgage backed securities, stocks, corporate bonds and mutual funds. All investments are valued at share market prices, which are the prices the investments could be sold for on December 31, 2014. See Note 4, "Cash, Cash Equivalents and Investments."

H. Inventory of Supplies

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2014, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

J. Capital Assets and Depreciation

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

1. Property, Plant and Equipment - Governmental Activities

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

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

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

2. Property, Plant and Equipment – Business Type Activities

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets and Depreciation (Continued)

3. Depreciation

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

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

K. Accrued Liabilities and Long-term Obligations

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

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

L. Long-Term Obligations

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

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-Term Obligations (Continued)

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

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

The provision for pension costs are recorded when the related payroll is accrued and the obligation is incurred.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Operating Revenues and Expenses

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

Q. Self-Funded Insurance

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

R. Interfund Activity

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

S. Fund Balance

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

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 liabilities. 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 2014.

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

U. Deferred Inflows of Resources

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

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MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

NOTE 2 – FUND BALANCE CLASSIFICATION

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

Fund Balances	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Board of Developmental Disabilities	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Inventory of Supplies	\$0	\$511,039	\$0	\$0	\$0	\$0	\$511,039
Prepaid Items	164,218	5,799	0	29,983	0	3,598	203,598
Unclaimed Monies	508,778	0	0	0	0	0	508,778
Total Nonspendable	672,996	516,838	0	29,983	0	3,598	1,223,415
Restricted:							
Probation Services	0	0	0	0	0	288,150	288,150
Animal Control	0	0	0	0	0	223,339	223,339
Children's Services	0	0	0	0	0	3,132,773	3,132,773
Child Support Enforcement	0	0	0	0	0	3,028,937	3,028,937
Community Development & Assistance	0	0	0	0	0	207,547	207,547
Court Services	0	0	0	0	0	1,214,810	1,214,810
Delinquent Real Estate Tax & Assessment	0	0	0	0	0	399,020	399,020
Developmental Disabilities	0	0	0	8,727,879	0	0	8,727,879
Emergency Services	0	0	0	0	0	5,072,110	5,072,110
Job and Family Services	0	0	1,273,317	0	0	0	1,273,317
Law Library	0	0	0	0	0	115,334	115,334
Litter Control and Recycling	0	0	0	0	0	53,020	53,020
Property Reappraisal	0	0	0	0	0	448,168	448,168
Public Safety	0	0	0	0	0	562,241	562,241
Roads	0	5,302,928	0	0	0	0	5,302,928
Transit Services	0	0	0	0	0	939,691	939,691
Food Services - Jail	0	0	0	0	0	207,704	207,704
Victim Assistance	0	0	0	0	0	39,497	39,497
Youth Services	0	0	0	0	0	3,471,404	3,471,404
Debt Retirement	0	0	0	0	0	79,082	79,082
Capital Acquisition and Improvement	0	0	0	0	851,412	1,052,058	1,903,470
Total Restricted	0	5,302,928	1,273,317	8,727,879	851,412	20,534,885	36,690,421
Committed:							
Municipal Court Restitution	0	0	0	0	0	502	502
Landfill Cleanup/Maintenance	0	0	0	0	0	628,652	628,652
Youth Services	0	0	0	0	0	136,879	136,879
Total Committed	0	0	0	0	0	766,033	766,033
Assigned:							
Encumbered Amounts	661,342	0	0	0	0	0	661,342
Excess Appropriations FY 2015	4,681,795	0	0	0	0	0	4,681,795
Total Assigned	5,343,137	0	0	0	0	0	5,343,137
Unassigned (Deficits):	11,942,338	0	0	0	0	(161,225)	11,781,113
Total Fund Balances	\$17,958,471	\$5,819,766	\$1,273,317	\$8,757,862	\$851,412	\$21,143,291	\$55,804,119

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

Intergovernmental Revenues	\$11,332,752
Delinquent Tax Revenues	208,241
Loan Revenue	1,962,861
	<hr/>
	\$13,503,854

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	(\$11,533,100)
Superfund Site Liability	(6,258,450)
Accrued Interest on Long-Term Debt	(37,686)
Compensated Absences Payable	(3,065,411)
	<hr/>
	(\$20,894,647)

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MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

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

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

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

Capital Outlay	\$5,432,571
Depreciation Expense	(2,826,322)
	<u>\$2,606,249</u>

Governmental revenues not reported in the funds:

Increase in Shared Revenue	\$458,061
Decrease in Delinquent Tax Revenue	(283,369)
Decrease in Loan Revenue	(183,089)
	<u>(\$8,397)</u>

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

General Obligation Bond Principal Payments	\$592,850
Superfund Site Liability Payment	501,490
	<u>\$1,094,340</u>

Expenses not requiring the use of current financial resources:

Decrease in Compensated Absences Payable	\$21,695
Increase in supplies inventory	185,391
	<u>\$207,086</u>

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 4 - 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, 2014***

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

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

A. Deposits

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

At year end the carrying amount of the County's deposits was \$42,032,783 and the bank balance was \$42,093,669. Federal depository insurance covered \$1,249,435 of the bank balance and \$40,844,234 was uninsured. Of the remaining uninsured bank balance, the County was exposed to custodial risk as follows:

	<u>Balance</u>
Uninsured and collateralized with securities held by the pledging institution's trust department not in the County's name	\$40,844,234
Total Balance	<u><u>\$40,844,234</u></u>

At year end, the carrying amount of Riverside Training Industries' (component unit) deposits was \$336,161 and the bank balance was \$336,161. Federal depository insurance covered all of the bank balance.

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

B. Investments

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			less than 1	1-3	3-5
STAR Ohio	\$6,980,218	AAAm ¹	\$6,980,218	\$0	\$0
FHLB	7,728,463	AA+ ; Aaa ^{1,2}	0	6,240,453	1,488,010
FHLMC	5,689,784	AA+ ; Aaa ^{1,2}	0	5,689,784	0
FNMA	9,801,035	AA+ ; Aaa ^{1,2}	1,012,530	4,690,811	4,097,694
FFCB	10,851,030	AA+ ; Aaa ^{1,2}	0	10,851,030	0
US Treasury Notes	2,290,109	AA+ ; Aaa ^{1,2}	0	2,290,109	0
Total Investments	<u>\$43,340,639</u>		<u>\$7,992,748</u>	<u>\$29,762,187</u>	<u>\$5,585,704</u>

¹ Standard & Poor's

² Moody's Investor Service

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

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

Concentration of Credit Risk – The County's investment policy states that the Treasurer may invest in any instrument or security authorized by Ohio Revised Code Section 135. The policy places no limit on the amount the County may invest in any one issuer. The County has invested 16.1% of its portfolio in Star Ohio, 78.6% in US Agency Securities (FNMA, FHLB, FFCB and FHLMC) and 5.3 % in US Treasury Notes.

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

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

B. Investments (Continued)

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

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			N/A	less than 1	1-5
Corporate stocks and bonds	\$303,042	A- AA ¹	\$261,838	\$41,204	\$0
Mutual Funds	1,208,123	N/A	1,208,123	0	0
Total Investments	<u>\$1,511,165</u>		<u>\$1,469,961</u>	<u>\$41,204</u>	<u>\$0</u>

¹ Moody's Investor Service

C. Reconciliation of Cash, Cash Equivalents and Investments

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

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

	Cash and Cash Equivalents *	Investments
Per Statement of Net Position	\$38,163,119	\$47,210,303
Certificates of Deposit (with maturities of more than 3 months)	10,849,882	(10,849,882)
Investments:		
STAR Ohio	(6,980,218)	6,980,218
Per GASB Statement No. 3	<u>\$42,032,783</u>	<u>\$43,340,639</u>

* - Includes Cash and Cash Equivalents with Fiscal Agent

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

	Cash and Cash Equivalents	Investments
Per Statement of Net Position	\$336,161	\$1,511,165
Per GASB Statement No. 3	<u>\$336,161</u>	<u>\$1,511,165</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 5 - 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 2013. 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, 2014. 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 2014 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, 2014, was \$8.81 per \$1,000 of assessed value. The assessed value upon which the 2014 tax receivable was based was \$2,130,264,960. This amount constitutes \$2,061,140,710 in real property assessed value, \$69,124,250 in public utility assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County's share is .881% (8.81 mills) of assessed value.

B. Other Taxes

In addition to property taxes, certain other taxes are recognized as intergovernmental revenue by the County. These taxes include state shared taxes, gasoline taxes, inheritance 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, 2014***

NOTE 6- RECEIVABLES

Receivables at December 31, 2014, consisted of taxes, accounts receivable, intergovernmental receivables, interest, loans and interfund receivables. All receivables are considered collectible in full.

NOTE 7- 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, 2014 represent interfund receivables and payables:

	<u>Interfund Loans</u>		<u>Advances to/from Other Funds</u>	
	<u>Receivables</u>	<u>Payables</u>	<u>Receivables</u>	<u>Payables</u>
Governmental Funds:				
General Fund	\$130,468	\$0	\$102,398	\$0
Other Governmental Funds	0	130,468	0	102,398
Total Interfund Loans	<u>\$130,468</u>	<u>\$130,468</u>	<u>\$102,398</u>	<u>\$102,398</u>

Interfund loans allow some funds to operate and pay vendors timely, while awaiting anticipated revenue. Loans are often used as a means of short-term financing and a solution to providing cash flows related to reimbursable grants. The advance to/from other funds is between the General Fund and the Other Governmental Funds (Ditch Construction Capital Project Fund) consisting of a bond issued at 3% to provide for capital construction.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 2014, represent due from/to other funds:

	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$77,242	\$48,282
Motor Vehicle and Gasoline Tax Fund	40,177	2,660
Job and Family Services Fund	113,373	111,975
Board of Developmental Disabilities Fund	0	15,464
Other Governmental Funds	172,257	228,876
Total Governmental Funds	403,049	407,257
Enterprise Funds:		
Water Fund	4,183	1,078
Sewer Fund	4,183	0
Transfer Station Fund	0	3,080
Total Enterprise Funds	8,366	4,158
Total Interfund Receivables and Payables	\$411,415	\$411,415

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 8 - TRANSFERS

The following balances at December 31, 2014 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$0	\$548,641
Permanent Improvement Fund	1,035,804	0
Other Governmental Funds	940,712	1,427,875
Total All Transfers	\$1,976,516	\$1,976,516

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, 2014**

NOTE 9 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2014:

Historical Cost:

Class	December 31, 2013	Additions	Deletions	December 31, 2014
<i>Non-Depreciable Capital Assets:</i>				
Land	\$5,517,735	\$27,289	\$0	\$5,545,024
Construction in Progress	0	54,499	0	54,499
Total Non-Depreciable Capital Assets	5,517,735	81,788	0	5,599,523
<i>Depreciable Capital Assets:</i>				
Buildings	49,487,519	141,871	0	49,629,390
Improvements Other Than Buildings	353,311	0	0	353,311
Machinery and Equipment	21,680,207	1,013,175	(779,283)	21,914,099
Infrastructure	84,690,127	4,195,737	(33,001)	88,852,863
Total Depreciable Capital Assets	156,211,164	5,350,783	(812,284)	160,749,663
Total Cost	\$161,728,899	\$5,432,571	(\$812,284)	\$166,349,186

Accumulated Depreciation:

Class	December 31, 2013	Additions	Deletions	December 31, 2014
Buildings	(\$11,205,197)	(\$837,923)	\$0	(\$12,043,120)
Improvements Other Than Buildings	(213,263)	(10,871)	0	(224,134)
Machinery and Equipment	(17,931,167)	(994,649)	778,922	(18,146,894)
Infrastructure	(32,430,194)	(982,879)	16,341	(33,396,732)
Total Depreciation	(\$61,779,821)	(\$2,826,322) *	\$795,263	(\$63,810,880)
<i>Net Value:</i>	\$99,949,078			\$102,538,306

* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$498,202
Health	164,816
Human Services	55,740
Public Works	1,271,379
General Government	836,185
Total Depreciation Expense	<u>\$2,826,322</u>

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

NOTE 9 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by category of changes in business-type activities capital assets at December 31, 2014:

<i>Historical Cost:</i>				
Class	December 31, 2013	Additions	Deletions	December 31, 2014
<i>Non-Depreciable Capital Assets:</i>				
Land	\$90,000	\$0	\$0	\$90,000
Total Non-Depreciable Capital Assets	90,000	0	0	90,000
<i>Depreciable Capital Assets:</i>				
Buildings	3,836,035	0	0	3,836,035
Improvements Other Than Buildings	41,998,858	283,075	0	42,281,933
Machinery and Equipment	1,336,396	121,161	(58,296)	1,399,261
Total Depreciable Capital Assets	47,171,289	404,236	(58,296)	47,517,229
Total Cost	\$47,261,289	\$404,236	(\$58,296)	\$47,607,229
<i>Accumulated Depreciation:</i>				
Class	December 31, 2013	Additions	Deletions	December 31, 2014
Buildings	(\$808,029)	(\$69,032)	\$0	(\$877,061)
Improvements Other Than Buildings	(8,527,750)	(779,813)	0	(9,307,563)
Machinery and Equipment	(789,293)	(88,388)	14,574	(863,107)
Total Depreciation	(\$10,125,072)	(\$937,233)	\$14,574	(\$11,047,731)
<i>Net Value:</i>	\$37,136,217			\$36,559,498

NOTE 10 – DEFINED BENEFIT PENSION PLANS

All of the County’s full-time employees participate in one of two separate retirement systems which are cost-sharing multiple employer defined benefit pension plans.

A. Ohio Public Employees Retirement System (“OPERS”)

The following information was provided by OPERS to assist the County in complying with GASB Statement No. 27, “Accounting for Pensions by State and Local Government Employers.”

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

A. Ohio Public Employees Retirement System (“OPERS”) (Continued)

All employees of the County, except teachers at the Board of Developmental Disabilities and West Central Juvenile Facility participate in one of the three pension plans administered by OPERS: the Traditional Pension Plan (TP), the Member-Directed Plan (MD), and the Combined Plan (CO). The TP Plan is a cost-sharing multiple employer defined benefit pension plan. The MD Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the MD Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon. The CO Plan is a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. Under the CO Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the TP Plan. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the MD Plan.

The OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the TP Plan and CO Plan. Members of the MD Plan do not qualify for ancillary benefits, including postemployment health care benefits. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report that may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

The portion used to fund pension obligations for members in the Traditional Plan for other than those engaged in law enforcement was 12% of annual covered salary for 2014. The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2014, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). Plan members, other than those engaged in law enforcement, are required to contribute 10% of their annual covered salary to fund pension obligations; law enforcement employees contribute 13%. For plan members, other than those engaged in law enforcement, the County was required to contribute 14% of covered salary for 2014. The County contribution for law enforcement employees for 2014 was 18.1%. A portion of the County’s contribution is used to fund pension obligations with the remainder being used to fund health care benefits.

The portion used to fund pension obligations for those engaged in law enforcement was 16.1% of annual covered salary for 2014.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

A. Ohio Public Employees Retirement System (“OPERS”) (Continued)

Contributions are authorized by State statute. The contribution rates are determined actuarially. The County’s contributions to PERS for the years ended December 31, 2014, 2013, and 2012 were \$3,538,895, \$3,643,155 and \$2,728,958, respectively, for employees of the County and \$480,865, \$493,984, and \$382,731, respectively, for law enforcement officers, which were equal to the required contributions for each year.

B. State Teachers Retirement System

Plan Description - The teachers who work for the Board of Developmental Disabilities and the West Central Juvenile Facility participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member’s lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teachers Retirement System (Continued)

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – The statutory maximum employee contribution rate will be increased one percent each year until it reaches 14% on July 1, 2016. For the fiscal year ended June 30, 2014, plan members were required to contribute 11 percent of their annual covered salaries. For July 1, 2014 – December 31, 2014, plan members were required to contribute 12% of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2013, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 14 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's contributions for pension obligations to STRS Ohio for the fiscal years ended June 30, 2014, 2013, and 2012 were \$45,370, \$42,026 and \$47,157, respectively; which were equal to the required contributions for each year.

NOTE 11 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (“OPERS”)

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 11 - POSTEMPLOYMENT BENEFITS (Continued)

A. Ohio Public Employees Retirement System (“OPERS”) (Continued)

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45. OPERS' eligibility requirements for post-employment health care coverage changed for those retiring on and after January 1, 2015. Please see the Plan Statement in the OPERS 2013 CAFR for details.

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

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post-retirement health care coverage through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, local government employers contributed at a rate of 14% of covered payroll and law enforcement employers contributed at 18.1%. The ORC currently limits the employer contribution to a rate not to exceed 14% of covered payroll for local government employers and 18.1% of covered payroll for law enforcement employers. Active members do not make contributions to the OPEB plan.

The OPERS Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. In 2014, for members in the Traditional and Combined Plans, the employer contribution allocated to the health care plan was 2% of covered payroll. Effective January 1, 2015, the portion of employer contributions allocated to healthcare remains at 2% for both plans, as recommended by the OPERS Actuary. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 11 - POSTEMPLOYMENT BENEFITS (Continued)

A. Ohio Public Employees Retirement System (“OPERS”) (Continued)

The County's contributions for health care to the OPERS for the years ending December 31, 2014, 2013, and 2012 were \$589,816, \$280,243, and \$1,091,583, respectively, for employees of the County and \$59,735, \$25,999 and \$108,576, respectively, for law enforcement officers, which were equal to the required contributions for each year.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

B. State Teachers Retirement System

Plan Description – The County contributes to the cost sharing multiple employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2014, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended June 30, 2014, 2013, and 2012 were \$3,490, \$3,233 and \$3,627, respectively, which were equal to the required contributions for each year.

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 12 - 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, 2014, the County's accumulated, unpaid compensated absences amounted to \$3,203,802. Of this amount, \$3,077,095 is recorded as Governmental Activities on the Entity Wide Statement of Net position (\$1,849,206 is reported as due within one year), \$126,707 is recorded as Business-type activities (\$64,931 is reported as due within one year).

NOTE 13 - NOTES PAYABLE

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

	Maturity Date	Balance January 1, 2014	Additions	(Reductions)	Balance December 31, 2014
Governmental Funds Notes Payable					
1.00% Capital Improvement Fund	12/1/2014	\$3,200,000	\$0	(\$3,200,000)	\$0
1.00% Capital Improvement Fund	11/24/2015	0	5,000,000	0	5,000,000
Total Governmental Funds Notes Payable		<u>\$3,200,000</u>	<u>\$5,000,000</u>	<u>(\$3,200,000)</u>	<u>\$5,000,000</u>

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

NOTE 14 - LONG-TERM LIABILITIES

Long-term debt and other long-term obligations of the County at December 31, 2014 were as follows:

	Interest Rate	Maturity Date	Balance January 1, 2014	Additions	Retired	Balance December 31, 2014	Amounts Due Within One Year	
Governmental Activities:								
General Obligation Bonds:								
2010	911 Communications Center Bonds	2.35 - 5.75%	2025	\$4,215,000	\$0	(\$265,000)	\$3,950,000	\$275,000
2011	Hobart Building Bonds	2.00 - 5.00%	2030	1,998,360	0	(199,080)	1,799,280	201,600
2011	Juvenile Detention Center Bonds	2.00 - 5.00%	2030	555,100	0	(55,300)	499,800	56,000
2011	Utility Administration Building Bonds	2.00 - 5.00%	2030	455,975	0	(45,425)	410,550	46,000
2011	Human Service Building Bonds	2.00 - 5.00%	2030	281,515	0	(28,045)	253,470	28,400
2013	Various Purpose Bonds	1.00 - 4.00%	2033	4,620,000	0	0	4,620,000	10,000
Total General Obligation Bonds				<u>12,125,950</u>	<u>0</u>	<u>(592,850)</u>	<u>11,533,100</u>	<u>617,000</u>
	Superfund Site Liability			6,759,940	0	(501,490)	6,258,450	501,490
	Compensated Absences			3,099,412	3,077,095	(3,099,412)	3,077,095	1,849,206
Total Governmental Activities Long-term Liabilities				<u>\$21,985,302</u>	<u>\$3,077,095</u>	<u>(\$4,193,752)</u>	<u>\$20,868,645</u>	<u>\$2,967,696</u>
Business-Type Activities:								
General Obligation Bonds:								
2005	Cedar Ridge Sewer Bonds	3.00 - 4.38%	2025	\$134,000	\$0	(\$9,000)	\$125,000	\$9,000
2005	Merrimont Sewer Bonds	3.00 - 4.38%	2025	815,000	0	(61,000)	754,000	60,000
2007	Conwood Sewer	3.875 - 4.4%	2027	160,000	0	(8,000)	152,000	8,000
2008	County Road 25-A Sewer	3.00 - 4.85%	2028	1,844,000	0	(95,000)	1,749,000	93,000
2011	Shenandoah Sewer Bonds	2.00 - 5.00%	2030	13,001	0	(3,105)	9,896	3,234
2011	Evanston Sewer Bonds	2.00 - 5.00%	2030	139,268	0	(33,258)	106,010	34,644
2011	Deercliff Sewer Bonds	2.00 - 5.00%	2030	129,146	0	(30,841)	98,305	32,126
2011	Camp Troy Sewer Bonds	2.00 - 5.00%	2030	398,449	0	(95,152)	303,297	99,117
2011	County Road 25 Bonds-Sewer	2.00 - 5.00%	2030	31,720	0	(3,160)	28,560	3,200
2011	Monin Sewer Bonds	2.00 - 5.00%	2030	146,705	0	(14,615)	132,090	14,800
2011	Kessler Sewer Bonds	2.00 - 5.00%	2030	19,825	0	(1,975)	17,850	2,000
2011	Lytile Road Sewer Bonds	2.00 - 5.00%	2030	55,677	0	(2,554)	53,123	2,554
2011	Camp Troy Sewer Bonds (2)	2.00 - 5.00%	2030	72,071	0	(3,306)	68,765	3,306
Total Sewer Bonds				<u>3,958,862</u>	<u>0</u>	<u>(360,966)</u>	<u>3,597,896</u>	<u>364,981</u>
2008	Transfer Station	3.00 - 4.85%	2028	991,000	0	(49,000)	942,000	51,000
2011	Transfer Station Improvement Bonds	2.00 - 5.00%	2030	132,396	0	(31,617)	100,779	32,934
Total Transfer Station Bonds				<u>1,123,396</u>	<u>0</u>	<u>(80,617)</u>	<u>1,042,779</u>	<u>83,934</u>
2005	Cedar Ridge Water Bonds	3.00 - 4.38%	2025	194,000	0	(12,000)	182,000	12,000
2005	Merrimont Water Bonds	3.00 - 4.38%	2025	282,000	0	(18,000)	264,000	19,000
2007	Conwood Water	3.875 - 4.4%	2027	185,000	0	(11,000)	174,000	11,000
2007	Rosewood/Stonewood Water	3.875 - 4.4%	2027	158,000	0	(8,000)	150,000	8,000
2007	Wonder Way Waterline	3.875 - 4.4%	2027	62,000	0	(3,000)	59,000	3,000
2008	UVMC Water Tower	3.00 - 4.85%	2028	115,000	0	(6,000)	109,000	6,000
2011	Camp Troy Water Bonds	2.00 - 5.00%	2030	192,740	0	(46,028)	146,712	47,945
2011	Water Line Improvement Bonds	2.00 - 5.00%	2030	475,800	0	(47,400)	428,400	48,000
2011	Lytile Road Water Bonds	2.00 - 5.00%	2030	153,908	0	(7,060)	146,848	7,060
2011	South Co. Rd. 25-A Water Bonds	2.00 - 5.00%	2030	263,344	0	(12,080)	251,264	12,080
Total Water Bonds				<u>2,081,792</u>	<u>0</u>	<u>(170,568)</u>	<u>1,911,224</u>	<u>174,085</u>
Total General Obligation Bonds				<u>7,164,050</u>	<u>0</u>	<u>(612,151)</u>	<u>6,551,899</u>	<u>623,000</u>

(Continued)

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

NOTE 14 - LONG-TERM LIABILITIES (Continued)

	Interest	Maturity	Balance			Balance	Amounts
	Rate	Date	January 1, 2014	Additions	Retired	December 31, 2014	Due Within One Year
Ohio Public Works Commission Loans:							
1995 Shenandoah Sewer Replacement	0.00%	2015	\$19,600	\$0	(\$9,800)	\$9,800	\$9,800
2006 Merrimont Area Water Replacement	0.00%	2026	120,000	0	(5,000)	115,000	10,000
2006 Merrimont Area Sewer Replacement	0.00%	2026	120,000	0	(5,000)	115,000	10,000
2002 Brandt Water Line	0.00%	2022	200,000	0	(12,500)	187,500	25,000
2008 Casstown Sanitary Sewer	0.00%	2028	168,750	0	(5,625)	163,125	11,250
2011 Camp Troy Sewer Extension	0.00%	2033	95,000	0	(2,500)	92,500	5,000
2011 Camp Troy Water Extension	0.00%	2033	47,500	0	(1,250)	46,250	2,500
Total Ohio Public Works Commission Loans			770,850	0	(41,675)	729,175	73,550
Ohio Water Development Authority Loans:							
2009 Casstown Sewers	0.00%	2029	937,318	0	(60,472)	876,846	60,472
2010 Hoke Plat Sewer Design	0.00%	2020	85,400	0	0	85,400	0
2010 Preliminary Engineering Reports	0.00%	2020	78,149	962	0	79,111	0
2010 Fletcher Sanitary Sewers	0.00%	2031	1,236,493	0	(70,657)	1,165,836	70,657
2010 Hilltop Combined Sewer Separation	0.00%	2031	54,090	0	(3,182)	50,908	3,182
2010 N. County Rd. 25A Sanitary Sewers	0.00%	2031	165,532	0	(9,737)	155,795	9,737
2010 Brandt Phase III Sewers	0.00%	2032	183,044	0	(9,634)	173,410	9,634
2011 Distribution System Design-Water	4.77%	2017	8,433	5,041	(2,520)	10,954	0
2011 Sewer Design	4.77%	2017	8,430	5,436	(2,520)	11,346	0
2011 Boone Hill Waterline Design	2.00%	2017	37,533	0	(10,458)	27,075	10,669
2011 Brandt Sanitary Sewers Phase II	0.00%	2033	812,036	0	(42,739)	769,297	42,739
2011 Camp Troy Sewer Extension	0.00%	2032	331,780	0	(17,934)	313,846	17,934
2012 Camp Troy Waterline	2.00%	2032	219,793	0	(9,926)	209,867	10,126
2013 Phoneton Sanitary Sewers	0.00%	2033	1,567,537	261,538	(105,701)	1,723,374	0
2013 Boone Hill Sanitary Sewers	0.00%	2033	325,704	21,536	(46,712)	300,528	0
Total Ohio Water Development Authority Loans			6,051,272	294,513	(392,192)	5,953,593	235,150
Landfill Postclosure Care Liability			28,863	404	0	29,267	0
Compensated Absences Payable			138,078	126,707	(138,078)	126,707	64,931
Total Business-Type Activities Long-term Liabilities			\$14,153,113	\$421,624	(\$1,184,096)	\$13,390,641	\$996,631

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

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, 2014 follows:

Years	General Obligation Bonds			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2015	\$617,000	\$452,227	\$623,000	\$263,749
2016	825,300	436,550	629,700	246,102
2017	847,750	413,354	662,249	225,822
2018	916,900	387,519	418,100	203,447
2019	952,650	349,899	432,350	184,752
2020-2024	4,313,500	1,170,200	2,271,500	643,913
2025-2029	1,780,000	438,825	1,470,000	177,013
2030-2033	1,280,000	130,600	45,000	2,025
Totals	\$11,533,100	\$3,779,174	\$6,551,899	\$1,946,823

Years	OPWC Loans		OWDA Loans	
	Principal	Interest	Principal	Interest
	2015	\$73,550	\$0	\$235,150
2016	63,750	0	235,566	4,217
2017	63,750	0	230,414	3,791
2018	63,750	0	225,103	3,524
2019	63,750	0	225,319	3,308
2020-2024	256,250	0	1,129,990	13,145
2025-2029	118,125	0	1,105,846	7,053
2030-2033	26,250	0	355,492	1,046
Totals	\$729,175	\$0	\$3,742,880	\$40,719

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

B. Defeased Debt

In December 1997, the County defeased all of its General Obligation Bonds (\$6,675,000) through the issuance of \$8,225,000 of General Obligation Bonds for various purposes (the "1997 Bonds"). The net proceeds of the 1997 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$720,000 at December 31, 2014 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, 2014***

NOTE 14 - LONG-TERM LIABILITIES (Continued)

B. Defeased Debt (Continued)

In May 2011, the County defeased all of its 1997 General Obligation Bonds (\$1,670,000) through the issuance of \$1,715,000 of General Obligation Bonds for various purposes (the “2011 Bonds”). The net proceeds of the 2011 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$795,000 at December 31, 2014 are not included in the County’s outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

In May 2011, the County partially defeased all of its 2002 General Obligation Bonds (\$4,220,000) through the issuance of \$4,495,000 of General Obligation Bonds for various purposes (the “2011 Bonds”). The net proceeds of the 2011 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$3,510,000 at December 31, 2014 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, 2014, 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 \$32,375,000 at year end.

During 2007, the County entered into two lease agreements on behalf of local businesses. The businesses are listed as sublessee’s and wholly responsible for the payments and other costs associated with the leased premises. Accordingly, the leases are not reported as liabilities in the County’s financial statements. During 2014, both leases were paid in full.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 15 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

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

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

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

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

North and South Landfills

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

Ash Disposal Pit and Ash Pile

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

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

Liquid Disposal Area and Ground Water

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

MIAMI COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 15 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS
(Continued)

The total cost of the construction to close the landfill was \$2,246,000. Operation, maintenance and site monitoring costs through the year 2035 are estimated to be \$6,258,450. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables. Funds to cover the cost of closure and postclosure care are derived from 2% of the county-wide 1% sales tax (.02%). The .02% of the county sales tax generated \$262,511 in revenues in 2014 leaving the fund balance in the Super Cleanup Fund at \$628,652. It is estimated that the revenue derived from the sales tax will be sufficient to cover the closure and postclosure care costs identified above.

NOTE 16 - RELATED PARTY TRANSACTIONS

During 2014, Miami County provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to Riverside Training Industries, Inc., (the “workshop”), a discretely presented component unit of Miami County. The workshop reported \$1,089,103 for such contributions, recording revenue and expenses at cost or fair value, as applicable, to the extent the contribution is related to the vocational purposes of the workshop. Additional rehabilitative services provided directly to workshop clients by Miami County amounted to \$715,205.

NOTE 17 - CONTINGENCIES

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

In February 2013, the County Commissioners became aware that the County may be a potentially responsible party (PRP) to the West Troy Aquifer Superfund Site being investigated by the U.S. EPA. As of the end of May 2015, the County has not received any formal mandate from the U.S. EPA involving the County’s financial obligation to such Superfund Site as a PRP.

Additionally, the County is party to various other legal proceedings which seek damages or injunctive relief generally incidental to its operations and pending projects. The County's management is of the opinion that the ultimate disposition of the various claims and legal proceedings will not have a material, adverse effect on the County's financial position.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

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

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

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

B. Self Insurance

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

MIAMI COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

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 \$5,218,861. The claims liability of \$347,863 reported in the Hospitalization Fund at December 31, 2014 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 2013 and 2014 were as follows:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2013	\$227,520	3,367,485	(3,226,422)	\$368,583
2014	368,583	4,222,607	(4,243,327)	347,863

NOTE 19 – FUND DEFICITS

The fund deficits at December 31, 2014 of \$57,822 in the County Conservancy Fund, \$1,012 in the Community Based Corrections Act Grant Fund (special revenue funds) and of \$102,391 in the Ditch Construction Fund (capital projects fund) arise from the recognition of certain liabilities under the modified accrual basis of accounting. Under the budgetary basis of accounting the deficits do not exist. The General Fund provides transfers when cash is required, not when accruals occur.

NOTE 20 – CONSTRUCTION COMMITMENTS

As of December 31, 2014, the County had the following construction commitment outstanding:

Fund/Project	Remaining Construction Commitment	Expected Completion
Courthouse & Safety Building HVAC	\$4,810,020	2016

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 21 - 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 2014, the County contributed \$2,161,444 by voted levy for the operations of the organization. Miami County acts as the fiscal agent for the Tri County Board and its financial activity is included as an agency of the County. Financial information may be obtained from the County Auditor, Matthew W. Gearhardt, 201 West Main Street, Troy, Ohio 45373-2363.

B. West Central Ohio Network

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin, and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Board of Development Disabilities of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating Boards of Development Disabilities. Payments to West Con are limited to the Supported Living funds of each participating county. During 2014, the County spent \$2,946,077 of the balance on deposit with West Con while receiving \$3,328,341. The balance at December 31, 2014 was \$800,335. Financial information can be obtained from Renee Place, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Child Support Enforcement Agency Fund

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

Dog and Kennel Fund

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

Shelter / Domestic Violence Fund

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

Youth Services Subsidy Fund

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

E-911 Emergency Operations Fund

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

Public Defender Fund

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

Delinquent Tax Collection Fund

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

(Continued)

Special Revenue Funds

Real Estate Appraisal Fund

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

Pre-Trial Services Fund

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

County Conservancy Fund

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

Community Based Corrections Act Grant Fund

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

Super Cleanup Fund

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

Emergency Management Agency Fund

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

Enforcement and Education Fund

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

Juvenile Detention / Rehabilitation Center Fund

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

County Probation Services Fund

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

Recycle Grant Fund

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

(Continued)

Special Revenue Funds

Urban Mass Transportation Fund

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

Community Development Block Grant Fund

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

Children's Services Board Fund

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

Legal Research Fund

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

One-Stop Shop Fund

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

Law Enforcement Fund

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

Certificate of Title Administration Fund

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

County Recorder Equipment Fund

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

Court Computerization Fund

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

Dispute Resolution Fund

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

(Continued)

Special Revenue Funds

Commissary Fund

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

Court Security Grant Fund

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

Food Services Fund

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

Common Pleas Court – Special Projects Fund

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

Sheriff's Juvenile Safety Trust Fund

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

Municipal Court Restitution Fund

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

Children's Services Trust Fund

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

D.A.R.E. Trust Fund

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

Debt Service Funds

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

General Obligation Debt Fund

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

Special Assessment Debt Fund

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

Capital Projects Funds

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

Sewer System Improvement Fund

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

Health Care Improvement Fund

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

Emergency 911 Facility Construction Fund

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

Ditch Construction Fund

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

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 9,987,480	\$ 79,082	\$ 1,052,065	\$ 11,118,627
Investments	8,759,363	0	0	8,759,363
Receivables:				
Taxes	658,038	0	0	658,038
Accounts	79,145	0	0	79,145
Intergovernmental	3,904,168	0	0	3,904,168
Loans	1,962,861	0	0	1,962,861
Due from Other Funds	172,257	0	0	172,257
Prepaid Items	3,598	0	0	3,598
Total Assets	\$ 25,526,910	\$ 79,082	\$ 1,052,065	\$ 26,658,057
Liabilities:				
Accounts Payable	\$ 361,662	\$ 0	\$ 0	\$ 361,662
Accrued Wages and Benefits Payable	344,655	0	0	344,655
Intergovernmental Payable	192,147	0	0	192,147
Due to Other Funds	228,876	0	0	228,876
Interfund Loans Payable	130,468	0	0	130,468
Advances from Other Funds	0	0	102,398	102,398
Total Liabilities	1,257,808	0	102,398	1,360,206
Deferred Inflows of Resources:				
Unavailable Amounts	4,042,747	0	0	4,042,747
Property Tax Levy for Next Fiscal Year	111,813	0	0	111,813
Total Deferred Inflows of Resources	4,154,560	0	0	4,154,560
Fund Balances:				
Nonspendable	3,598	0	0	3,598
Restricted	19,403,745	79,082	1,052,058	20,534,885
Committed	766,033	0	0	766,033
Unassigned	(58,834)	0	(102,391)	(161,225)
Total Fund Balances	20,114,542	79,082	949,667	21,143,291
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 25,526,910	\$ 79,082	\$ 1,052,065	\$ 26,658,057

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2014***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 3,611,447	\$ 0	\$ 0	\$ 3,611,447
Intergovernmental Revenues	9,734,172	0	0	9,734,172
Charges for Services	6,898,417	0	0	6,898,417
Licenses and Permits	15	0	0	15
Fines and Forfeitures	270,036	0	0	270,036
All Other Revenues	552,017	0	13,445	565,462
Total Revenue	<u>21,066,104</u>	<u>0</u>	<u>13,445</u>	<u>21,079,549</u>
Expenditures:				
Current:				
Public Safety	7,088,651	0	0	7,088,651
Health	365,460	0	0	365,460
Human Services	5,663,034	0	0	5,663,034
Conservation and Recreation	198,840	0	0	198,840
Public Works	2,365,144	0	0	2,365,144
General Government	2,581,514	0	0	2,581,514
Debt Service:				
Principal Retirement	0	592,850	0	592,850
Interest and Fiscal Charges	0	382,707	3,002	385,709
Total Expenditures	<u>18,262,643</u>	<u>975,557</u>	<u>3,002</u>	<u>19,241,202</u>
Excess (Deficiency) of Revenues Over Expenditures				
	2,803,461	(975,557)	10,443	1,838,347
Other Financing Sources (Uses):				
Transfers In	0	940,712	0	940,712
Transfers Out	(423,982)	0	(1,003,893)	(1,427,875)
Total Other Financing Sources (Uses)	<u>(423,982)</u>	<u>940,712</u>	<u>(1,003,893)</u>	<u>(487,163)</u>
Net Change in Fund Balance	2,379,479	(34,845)	(993,450)	1,351,184
Fund Balances at Beginning of Year	<u>17,735,063</u>	<u>113,927</u>	<u>1,943,117</u>	<u>19,792,107</u>
Fund Balances End of Year	<u>\$ 20,114,542</u>	<u>\$ 79,082</u>	<u>\$ 949,667</u>	<u>\$ 21,143,291</u>

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014***

	Child Support Enforcement Agency	Dog and Kennel	Shelter/Domestic Violence	Youth Services Subsidy
Assets:				
Cash and Cash Equivalents	\$ 1,052,893	\$ 238,162	\$ 57,631	\$ 420,267
Investments	2,092,953	0	0	835,405
Receivables:				
Taxes	0	0	0	0
Accounts	39,428	0	0	0
Intergovernmental	35,000	0	100,827	236,105
Loans	0	0	0	0
Due from Other Funds	0	0	0	24,722
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 3,220,274</u>	<u>\$ 238,162</u>	<u>\$ 158,458</u>	<u>\$ 1,516,499</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 8,212	\$ 11,972	\$ 12,262
Accrued Wages and Benefits Payable	33,310	6,611	6,162	27,801
Intergovernmental Payable	0	0	0	1,900
Due to Other Funds	158,027	0	0	19,266
Interfund Loans Payable	0	0	0	0
Total Liabilities	<u>191,337</u>	<u>14,823</u>	<u>18,134</u>	<u>61,229</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	100,827	75,044
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>100,827</u>	<u>75,044</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	3,028,937	223,339	39,497	1,380,226
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>3,028,937</u>	<u>223,339</u>	<u>39,497</u>	<u>1,380,226</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,220,274</u>	<u>\$ 238,162</u>	<u>\$ 158,458</u>	<u>\$ 1,516,499</u>

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014***

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy
\$ 1,552,044	\$ 90,432	\$ 405,315	\$ 470,662	\$ 10,795	\$ 73,355
3,085,164	0	0	0	0	0
501,004	0	0	0	0	113,468
0	1,280	0	0	0	0
25,721	30,054	0	0	44,876	8,002
0	0	0	0	0	0
2,659	0	0	0	0	0
0	822	0	0	0	0
<u>\$ 5,166,592</u>	<u>\$ 122,588</u>	<u>\$ 405,315</u>	<u>\$ 470,662</u>	<u>\$ 55,671</u>	<u>\$ 194,825</u>
\$ 60,870	\$ 1,974	\$ 2,184	\$ 1,378	\$ 0	\$ 0
54,511	12,964	4,111	21,116	3,004	0
0	0	0	0	0	131,177
26,955	0	0	0	0	0
0	0	0	0	9,026	0
<u>142,336</u>	<u>14,938</u>	<u>6,295</u>	<u>22,494</u>	<u>12,030</u>	<u>131,177</u>
0	0	0	0	22,438	9,657
0	0	0	0	0	111,813
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,438</u>	<u>121,470</u>
0	822	0	0	0	0
5,024,256	106,828	399,020	448,168	21,203	0
0	0	0	0	0	0
0	0	0	0	0	(57,822)
<u>5,024,256</u>	<u>107,650</u>	<u>399,020</u>	<u>448,168</u>	<u>21,203</u>	<u>(57,822)</u>
<u>\$ 5,166,592</u>	<u>\$ 122,588</u>	<u>\$ 405,315</u>	<u>\$ 470,662</u>	<u>\$ 55,671</u>	<u>\$ 194,825</u>

(Continued)

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014***

	Community Based Corrections Act Grant	Super Cleanup	Emergency Management Agency	Enforcement and Education
Assets:				
Cash and Cash Equivalents	\$ 390	\$ 585,086	\$ 40,546	\$ 221,016
Investments	0	0	0	0
Receivables:				
Taxes	0	43,566	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	90,834	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 390</u>	<u>\$ 628,652</u>	<u>\$ 131,380</u>	<u>\$ 221,016</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	1,402	0	3,512	0
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Interfund Loans Payable	0	0	0	5,299
Total Liabilities	<u>1,402</u>	<u>0</u>	<u>3,512</u>	<u>5,299</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	80,014	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>80,014</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	0	0	47,854	215,717
Committed	0	628,652	0	0
Unassigned	(1,012)	0	0	0
Total Fund Balances	<u>(1,012)</u>	<u>628,652</u>	<u>47,854</u>	<u>215,717</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 390</u>	<u>\$ 628,652</u>	<u>\$ 131,380</u>	<u>\$ 221,016</u>

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014**

Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board
\$ 461,248	\$ 257,674	\$ 53,459	\$ 900,757	\$ 293,248	\$ 920,095
916,872	0	0	0	0	1,828,969
0	0	0	0	0	0
0	5,240	0	0	0	0
1,317,697	71,036	0	0	81,246	1,823,682
0	0	0	0	1,962,861	0
26,579	0	0	20,790	0	93,153
0	0	0	0	0	2,776
<u>\$ 2,722,396</u>	<u>\$ 333,950</u>	<u>\$ 53,459</u>	<u>\$ 921,547</u>	<u>\$ 2,337,355</u>	<u>\$ 4,668,675</u>
\$ 18,162	\$ 0	\$ 0	\$ 68,554	\$ 1,542	\$ 131,046
99,738	9,139	439	0	0	52,356
3,935	0	0	0	47,333	5,036
6,478	0	0	10,724	3,072	0
0	1,143	0	0	115,000	0
<u>128,313</u>	<u>10,282</u>	<u>439</u>	<u>79,278</u>	<u>166,947</u>	<u>188,438</u>
531,394	35,518	0	0	1,962,861	1,207,811
0	0	0	0	0	0
<u>531,394</u>	<u>35,518</u>	<u>0</u>	<u>0</u>	<u>1,962,861</u>	<u>1,207,811</u>
0	0	0	0	0	2,776
2,062,687	288,150	53,020	842,269	207,547	3,132,773
2	0	0	0	0	136,877
0	0	0	0	0	0
<u>2,062,689</u>	<u>288,150</u>	<u>53,020</u>	<u>842,269</u>	<u>207,547</u>	<u>3,272,426</u>
<u>\$ 2,722,396</u>	<u>\$ 333,950</u>	<u>\$ 53,459</u>	<u>\$ 921,547</u>	<u>\$ 2,337,355</u>	<u>\$ 4,668,675</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014**

	Legal Research	One-Stop Shop	Law Enforcement	Court Computerization
Assets:				
Cash and Cash Equivalents	\$ 113,885	\$ 97,422	\$ 232,417	\$ 594,878
Investments	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	4,403	0	0	14,213
Intergovernmental	0	0	21,103	0
Loans	0	0	0	0
Due from Other Funds	0	0	4,354	0
Prepaid Items	0	0	0	0
Total Assets	\$ 118,288	\$ 97,422	\$ 257,874	\$ 609,091
Liabilities:				
Accounts Payable	\$ 1,171	\$ 0	\$ 0	\$ 28,905
Accrued Wages and Benefits Payable	1,783	0	0	157
Intergovernmental Payable	0	0	1,566	0
Due to Other Funds	0	0	4,354	0
Interfund Loans Payable	0	0	0	0
Total Liabilities	2,954	0	5,920	29,062
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	17,183	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	0	0	17,183	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	115,334	97,422	234,771	580,029
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	115,334	97,422	234,771	580,029
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 118,288	\$ 97,422	\$ 257,874	\$ 609,091

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014**

Dispute Resolution	Court Security Grant	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution
\$ 116,667	\$ 106,649	\$ 200,545	\$ 387,355	\$ 1,567	\$ 502
0	0	0	0	0	0
0	0	0	0	0	0
5,098	2,291	0	7,192	0	0
0	0	17,985	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 121,765</u>	<u>\$ 108,940</u>	<u>\$ 218,530</u>	<u>\$ 394,547</u>	<u>\$ 1,567</u>	<u>\$ 502</u>
\$ 0	\$ 0	\$ 10,252	\$ 2,828	\$ 0	\$ 0
3,444	431	574	2,090	0	0
0	0	0	1,200	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,444</u>	<u>431</u>	<u>10,826</u>	<u>6,118</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
118,321	108,509	207,704	388,429	1,567	0
0	0	0	0	0	502
0	0	0	0	0	0
<u>118,321</u>	<u>108,509</u>	<u>207,704</u>	<u>388,429</u>	<u>1,567</u>	<u>502</u>
<u>\$ 121,765</u>	<u>\$ 108,940</u>	<u>\$ 218,530</u>	<u>\$ 394,547</u>	<u>\$ 1,567</u>	<u>\$ 502</u>

(Continued)

MIAMI COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014***

	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
Assets:			
Cash and Cash Equivalents	\$ 27,274	\$ 3,244	\$ 9,987,480
Investments	0	0	8,759,363
Receivables:			
Taxes	0	0	658,038
Accounts	0	0	79,145
Intergovernmental	0	0	3,904,168
Loans	0	0	1,962,861
Due from Other Funds	0	0	172,257
Prepaid Items	0	0	3,598
Total Assets	<u>\$ 27,274</u>	<u>\$ 3,244</u>	<u>\$ 25,526,910</u>
Liabilities:			
Accounts Payable	\$ 350	\$ 0	\$ 361,662
Accrued Wages and Benefits Payable	0	0	344,655
Intergovernmental Payable	0	0	192,147
Due to Other Funds	0	0	228,876
Interfund Loans Payable	0	0	130,468
Total Liabilities	<u>350</u>	<u>0</u>	<u>1,257,808</u>
Deferred Inflows of Resources:			
Unavailable Amounts	0	0	4,042,747
Property Tax Levy for Next Fiscal Year	0	0	111,813
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>4,154,560</u>
Fund Balances:			
Nonspendable	0	0	3,598
Restricted	26,924	3,244	19,403,745
Committed	0	0	766,033
Unassigned	0	0	(58,834)
Total Fund Balances	<u>26,924</u>	<u>3,244</u>	<u>20,114,542</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 27,274</u>	<u>\$ 3,244</u>	<u>\$ 25,526,910</u>



MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Child Support Enforcement Agency	Dog and Kennel	Shelter/Domestic Violence	Youth Services Subsidy
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,264,969	0	198,192	705,895
Charges for Services	398,218	372,395	23,196	626,305
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	21,938	0	8,730
All Other Revenue	173,836	8,092	978	771
Total Revenue	<u>1,837,023</u>	<u>402,425</u>	<u>222,366</u>	<u>1,341,701</u>
Expenditures:				
Current:				
Public Safety	0	0	0	651,524
Health	0	365,460	0	0
Human Services	1,558,393	0	217,588	643,403
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Total Expenditures	<u>1,558,393</u>	<u>365,460</u>	<u>217,588</u>	<u>1,294,927</u>
Excess (Deficiency) of Revenues Over Expenditures	278,630	36,965	4,778	46,774
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	278,630	36,965	4,778	46,774
Fund Balances at Beginning of Year	2,750,307	186,374	34,719	1,333,452
Fund Balances End of Year	<u>\$ 3,028,937</u>	<u>\$ 223,339</u>	<u>\$ 39,497</u>	<u>\$ 1,380,226</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy
\$ 3,237,818	\$ 0	\$ 0	\$ 0	\$ 0	\$ 111,118
0	357,559	0	0	89,750	16,012
256,334	66,184	166,218	1,045,883	0	0
0	0	0	15	0	0
0	0	0	0	0	0
63,505	2,570	2,721	8,382	0	0
<u>3,557,657</u>	<u>426,313</u>	<u>168,939</u>	<u>1,054,280</u>	<u>89,750</u>	<u>127,130</u>
2,290,777	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	198,840
0	0	0	0	0	0
0	413,573	145,817	1,031,928	89,312	0
<u>2,290,777</u>	<u>413,573</u>	<u>145,817</u>	<u>1,031,928</u>	<u>89,312</u>	<u>198,840</u>
1,266,880	12,740	23,122	22,352	438	(71,710)
<u>(338,982)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(338,982)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
927,898	12,740	23,122	22,352	438	(71,710)
4,096,358	94,910	375,898	425,816	20,765	13,888
<u>\$ 5,024,256</u>	<u>\$ 107,650</u>	<u>\$ 399,020</u>	<u>\$ 448,168</u>	<u>\$ 21,203</u>	<u>\$ (57,822)</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, 2014***

	Community Based Corrections Act Grant	Super Cleanup	Emergency Management Agency	Enforcement and Education
Revenues:				
Taxes	\$ 0	\$ 262,511	\$ 0	\$ 0
Intergovernmental Revenues	36,000	0	177,571	24,807
Charges for Services	0	0	0	22,000
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	18,576
All Other Revenue	0	0	0	0
Total Revenue	<u>36,000</u>	<u>262,511</u>	<u>177,571</u>	<u>65,383</u>
Expenditures:				
Current:				
Public Safety	0	0	175,942	5,056
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	0	25,515	0	0
General Government	36,082	0	0	25,732
Total Expenditures	<u>36,082</u>	<u>25,515</u>	<u>175,942</u>	<u>30,788</u>
Excess (Deficiency) of Revenues Over Expenditures	(82)	236,996	1,629	34,595
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	(82)	236,996	1,629	34,595
Fund Balances at Beginning of Year	(930)	391,656	46,225	181,122
Fund Balances End of Year	<u>\$ (1,012)</u>	<u>\$ 628,652</u>	<u>\$ 47,854</u>	<u>\$ 215,717</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

Juvenile Detention / Rehabilitation Center	County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,648,902	161,784	20,000	610,835	1,249,234	2,873,271
2,330,507	229,923	0	230,736	0	760,220
0	0	0	0	0	0
0	20,360	0	0	0	0
945	0	0	14,125	156,765	71,770
<u>3,980,354</u>	<u>412,067</u>	<u>20,000</u>	<u>855,696</u>	<u>1,405,999</u>	<u>3,705,261</u>
3,737,360	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	3,228,717
0	0	0	0	0	0
0	0	0	1,035,269	1,304,360	0
0	353,789	15,775	0	0	0
<u>3,737,360</u>	<u>353,789</u>	<u>15,775</u>	<u>1,035,269</u>	<u>1,304,360</u>	<u>3,228,717</u>
242,994	58,278	4,225	(179,573)	101,639	476,544
(85,000)	0	0	0	0	0
<u>(85,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
157,994	58,278	4,225	(179,573)	101,639	476,544
1,904,695	229,872	48,795	1,021,842	105,908	2,795,882
<u>\$ 2,062,689</u>	<u>\$ 288,150</u>	<u>\$ 53,020</u>	<u>\$ 842,269</u>	<u>\$ 207,547</u>	<u>\$ 3,272,426</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, 2014***

	<u>Legal Research</u>	<u>One-Stop Shop</u>	<u>Law Enforcement</u>	<u>Court Computerization</u>
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	66,116	0
Charges for Services	5,452	0	53,897	215,352
Licenses and Permits	0	0	0	0
Fines and Forfeitures	90,383	0	1,751	0
All Other Revenue	0	6,980	0	0
Total Revenue	<u>95,835</u>	<u>6,980</u>	<u>121,764</u>	<u>215,352</u>
Expenditures:				
Current:				
Public Safety	0	0	88,407	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	62,698	0	0	157,678
Total Expenditures	<u>62,698</u>	<u>0</u>	<u>88,407</u>	<u>157,678</u>
Excess (Deficiency) of Revenues Over Expenditures	33,137	6,980	33,357	57,674
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	33,137	6,980	33,357	57,674
Fund Balances at Beginning of Year	82,197	90,442	201,414	522,355
Fund Balances End of Year	<u>\$ 115,334</u>	<u>\$ 97,422</u>	<u>\$ 234,771</u>	<u>\$ 580,029</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

Dispute Resolution	Court Security Grant	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust	Municipal Court Restitution
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
70,560	0	162,715	0	0	0
0	0	0	95,597	0	0
0	0	0	0	0	0
81,588	26,710	0	0	0	0
0	0	0	0	0	40,149
<u>152,148</u>	<u>26,710</u>	<u>162,715</u>	<u>95,597</u>	<u>0</u>	<u>40,149</u>
0	0	139,585	0	0	0
0	0	0	0	0	0
0	0	14,933	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
110,599	9,322	0	89,509	0	39,700
<u>110,599</u>	<u>9,322</u>	<u>154,518</u>	<u>89,509</u>	<u>0</u>	<u>39,700</u>
41,549	17,388	8,197	6,088	0	449
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
41,549	17,388	8,197	6,088	0	449
76,772	91,121	199,507	382,341	1,567	53
<u>\$ 118,321</u>	<u>\$ 108,509</u>	<u>\$ 207,704</u>	<u>\$ 388,429</u>	<u>\$ 1,567</u>	<u>\$ 502</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, 2014***

	Children's Services Trust	D.A.R.E. Trust	Total Nonmajor Special Revenue Funds
Revenues:			
Taxes	\$ 0	\$ 0	\$ 3,611,447
Intergovernmental Revenues	0	0	9,734,172
Charges for Services	0	0	6,898,417
Licenses and Permits	0	0	15
Fines and Forfeitures	0	0	270,036
All Other Revenue	428	0	552,017
Total Revenue	<u>428</u>	<u>0</u>	<u>21,066,104</u>
Expenditures:			
Current:			
Public Safety	0	0	7,088,651
Health	0	0	365,460
Human Services	0	0	5,663,034
Conservation and Recreation	0	0	198,840
Public Works	0	0	2,365,144
General Government	0	0	2,581,514
Total Expenditures	<u>0</u>	<u>0</u>	<u>18,262,643</u>
Excess (Deficiency) of Revenues Over Expenditures	428	0	2,803,461
Other Financing Sources (Uses):			
Transfers Out	0	0	(423,982)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(423,982)</u>
Net Change in Fund Balance	428	0	2,379,479
Fund Balances at Beginning of Year	26,496	3,244	17,735,063
Fund Balances End of Year	<u>\$ 26,924</u>	<u>\$ 3,244</u>	<u>\$ 20,114,542</u>

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2014**

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Assets:			
Cash and Cash Equivalents	\$ 76,353	\$ 2,729	\$ 79,082
Total Assets	<u>\$ 76,353</u>	<u>\$ 2,729</u>	<u>\$ 79,082</u>
Liabilities:			
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:			
Restricted	76,353	2,729	79,082
Total Fund Balances	<u>76,353</u>	<u>2,729</u>	<u>79,082</u>
Total Liabilities and Fund Balances	<u>\$ 76,353</u>	<u>\$ 2,729</u>	<u>\$ 79,082</u>

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2014***

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Revenues:			
Total Revenue	\$ 0	\$ 0	\$ 0
Expenditures:			
Current:			
Debt Service:			
Principal Retirement	592,850	0	592,850
Interest and Fiscal Charges	382,707	0	382,707
Total Expenditures	975,557	0	975,557
Excess (Deficiency) of Revenues Over Expenditures	(975,557)	0	(975,557)
Other Financing Sources (Uses):			
Transfers In	940,712	0	940,712
Total Other Financing Sources (Uses)	940,712	0	940,712
Net Change in Fund Balance	(34,845)	0	(34,845)
Fund Balances at Beginning of Year	111,198	2,729	113,927
Fund Balances End of Year	\$ 76,353	\$ 2,729	\$ 79,082

MIAMI COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2014**

	Sewer System Improvement	Health Care Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Projects Funds
Assets:					
Cash and Cash Equivalents	\$ 5,394	\$ 978,166	\$ 68,498	\$ 7	\$ 1,052,065
Total Assets	\$ 5,394	\$ 978,166	\$ 68,498	\$ 7	\$ 1,052,065
Liabilities:					
Advances from Other Funds	\$ 0	\$ 0	\$ 0	\$ 102,398	\$ 102,398
Total Liabilities	0	0	0	102,398	102,398
Fund Balances:					
Restricted	5,394	978,166	68,498	0	1,052,058
Unassigned	0	0	0	(102,391)	(102,391)
Total Fund Balances	5,394	978,166	68,498	(102,391)	949,667
Total Liabilities and Fund Balances	\$ 5,394	\$ 978,166	\$ 68,498	\$ 7	\$ 1,052,065

MIAMI COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014***

	Sewer System Improvement	Health Care Improvement	E-911 Facility Construction	Ditch Construction	Total Nonmajor Capital Project Funds
Revenues:					
All Other Revenues	\$ 0	\$ 0	\$ 0	\$ 13,445	\$ 13,445
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,445</u>	<u>13,445</u>
Expenditures:					
Debt Service:					
Interest and Fiscal Charges	0	0	0	3,002	3,002
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,002</u>	<u>3,002</u>
Excess (Deficiency) of Revenues Over Expenditures	0	0	0	10,443	10,443
Other Financing Sources (Uses):					
Transfers Out	0	(1,003,893)	0	0	(1,003,893)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(1,003,893)</u>	<u>0</u>	<u>0</u>	<u>(1,003,893)</u>
Net Change in Fund Balance	0	(1,003,893)	0	10,443	(993,450)
Fund Balances at Beginning of Year	5,394	1,982,059	68,498	(112,834)	1,943,117
Fund Balances End of Year	<u>\$ 5,394</u>	<u>\$ 978,166</u>	<u>\$ 68,498</u>	<u>\$ (102,391)</u>	<u>\$ 949,667</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, 2014***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 15,833,470	\$ 15,833,470	\$ 16,871,693	\$ 1,038,223
Intergovernmental Revenues	2,547,800	2,547,800	2,832,495	284,695
Charges for Services	2,466,585	2,466,885	3,158,190	691,305
Licenses and Permits	805,065	983,465	1,466,299	482,834
Investment Earnings	205,000	205,000	302,571	97,571
Fines and Forfeitures	911,450	911,750	868,159	(43,591)
All Other Revenues	240,462	240,462	490,597	250,135
Total Revenues	23,009,832	23,188,832	25,990,004	2,801,172
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services	7,193,939	7,078,939	6,794,036	284,903
Materials and Supplies	765,500	822,182	665,658	156,524
Contractual Services	1,185,132	1,270,132	1,020,374	249,758
Other Expenditures	1,000	1,000	0	1,000
Capital Outlay	275,000	248,318	161,398	86,920
Total Sheriff	9,420,571	9,420,571	8,641,466	779,105
Coroner:				
Personal Services	74,932	74,932	71,077	3,855
Contractual Services	81,204	81,204	73,414	7,790
Total Coroner	156,136	156,136	144,491	11,645
Adult Probation:				
Personal Services	148,089	150,513	136,251	14,262
Travel and Transportation	500	500	0	500
Materials and Supplies	7,450	7,450	2,745	4,705
Contractual Services	3,100	3,100	1,073	2,027
Total Adult Probation	159,139	161,563	140,069	21,494
Juvenile Probation:				
Personal Services	366,285	371,827	353,760	18,067
Travel and Transportation	4,500	4,500	1,803	2,697
Materials and Supplies	11,900	11,900	9,688	2,212
Contractual Services	278,900	278,900	239,522	39,378
Total Juvenile Probation	661,585	667,127	604,773	62,354

(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, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Emergency Management:				
Personal Services	43,963	46,121	34,248	11,873
Travel and Transportation	600	600	561	39
Contractual Services	<u>88,806</u>	<u>87,572</u>	<u>85,094</u>	<u>2,478</u>
Total Emergency Management	133,369	134,293	119,903	14,390
Building Regulations:				
Personal Services	955,522	1,063,338	922,288	141,050
Travel and Transportation	4,250	5,050	4,746	304
Materials and Supplies	29,750	31,448	24,087	7,361
Contractual Services	158,300	221,238	178,964	42,274
Other Expenditures	1,000	1,008	319	689
Capital Outlay	<u>93,112</u>	<u>116,010</u>	<u>75,377</u>	<u>40,633</u>
Total Building Regulations	<u>1,241,934</u>	<u>1,438,092</u>	<u>1,205,781</u>	<u>232,311</u>
Total Public Safety	<u>11,772,734</u>	<u>11,977,782</u>	<u>10,856,483</u>	<u>1,121,299</u>
Health:				
Health Department:				
Materials and Supplies	1,600	1,600	12	1,588
Contractual Services	<u>206,500</u>	<u>234,931</u>	<u>230,467</u>	<u>4,464</u>
Total Health	<u>208,100</u>	<u>236,531</u>	<u>230,479</u>	<u>6,052</u>
Human Services:				
Victim Witness:				
Contractual Services	<u>79,558</u>	<u>79,558</u>	<u>79,558</u>	<u>0</u>
Total Victim Witness	79,558	79,558	79,558	0
County Home:				
Materials and Supplies	12,000	11,950	0	11,950
Contractual Services	<u>0</u>	<u>50</u>	<u>50</u>	<u>0</u>
Total County Home	12,000	12,000	50	11,950

(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, 2014***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
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	275,945	279,729	272,678	7,051
Travel and Transportation	10,600	9,800	9,758	42
Materials and Supplies	4,250	5,668	5,292	376
Contractual Services	601,560	592,860	582,186	10,674
Total Soldiers' Relief	892,355	888,057	869,914	18,143
Veterans' Services:				
Materials and Supplies	12,000	11,500	10,886	614
Contractual Services	25,500	34,800	34,455	345
Total Veterans' Services	37,500	46,300	45,341	959
Public Assistance:				
Contractual Services	236,979	236,979	236,979	0
Total Public Assistance	236,979	236,979	236,979	0
Total Human Services	2,381,392	2,385,894	2,354,842	31,052
Conservation and Recreation:				
Agriculture:				
Contractual Services	411,653	411,653	410,797	856
Total Agriculture	411,653	411,653	410,797	856
Neal Farm:				
Materials and Supplies	7,500	7,450	0	7,450
Contractual Services	0	50	21	29
Total Neal Farm	7,500	7,500	21	7,479
Total Conservation and Recreation	419,153	419,153	410,818	8,335
Public Works:				
Transit System:				
Personal Services	128,072	130,150	100,047	30,103
Contractual Services	115,000	115,000	115,000	0
Total Public Works	243,072	245,150	215,047	30,103

(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, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
General Government:				
Commissioners:				
Personal Services	648,991	655,687	642,217	13,470
Travel and Transportation	2,500	4,491	4,266	225
Materials and Supplies	11,000	10,164	5,853	4,311
Contractual Services	116,800	116,600	69,096	47,504
Capital Outlay	3,500	3,500	1,027	2,473
Total Commissioners	<u>782,791</u>	<u>790,442</u>	<u>722,459</u>	<u>67,983</u>
Auditor:				
Personal Services	614,182	614,747	565,865	48,882
Travel and Transportation	900	900	534	366
Materials and Supplies	11,220	20,086	16,097	3,989
Contractual Services	83,582	82,117	75,045	7,072
Other Expenditures	35	35	0	35
Total Auditor	<u>709,919</u>	<u>717,885</u>	<u>657,541</u>	<u>60,344</u>
Treasurer:				
Personal Services	190,140	191,888	183,039	8,849
Travel and Transportation	1,250	1,250	527	723
Materials and Supplies	3,000	6,555	5,112	1,443
Contractual Services	77,800	74,113	40,986	33,127
Total Treasurer	<u>272,190</u>	<u>273,806</u>	<u>229,664</u>	<u>44,142</u>
Prosecutor:				
Personal Services	892,413	876,071	780,603	95,468
Travel and Transportation	5,800	5,448	3,922	1,526
Materials and Supplies	7,325	14,154	13,236	918
Contractual Services	70,726	99,154	93,504	5,650
Total Prosecutor	<u>976,264</u>	<u>994,827</u>	<u>891,265</u>	<u>103,562</u>
Data Processing:				
Personal Services	580,595	562,640	517,669	44,971
Materials and Supplies	7,000	7,732	7,050	682
Contractual Services	224,240	251,161	243,969	7,192
Total Data Processing	<u>811,835</u>	<u>821,533</u>	<u>768,688</u>	<u>52,845</u>
Purchasing:				
Materials and Supplies	3,500	4,401	2,250	2,151
Contractual Services	234,500	234,554	126,344	108,210
Total Purchasing	<u>238,000</u>	<u>238,955</u>	<u>128,594</u>	<u>110,361</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, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Poll Workers:				
Personal Services	107,100	116,100	114,435	1,665
Total Poll Workers	<u>107,100</u>	<u>116,100</u>	<u>114,435</u>	<u>1,665</u>
Elections:				
Personal Services	273,096	268,371	256,145	12,226
Travel and Transportation	5,000	4,774	4,774	0
Materials and Supplies	48,000	37,672	35,878	1,794
Contractual Services	139,556	154,859	154,591	268
Capital Outlay	6,000	902	902	0
Total Elections	<u>471,652</u>	<u>466,578</u>	<u>452,290</u>	<u>14,288</u>
Recorder:				
Personal Services	274,230	277,347	251,345	26,002
Materials and Supplies	12,931	12,931	3,528	9,403
Contractual Services	200	200	92	108
Total Recorder	<u>287,361</u>	<u>290,478</u>	<u>254,965</u>	<u>35,513</u>
Microfilm:				
Personal Services	56,717	57,640	25,708	31,932
Material and Supplies	7,335	7,335	1,087	6,248
Contractual Services	3,600	3,600	78	3,522
Total Microfilm	<u>67,652</u>	<u>68,575</u>	<u>26,873</u>	<u>41,702</u>
Copiers:				
Materials and Supplies	32,000	32,000	22,529	9,471
Contractual Services	126,000	126,000	90,976	35,024
Total Copiers	<u>158,000</u>	<u>158,000</u>	<u>113,505</u>	<u>44,495</u>
Maintenance and Operations:				
Personal Services	491,575	499,100	489,550	9,550
Travel and Transportation	500	800	630	170
Materials and Supplies	181,500	149,491	107,911	41,580
Contractual Services	945,650	1,197,767	1,096,072	101,695
Capital Outlay	65,000	3,201	0	3,201
Total Maintenance and Operations	<u>1,684,225</u>	<u>1,850,359</u>	<u>1,694,163</u>	<u>156,196</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, 2014***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Annexations:				
Other Expenditures	0	26	26	0
Total Annexations	0	26	26	0
Contingencies:				
Contractual Services	250,000	1,624	0	1,624
Total Contingencies	250,000	1,624	0	1,624
Administration:				
Materials and Supplies	100	100	0	100
Contractual Services	580,400	588,457	560,213	28,244
Other Expenditures	1,000	42,152	42,018	134
Total Administration	581,500	630,709	602,231	28,478
Bureau of Inspection:				
Contractual Services	75,000	75,000	73,472	1,528
Total Bureau of Inspection	75,000	75,000	73,472	1,528
Court of Appeals:				
Contractual Services	32,000	32,000	25,276	6,724
Total Court of Appeals	32,000	32,000	25,276	6,724
Common Pleas Court:				
Personal Services	286,701	290,973	234,080	56,893
Travel and Transportation	300	300	0	300
Materials and Supplies	10,750	10,750	6,453	4,297
Contractual Services	133,900	133,900	55,060	78,840
Capital Outlay	10,000	10,000	4,393	5,607
Total Common Pleas Court	441,651	445,923	299,986	145,937
Probate Court:				
Personal Services	244,612	247,476	235,956	11,520
Travel and Transportation	3,000	2,600	150	2,450
Materials and Supplies	8,800	8,140	6,852	1,288
Contractual Services	29,900	31,560	21,268	10,292
Total Probate Court	286,312	289,776	264,226	25,550

(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, 2014***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Municipal Court:				
Personal Services	1,061,575	1,071,935	1,060,361	11,574
Travel and Transportation	11,000	11,000	4,138	6,862
Materials and Supplies	74,926	61,375	40,984	20,391
Contractual Services	175,687	194,233	182,946	11,287
Other Expenditures	820	820	0	820
Total Municipal Court	1,324,008	1,339,363	1,288,429	50,934
Jury Commission:				
Personal Services	92,003	93,619	77,596	16,023
Materials and Supplies	2,000	2,000	2,000	0
Total Jury Commission	94,003	95,619	79,596	16,023
Juvenile Court:				
Personal Services	618,115	627,251	520,705	106,546
Travel and Transportation	3,500	3,500	3,275	225
Materials and Supplies	8,400	10,650	8,868	1,782
Contractual Services	480,400	478,250	451,938	26,312
Total Juvenile Court	1,110,415	1,119,651	984,786	134,865
Municipal Court Prosecutor:				
Contractual Services	124,200	124,200	124,200	0
Total Municipal Court Prosecutor	124,200	124,200	124,200	0
Clerk of Courts:				
Personal Services	959,033	973,464	923,866	49,598
Materials and Supplies	27,000	37,000	28,234	8,766
Contractual Services	34,000	29,000	22,350	6,650
Total Clerk of Courts	1,020,033	1,039,464	974,450	65,014
Common Pleas Magistrate:				
Personal Services	311,944	317,601	303,521	14,080
Travel and Transportation	200	200	0	200
Materials and Supplies	3,750	4,750	3,604	1,146
Contractual Services	15,600	14,600	3,178	11,422
Total Common Pleas Magistrate	331,494	337,151	310,303	26,848

(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, 2014***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Defender:				
Contractual Services	158,400	158,400	158,400	0
Total Public Defender	158,400	158,400	158,400	0
Dispute Resolution:				
Contractual Services	34,742	34,742	34,742	0
Total Dispute Resolution	34,742	34,742	34,742	0
Magistrate:				
Contractual Services	35,818	35,818	35,818	0
Total Magistrate	35,818	35,818	35,818	0
Engineer:				
Personal Services	278,800	282,333	277,535	4,798
Materials and Supplies	2,500	2,500	1,887	613
Contractual Services	9,000	1,000	713	287
Capital Outlay	0	9,200	9,199	1
Total Engineer	290,300	295,033	289,334	5,699
Total General Government	12,756,865	12,842,037	11,599,717	1,242,320
Total Expenditures	27,781,316	28,106,547	25,667,386	2,439,161
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(4,771,484)	(4,917,715)	322,618	5,240,333
Other Financing Sources (Uses):				
Transfers In	0	0	5,000	5,000
Transfers Out	(548,641)	(548,641)	(548,641)	0
Advances In	150,000	150,000	150,000	0
Advances Out	(50,000)	(50,000)	0	50,000
Total Other Financing Sources (Uses)	(448,641)	(448,641)	(393,641)	55,000
Net Change in Fund Balance	(5,220,125)	(5,366,356)	(71,023)	5,295,333
Fund Balance at Beginning of Year	13,307,347	13,307,347	13,307,347	0
Fund Balance at End of Year	\$ 8,087,222	\$ 7,940,991	\$ 13,236,324	\$ 5,295,333

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2014***

MOTOR VEHICLE AND GASOLINE TAX FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 774,300	\$ 774,300	\$ 801,982	\$ 27,682
Intergovernmental Revenues	5,440,000	6,182,311	6,366,841	184,530
Charges for Services	1,050,100	1,136,704	1,198,849	62,145
Investment Earnings	600	600	900	300
Fines and Forfeitures	52,500	52,500	49,354	(3,146)
All Other Revenues	188,750	278,750	569,095	290,345
Total Revenues	7,506,250	8,425,165	8,987,021	561,856
Expenditures:				
Public Works:				
Engineering:				
Personal Services	2,684,700	2,685,700	2,301,709	383,991
Travel and Transportation	2,400	3,400	2,181	1,219
Materials and Supplies	2,122,800	3,251,193	3,015,911	235,282
Contractual Services	2,090,300	2,916,273	2,652,301	263,972
Other Expenditures	239,450	227,736	156,610	71,126
Capital Outlay	821,590	1,787,012	1,670,423	116,589
Total Expenditures	7,961,240	10,871,314	9,799,135	1,072,179
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(454,990)	(2,446,149)	(812,114)	1,634,035
Fund Balance at Beginning of Year	4,537,177	4,537,177	4,537,177	0
Fund Balance at End of Year	\$ 4,082,187	\$ 2,091,028	\$ 3,725,063	\$ 1,634,035

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2014***

JOB AND FAMILY SERVICES FUND				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 3,535,446	\$ 3,535,446	\$ 3,059,672	\$ (475,774)
Charges for Services	0	0	20,281	20,281
All Other Revenues	625,000	625,000	536,140	(88,860)
Total Revenues	<u>4,160,446</u>	<u>4,160,446</u>	<u>3,616,093</u>	<u>(544,353)</u>
Expenditures:				
Human Services:				
Public Assistance:				
Personal Services	2,233,775	1,867,650	1,571,583	296,067
Travel and Transportation	100	100	2	98
Materials and Supplies	52,400	75,450	54,248	21,202
Contractual Services	1,098,775	1,582,625	1,271,349	311,276
Other Expenditures	1,000	1,000	236	764
Total Public Assistance	<u>3,386,050</u>	<u>3,526,825</u>	<u>2,897,418</u>	<u>629,407</u>
Job and Family Services:				
Travel and Transportation	0	21	21	0
Material and Supplies	3,871	6,757	6,757	0
Contractual Services	851,881	743,205	740,340	2,865
Capital Outlay	0	1,348	1,348	0
Total Job and Family Services	<u>855,752</u>	<u>751,331</u>	<u>748,466</u>	<u>2,865</u>
Total Expenditures	<u>4,241,802</u>	<u>4,278,156</u>	<u>3,645,884</u>	<u>632,272</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(81,356)	(117,710)	(29,791)	87,919
Fund Balance at Beginning of Year				
	<u>973,353</u>	<u>973,353</u>	<u>973,353</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 891,997</u>	<u>\$ 855,643</u>	<u>\$ 943,562</u>	<u>\$ 87,919</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 7,467,221	\$ 7,467,221	\$ 7,952,306	\$ 485,085
Intergovernmental Revenues	5,925,206	5,925,206	5,064,655	(860,551)
Charges for Services	403,319	403,319	431,837	28,518
Investment Earnings	150	150	58	(92)
All Other Revenues	30,900	30,900	45,481	14,581
Total Revenues	<u>13,826,796</u>	<u>13,826,796</u>	<u>13,494,337</u>	<u>(332,459)</u>
Expenditures:				
Health:				
Riverside School:				
Personal Services	7,638,222	7,455,284	6,928,984	526,300
Travel and Transportation	86,126	91,761	59,294	32,467
Materials and Supplies	308,485	346,960	258,659	88,301
Contractual Services	6,392,393	6,605,258	5,934,774	670,484
Other Expenditures	1,550	10,929	7,959	2,970
Capital Outlay	1,120,500	1,035,085	343,067	692,018
Total Riverside School	<u>15,547,276</u>	<u>15,545,277</u>	<u>13,532,737</u>	<u>2,012,540</u>
Gifts and Donations:				
Materials and Supplies	550	2,550	1,964	586
Contractual Services	18,500	18,500	4,251	14,249
Total Gifts and Donations	<u>19,050</u>	<u>21,050</u>	<u>6,215</u>	<u>14,835</u>
Total Expenditures	<u>15,566,326</u>	<u>15,566,327</u>	<u>13,538,952</u>	<u>2,027,375</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(1,739,530)	(1,739,531)	(44,615)	1,694,916
Fund Balance at Beginning of Year				
	<u>7,802,506</u>	<u>7,802,506</u>	<u>7,802,506</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 6,062,976</u>	<u>\$ 6,062,975</u>	<u>\$ 7,757,891</u>	<u>\$ 1,694,916</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Capital Projects Fund
For the Year Ended December 31, 2014***

PERMANENT IMPROVEMENT FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Taxes	\$ 225,000	\$ 259,049	\$ 34,049
Intergovernmental Revenues	300,000	203,295	(96,705)
Charges for Services	126,467	200,209	73,742
All Other Revenues	0	8,850	8,850
Total Revenues	651,467	671,403	19,936
Expenditures:			
Capital Outlay:			
Commissioners:			
Capital Outlay	6,788,657	6,788,657	0
Debt Service:			
Principal Retirement	3,200,000	3,200,000	0
Interest and Fiscal Charges	52,111	52,111	0
Total Expenditures	10,040,768	10,040,768	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(9,389,301)	(9,369,365)	19,936
Other Financing Sources (Uses):			
General Obligation Notes Issued	5,000,000	5,034,750	34,750
Transfers In	1,035,804	1,035,804	0
Total Other Financing Sources (Uses)	6,035,804	6,070,554	34,750
Net Change in Fund Balance	(3,353,497)	(3,298,811)	54,686
Fund Balance at Beginning of Year	3,599,420	3,599,420	0
Fund Balance at End of Year	\$ 245,923	\$ 300,609	\$ 54,686

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, 2014***

CHILD SUPPORT ENFORCEMENT AGENCY FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 1,310,000	\$ 1,229,969	\$ (80,031)
Charges for Services	377,000	391,682	14,682
All Other Revenues	20,000	173,839	153,839
Total Revenues	1,707,000	1,795,490	88,490
Expenditures:			
Human Services:			
Child Support Enforcement:			
Personal Services	1,011,150	938,490	72,660
Travel and Transportation	950	646	304
Materials and Supplies	12,675	11,788	887
Contractual Services	748,163	732,578	15,585
Other Expenditures	750	0	750
Total Expenditures	1,773,688	1,683,502	90,186
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(66,688)	111,988	178,676
Fund Balance at Beginning of Year	2,876,704	2,876,704	0
Fund Balance at End of Year	\$ 2,810,016	\$ 2,988,692	\$ 178,676

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, 2014***

DOG AND KENNEL FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 347,750	\$ 377,401	\$ 29,651
Fines and Forfeitures	20,000	21,938	1,938
All Other Revenues	7,000	8,092	1,092
Total Revenues	374,750	407,431	32,681
Expenditures:			
Health:			
Dog and Kennel:			
Personal Services	237,696	229,221	8,475
Travel and Transportation	2,500	315	2,185
Materials and Supplies	30,163	17,208	12,955
Contractual Services	140,595	115,290	25,305
Other Expenditures	900	198	702
Capital Outlay	22,000	0	22,000
Total Expenditures	433,854	362,232	71,622
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(59,104)	45,199	104,303
Fund Balance at Beginning of Year	190,764	190,764	0
Fund Balance at End of Year	\$ 131,660	\$ 235,963	\$ 104,303

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, 2014***

SHELTER/DOMESTIC VIOLENCE FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 182,073	\$ 205,419	\$ 23,346
Charges for Services	26,000	23,196	(2,804)
All Other Revenues	500	978	478
Total Revenues	208,573	229,593	21,020
Expenditures:			
Human Services:			
Victim Witness Program:			
Personal Services	199,288	189,615	9,673
Materials and Supplies	2,000	144	1,856
Contractual Services	1,200	517	683
Other Expenditures	27,500	25,430	2,070
Total Expenditures	229,988	215,706	14,282
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,415)	13,887	35,302
Fund Balance at Beginning of Year	43,744	43,744	0
Fund Balance at End of Year	\$ 22,329	\$ 57,631	\$ 35,302

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, 2014***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
YOUTH SERVICES SUBSIDY FUND			
Revenues:			
Intergovernmental Revenues	\$ 873,200	\$ 699,414	\$ (173,786)
Charges for Services	794,311	598,557	(195,754)
Fines and Forfeitures	10,000	8,730	(1,270)
All Other Revenues	1,100	771	(329)
Total Revenues	<u>1,678,611</u>	<u>1,307,472</u>	<u>(371,139)</u>
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	354,649	298,548	56,101
Materials and Supplies	7,781	5,731	2,050
Contractual Services	665,359	481,924	183,435
Other Expenditures	2,000	0	2,000
Total Public Safety	<u>1,029,789</u>	<u>786,203</u>	<u>243,586</u>
Human Services:			
Miami County Youth Center:			
Personal Services	512,101	451,231	60,870
Travel and Transportation	500	144	356
Material and Supplies	80,354	37,509	42,845
Contractual Services	183,925	149,242	34,683
Other Expenditures	1,800	672	1,128
Capital Outlay	26,571	10,041	16,530
Total Human Services	<u>805,251</u>	<u>648,839</u>	<u>156,412</u>
Total Expenditures	<u>1,835,040</u>	<u>1,435,042</u>	<u>399,998</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(156,429)	(127,570)	28,859
Fund Balance at Beginning of Year	1,211,016	1,211,016	0
Fund Balance at End of Year	<u>\$ 1,054,587</u>	<u>\$ 1,083,446</u>	<u>\$ 28,859</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, 2014***

E-911 EMERGENCY OPERATIONS FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 2,850,000	\$ 3,238,113	\$ 388,113
Charges for Services	334,800	238,502	(96,298)
All Other Revenues	60,000	61,357	1,357
Total Revenues	3,244,800	3,537,972	293,172
Expenditures:			
Public Safety:			
Communications Center:			
Personal Services	1,556,052	1,488,514	67,538
Travel and Transportation	1,500	627	873
Materials and Supplies	29,429	18,892	10,537
Contractual Services	968,652	848,137	120,515
Other Expenditures	2,000	2,000	0
Capital Outlay	52,869	51,715	1,154
Total Expenditures	2,610,502	2,409,885	200,617
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	634,298	1,128,087	493,789
Other Financing Sources (Uses):			
Transfers Out	(338,982)	(338,982)	0
Total Other Financing Sources (Uses)	(338,982)	(338,982)	0
Net Change in Fund Balance	295,316	789,105	493,789
Fund Balance at Beginning of Year	3,794,353	3,794,353	0
Fund Balance at End of Year	\$ 4,089,669	\$ 4,583,458	\$ 493,789

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, 2014***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Intergovernmental Revenues	\$ 344,546	\$ 362,043	\$ 17,497
Charges for Services	65,317	66,164	847
All Other Revenues	0	2,570	2,570
Total Revenues	<u>409,863</u>	<u>430,777</u>	<u>20,914</u>
Expenditures:			
General Government:			
Indigent Guardianship:			
Contractual Services	41,230	25,906	15,324
Total Indigent Guardianship	<u>41,230</u>	<u>25,906</u>	<u>15,324</u>
Public Defender:			
Personal Services	408,672	383,942	24,730
Travel and Transportation	1,000	809	191
Materials and Supplies	1,400	1,296	104
Contractual Services	6,241	4,929	1,312
Total Public Defender	<u>417,313</u>	<u>390,976</u>	<u>26,337</u>
Total Expenditures	<u>458,543</u>	<u>416,882</u>	<u>41,661</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,680)	13,895	62,575
Fund Balance at Beginning of Year	70,243	70,243	0
Fund Balance at End of Year	<u>\$ 21,563</u>	<u>\$ 84,138</u>	<u>\$ 62,575</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, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DELINQUENT TAX COLLECTION FUND			
Revenues:			
Charges for Services	\$ 125,400	\$ 166,218	\$ 40,818
All Other Revenues	0	2,721	2,721
Total Revenues	<u>125,400</u>	<u>168,939</u>	<u>43,539</u>
Expenditures:			
General Government:			
Treasurer:			
Personal Services	95,062	88,916	6,146
Materials and Supplies	500	0	500
Contractual Services	2,200	2,178	22
Capital Outlay	300	0	300
Total Treasurer	<u>98,062</u>	<u>91,094</u>	<u>6,968</u>
Prosecutor:			
Personal Services	147,106	50,412	96,694
Contractual Services	8,000	5,300	2,700
Total Prosecutor	<u>155,106</u>	<u>55,712</u>	<u>99,394</u>
Total Expenditures	<u>253,168</u>	<u>146,806</u>	<u>106,362</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(127,768)	22,133	149,901
Fund Balance at Beginning of Year	379,948	379,948	0
Fund Balance at End of Year	<u>\$ 252,180</u>	<u>\$ 402,081</u>	<u>\$ 149,901</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, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REAL ESTATE APPRAISAL FUND			
Revenues:			
Charges for Services	\$ 1,033,752	\$ 1,045,883	\$ 12,131
Licenses and Permits	100	15	(85)
All Other Revenues	0	8,382	8,382
Total Revenues	<u>1,033,852</u>	<u>1,054,280</u>	<u>20,428</u>
Expenditures:			
General Government:			
Auditor:			
Personal Services	641,430	619,989	21,441
Materials and Supplies	15,700	8,008	7,692
Contractual Services	591,157	584,387	6,770
Other Expenditures	200	0	200
Capital Outlay	36,543	36,168	375
Total Expenditures	<u>1,285,030</u>	<u>1,248,552</u>	<u>36,478</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(251,178)	(194,272)	56,906
Fund Balance at Beginning of Year	514,250	514,250	0
Fund Balance at End of Year	<u>\$ 263,072</u>	<u>\$ 319,978</u>	<u>\$ 56,906</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
PRE-TRIAL SERVICES FUND			
Revenues:			
Intergovernmental Revenues	\$ 89,750	\$ 89,750	\$ 0
Total Revenues	<u>89,750</u>	<u>89,750</u>	<u>0</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	89,516	89,051	465
Other Expenditures	<u>235</u>	<u>235</u>	<u>0</u>
Total Expenditures	<u>89,751</u>	<u>89,286</u>	<u>465</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1)	464	465
Fund Balance at Beginning of Year	<u>10,331</u>	<u>10,331</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 10,330</u>	<u>\$ 10,795</u>	<u>\$ 465</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, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COUNTY CONSERVANCY FUND			
Revenues:			
Taxes	\$ 111,955	\$ 111,118	\$ (837)
Intergovernmental Revenues	11,606	16,012	4,406
Total Revenues	<u>123,561</u>	<u>127,130</u>	<u>3,569</u>
Expenditures:			
Conservation and Recreation:			
Auditor:			
Contractual Services	134,177	133,251	926
Total Expenditures	<u>134,177</u>	<u>133,251</u>	<u>926</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,616)	(6,121)	4,495
Fund Balance at Beginning of Year	79,476	79,476	0
Fund Balance at End of Year	<u>\$ 68,860</u>	<u>\$ 73,355</u>	<u>\$ 4,495</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, 2014***

	Final Budget	Actual	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	36,274	36,021	253
Total Expenditures	<u>36,274</u>	<u>36,021</u>	<u>253</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(274)	(21)	253
Fund Balance at Beginning of Year	411	411	0
Fund Balance at End of Year	<u>\$ 137</u>	<u>\$ 390</u>	<u>\$ 253</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, 2014***

		SUPER CLEANUP FUND		Variance with Final Budget Positive (Negative)
		Final Budget	Actual	
Revenues:				
Taxes		\$ 200,000	\$ 259,049	\$ 59,049
Total Revenues		<u>200,000</u>	<u>259,049</u>	<u>59,049</u>
Expenditures:				
Public Works:				
Transfer Station:				
Travel and Transportation		2,500	1,583	917
Materials and Supplies		1,200	1,090	110
Contractual Services		<u>72,550</u>	<u>57,077</u>	<u>15,473</u>
Total Public Works		<u>76,250</u>	<u>59,750</u>	<u>16,500</u>
Debt Service:				
Principal Retirement		319,400	0	319,400
Interest and Fiscal Charges		<u>3,159</u>	<u>0</u>	<u>3,159</u>
Total Expenditures		<u>398,809</u>	<u>59,750</u>	<u>339,059</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures		(198,809)	199,299	398,108
Other Financing Sources (Uses):				
General Obligation Notes Issued		<u>319,400</u>	<u>0</u>	<u>(319,400)</u>
Total Other Financing Sources (Uses)		<u>319,400</u>	<u>0</u>	<u>(319,400)</u>
Net Change in Fund Balance		120,591	199,299	78,708
Fund Balance at Beginning of Year		<u>356,102</u>	<u>356,102</u>	<u>0</u>
Fund Balance at End of Year		<u>\$ 476,693</u>	<u>\$ 555,401</u>	<u>\$ 78,708</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, 2014***

EMERGENCY MANAGEMENT AGENCY FUND			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 189,127	\$ 177,403	\$ (11,724)
Total Revenues	<u>189,127</u>	<u>177,403</u>	<u>(11,724)</u>
Expenditures:			
Public Safety:			
Emergency Management:			
Personal Services	93,798	91,729	2,069
Travel and Transportation	2,169	776	1,393
Materials and Supplies	5,808	3,379	2,429
Contractual Services	91,757	57,292	34,465
Capital Outlay	22,558	22,558	0
Total Expenditures	<u>216,090</u>	<u>175,734</u>	<u>40,356</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(26,963)	1,669	28,632
Fund Balance at Beginning of Year	38,687	38,687	0
Fund Balance at End of Year	<u>\$ 11,724</u>	<u>\$ 40,356</u>	<u>\$ 28,632</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, 2014***

ENFORCEMENT AND EDUCATION FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 25,958	\$ 36,870	\$ 10,912
Charges for Services	0	22,000	22,000
Fines and Forfeitures	20,600	18,576	(2,024)
Total Revenues	46,558	77,446	30,888
Expenditures:			
Public Safety:			
Sheriff:			
Personal Services	5,056	5,056	0
Total Public Safety	5,056	5,056	0
General Government:			
Municipal Court:			
Contractual Services	52,662	35,409	17,253
Capital Outlay	22,000	22,000	0
Total General Government	74,662	57,409	17,253
Total Expenditures	79,718	62,465	17,253
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,160)	14,981	48,141
Fund Balance at Beginning of Year	193,058	193,058	0
Fund Balance at End of Year	\$ 159,898	\$ 208,039	\$ 48,141

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, 2014***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Intergovernmental Revenues	\$ 1,782,575	\$ 1,518,870	\$ (263,705)
Charges for Services	2,157,490	2,272,098	114,608
All Other Revenues	<u>1,520</u>	<u>945</u>	<u>(575)</u>
Total Revenues	<u>3,941,585</u>	<u>3,791,913</u>	<u>(149,672)</u>
Expenditures:			
Public Safety:			
Juvenile Court:			
Personal Services	1,402,088	1,332,869	69,219
Materials and Supplies	70,806	70,116	690
Contractual Services	333,243	329,809	3,434
Capital Outlay	<u>27,108</u>	<u>25,834</u>	<u>1,274</u>
Total Juvenile Court	<u>1,833,245</u>	<u>1,758,628</u>	<u>74,617</u>
West Central Rehabilitation:			
Personal Services	1,806,878	1,601,522	205,356
Travel and Transportation	11,340	6,678	4,662
Materials and Supplies	161,238	122,712	38,526
Contractual Services	345,928	283,071	62,857
Capital Outlay	<u>67,113</u>	<u>56,213</u>	<u>10,900</u>
Total West Central Rehabilitation	<u>2,392,497</u>	<u>2,070,196</u>	<u>322,301</u>
Total Expenditures	<u>4,225,742</u>	<u>3,828,824</u>	<u>396,918</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(284,157)	(36,911)	247,246
Other Financing Sources (Uses):			
Transfers Out	<u>(85,000)</u>	<u>(85,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(85,000)</u>	<u>(85,000)</u>	<u>0</u>
Net Change in Fund Balance	(369,157)	(121,911)	247,246
Fund Balance at Beginning of Year	<u>1,393,235</u>	<u>1,393,235</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,024,078</u>	<u>\$ 1,271,324</u>	<u>\$ 247,246</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, 2014***

COUNTY PROBATION SERVICES FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 191,496	\$ 191,496	\$ 0
Charges for Services	225,100	230,250	5,150
Fines and Forfeitures	16,000	20,190	4,190
Total Revenues	<u>432,596</u>	<u>441,936</u>	<u>9,340</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	323,779	309,906	13,873
Travel and Transportation	495	395	100
Materials and Supplies	10,148	5,233	4,915
Contractual Services	72,330	53,342	18,988
Other Expenditures	3,555	680	2,875
Capital Outlay	4,000	0	4,000
Total Expenditures	<u>414,307</u>	<u>369,556</u>	<u>44,751</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	18,289	72,380	54,091
Fund Balance at Beginning of Year	173,627	173,627	0
Fund Balance at End of Year	<u>\$ 191,916</u>	<u>\$ 246,007</u>	<u>\$ 54,091</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, 2014***

RECYCLE GRANT FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 20,000	\$ 20,000	\$ 0
Total Revenues	20,000	20,000	0
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	11,272	11,150	122
Materials and Supplies	3,965	2,070	1,895
Contractual Services	4,763	2,545	2,218
Total Expenditures	20,000	15,765	4,235
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	4,235	4,235
Fund Balance at Beginning of Year	49,100	49,100	0
Fund Balance at End of Year	\$ 49,100	\$ 53,335	\$ 4,235

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
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Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

URBAN MASS TRANSPORTATION FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 943,570	\$ 792,937	\$ (150,633)
Charges for Services	280,000	222,420	(57,580)
All Other Revenues	20,000	10,357	(9,643)
Total Revenues	1,243,570	1,025,714	(217,856)
Expenditures:			
Public Works:			
Materials and Supplies	212,858	171,894	40,964
Contractual Services	835,742	808,376	27,366
Capital Outlay	180,000	152,570	27,430
Total Expenditures	1,228,600	1,132,840	95,760
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,970	(107,126)	(122,096)
Fund Balance at Beginning of Year	898,271	898,271	0
Fund Balance at End of Year	\$ 913,241	\$ 791,145	\$ (122,096)

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, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COMMUNITY DEVELOPMENT BLOCK GRANT FUND			
Revenues:			
Intergovernmental Revenues	\$ 2,710,336	\$ 1,202,389	\$ (1,507,947)
All Other Revenues	14,065	156,765	142,700
Total Revenues	2,724,401	1,359,154	(1,365,247)
Expenditures:			
Public Works:			
Commissioners:			
Travel and Transportation	3,665	1,814	1,851
Materials and Supplies	6,600	2,186	4,414
Contractual Services	682,782	616,918	65,864
Total Commissioners	693,047	620,918	72,129
Community Development:			
Contractual Services	88,658	85,586	3,072
Other Expenditures	584,986	584,976	10
Total Community Development	673,644	670,562	3,082
Total Expenditures	1,366,691	1,291,480	75,211
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,357,710	67,674	(1,290,036)
Other Financing Sources (Uses):			
Advances In	25,000	0	(25,000)
Advances Out	(25,000)	0	25,000
Total Other Financing Sources (Uses)	0	0	0
Net Change in Fund Balance	1,357,710	67,674	(1,290,036)
Fund Balance at Beginning of Year	225,574	225,574	0
Fund Balance at End of Year	\$ 1,583,284	\$ 293,248	\$ (1,290,036)

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, 2014***

CHILDREN'S SERVICES BOARD FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,426,000	\$ 2,386,485	\$ (39,515)
Charges for Services	150,000	720,245	570,245
All Other Revenues	27,500	73,200	45,700
Total Revenues	2,603,500	3,179,930	576,430
Expenditures:			
Human Services:			
Children's Services:			
Personal Services	1,628,016	1,617,964	10,052
Travel and Transportation	12,218	10,998	1,220
Materials and Supplies	43,650	40,400	3,250
Contractual Services	1,725,299	1,688,155	37,144
Other Expenditures	4,774	4,774	0
Capital Outlay	45	45	0
Total Children's Services	3,414,002	3,362,336	51,666
Children's Home Farm:			
Materials and Supplies	5,437	0	5,437
Contractual Services	28,913	28,913	0
Total Children's Home Farm	34,350	28,913	5,437
Total Expenditures	3,448,352	3,391,249	57,103
Excess (Deficiency) of Revenues Over (Under) Expenditures	(844,852)	(211,319)	633,533
Fund Balance at Beginning of Year	2,782,545	2,782,545	0
Fund Balance at End of Year	\$ 1,937,693	\$ 2,571,226	\$ 633,533

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, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
LEGAL RESEARCH FUND			
Revenues:			
Charges for Services	\$ 6,500	\$ 5,452	\$ (1,048)
Fines and Forfeitures	82,200	91,079	8,879
Total Revenues	88,700	96,531	7,831
Expenditures:			
General Government:			
Common Pleas Court:			
Contractual Services	2,200	2,200	0
Total Common Pleas Court	2,200	2,200	0
Juvenile Court:			
Materials and Supplies	2,000	276	1,724
Capital Outlay	7,000	4,640	2,360
Total Juvenile Court	9,000	4,916	4,084
Probate Court:			
Contractual Services	4,000	4,000	0
Total Probate Court	4,000	4,000	0
Law Library:			
Personal Services	32,253	29,814	2,439
Materials and Supplies	3,824	3,016	808
Contractual Services	34,340	17,696	16,644
Other Expenditures	1,840	1,366	474
Total Law Library	72,257	51,892	20,365
Total Expenditures	87,457	63,008	24,449
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	1,243	33,523	32,280
Fund Balance at Beginning of Year	80,362	80,362	0
Fund Balance at End of Year	\$ 81,605	\$ 113,885	\$ 32,280

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, 2014***

		ONE-STOP SHOP FUND		Variance with Final Budget Positive (Negative)
		Final Budget	Actual	
Revenues:				
Total Revenues		0	0	0
Expenditures:				
General Government:				
Commissioners:				
Total Commissioners		0	0	0
Clerk of Courts:				
Total Clerk of Courts		0	0	0
Total Expenditures		0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures		0	0	0
Other Financing Sources (Uses):				
Total Other Financing Sources (Uses)		0	0	0
Net Change in Fund Balance		0	0	0
Fund Balance at Beginning of Year		97,422	97,422	0
Fund Balance at End of Year		<u>\$ 97,422</u>	<u>\$ 97,422</u>	<u>\$ 0</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

LAW ENFORCEMENT FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 92,473	\$ 81,407	\$ (11,066)
Charges for Services	45,000	53,897	8,897
Fines and Forfeitures	2,000	1,751	(249)
Total Revenues	139,473	137,055	(2,418)
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	4,300	885	3,415
Contractual Services	115,222	107,240	7,982
Other Expenditures	10	0	10
Capital Outlay	6,185	3,972	2,213
Total Expenditures	125,717	112,097	13,620
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	13,756	24,958	11,202
Fund Balance at Beginning of Year	205,143	205,143	0
Fund Balance at End of Year	\$ 218,899	\$ 230,101	\$ 11,202

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, 2014***

CERTIFICATE OF TITLE ADMINISTRATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 500,000	\$ 598,388	\$ 98,388
Total Revenues	500,000	598,388	98,388
Expenditures:			
General Government:			
Clerk of Courts:			
Personal Services	364,130	329,078	35,052
Travel and Transportation	1,500	25	1,475
Materials and Supplies	17,560	5,002	12,558
Contractual Services	69,050	46,831	22,219
Capital Outlay	5,000	0	5,000
Total Expenditures	457,240	380,936	76,304
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	42,760	217,452	174,692
Other Financing Sources (Uses):			
Transfers Out	(31,940)	(5,000)	26,940
Total Other Financing Sources (Uses)	(31,940)	(5,000)	26,940
Net Change in Fund Balance	10,820	212,452	201,632
Fund Balance at Beginning of Year	562,633	562,633	0
Fund Balance at End of Year	\$ 573,453	\$ 775,085	\$ 201,632

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, 2014***

COUNTY RECORDER EQUIPMENT FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Charges for Services	\$ 67,712	\$ 57,442	\$ (10,270)
Total Revenues	67,712	57,442	(10,270)
Expenditures:			
General Government:			
Recorder:			
Travel and Transportation	1,174	775	399
Materials and Supplies	6,925	4,353	2,572
Contractual Services	28,543	19,542	9,001
Capital Outlay	130,588	124,364	6,224
Total Expenditures	167,230	149,034	18,196
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(99,518)	(91,592)	7,926
Fund Balance at Beginning of Year			
	236,397	236,397	0
Fund Balance at End of Year	\$ 136,879	\$ 144,805	\$ 7,926

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, 2014***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
COURT COMPUTERIZATION FUND			
Revenues:			
Charges for Services	\$ 216,000	\$ 213,382	\$ (2,618)
Total Revenues	<u>216,000</u>	<u>213,382</u>	<u>(2,618)</u>
Expenditures:			
General Government:			
Municipal Court:			
Materials and Supplies	22,467	10,663	11,804
Contractual Services	99,226	88,640	10,586
Capital Outlay	<u>55,275</u>	<u>25,275</u>	<u>30,000</u>
Total Municipal Court	176,968	124,578	52,390
Common Pleas Court:			
Materials and Supplies	5,000	634	4,366
Contractual Services	42,000	40,000	2,000
Capital Outlay	<u>3,694</u>	<u>992</u>	<u>2,702</u>
Total Common Pleas Court	50,694	41,626	9,068
Probate Court:			
Materials and Supplies	2,500	218	2,282
Contractual Services	6,500	5,377	1,123
Capital Outlay	<u>21,000</u>	<u>15,345</u>	<u>5,655</u>
Total Probate Court	30,000	20,940	9,060
Juvenile Court:			
Personal Services	5,510	4,007	1,503
Materials and Supplies	2,000	1,636	364
Contractual Services	6,000	5,048	952
Capital Outlay	<u>8,000</u>	<u>3,866</u>	<u>4,134</u>
Total Juvenile Court	21,510	14,557	6,953
Total Expenditures	<u>279,172</u>	<u>201,701</u>	<u>77,471</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(63,172)	11,681	74,853
Fund Balance at Beginning of Year	522,928	522,928	0
Fund Balance at End of Year	<u>\$ 459,756</u>	<u>\$ 534,609</u>	<u>\$ 74,853</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, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DISPUTE RESOLUTION FUND			
Revenues:			
Intergovernmental Revenues	\$ 70,560	\$ 70,560	\$ 0
Fines and Forfeitures	82,250	80,978	(1,272)
Total Revenues	<u>152,810</u>	<u>151,538</u>	<u>(1,272)</u>
Expenditures:			
General Government:			
Municipal Court:			
Personal Services	115,342	110,163	5,179
Total Municipal Court	<u>115,342</u>	<u>110,163</u>	<u>5,179</u>
Juvenile Court:			
Materials and Supplies	5,000	0	5,000
Capital Outlay	5,000	0	5,000
Total Juvenile Court	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Total Expenditures	<u>125,342</u>	<u>110,163</u>	<u>15,179</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	27,468	41,375	13,907
Fund Balance at Beginning of Year	75,292	75,292	0
Fund Balance at End of Year	<u>\$ 102,760</u>	<u>\$ 116,667</u>	<u>\$ 13,907</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
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Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

COMMISSARY FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Charges for Services	\$ 75,000	\$ 102,975	\$ 27,975
Total Revenues	<u>75,000</u>	<u>102,975</u>	<u>27,975</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	23,500	19,189	4,311
Contractual Services	81,500	76,856	4,644
Other Expenditures	2,000	1,998	2
Total Expenditures	<u>107,000</u>	<u>98,043</u>	<u>8,957</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,000)	4,932	36,932
Fund Balance at Beginning of Year	155,702	155,702	0
Fund Balance at End of Year	<u>\$ 123,702</u>	<u>\$ 160,634</u>	<u>\$ 36,932</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, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COURT SECURITY GRANT FUND			
Revenues:			
Fines and Forfeitures	\$ 25,000	\$ 26,503	\$ 1,503
Total Revenues	<u>25,000</u>	<u>26,503</u>	<u>1,503</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Personal Services	41,225	4,589	36,636
Materials and Supplies	1,232	0	1,232
Contractual Services	8,300	4,302	3,998
Capital Outlay	10,000	0	10,000
Total Expenditures	<u>60,757</u>	<u>8,891</u>	<u>51,866</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,757)	17,612	53,369
Fund Balance at Beginning of Year	89,037	89,037	0
Fund Balance at End of Year	<u>\$ 53,280</u>	<u>\$ 106,649</u>	<u>\$ 53,369</u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
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Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
FOOD SERVICES FUND			
Revenues:			
Intergovernmental Revenues	\$ 166,800	\$ 157,782	\$ (9,018)
Total Revenues	<u>166,800</u>	<u>157,782</u>	<u>(9,018)</u>
Expenditures:			
Public Safety:			
Sheriff:			
Materials and Supplies	25,000	0	25,000
Total Sheriff	<u>25,000</u>	<u>0</u>	<u>25,000</u>
West Central Rehabilitation:			
Personal Services	21,454	18,636	2,818
Materials and Supplies	180,731	164,971	15,760
Total West Central Rehabilitation	<u>202,185</u>	<u>183,607</u>	<u>18,578</u>
Total Public Safety	<u>227,185</u>	<u>183,607</u>	<u>43,578</u>
Human Services:			
Miami County Youth Center:			
Materials and Supplies	16,000	14,933	1,067
Total Human Services	<u>16,000</u>	<u>14,933</u>	<u>1,067</u>
Total Expenditures	<u>243,185</u>	<u>198,540</u>	<u>44,645</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(76,385)	(40,758)	35,627
Fund Balance at Beginning of Year	193,640	193,640	0
Fund Balance at End of Year	<u>\$ 117,255</u>	<u>\$ 152,882</u>	<u>\$ 35,627</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, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COMMON PLEAS COURT - SPECIAL PROJECTS FUND			
Revenues:			
Charges for Services	\$ 150,000	\$ 96,662	\$ (53,338)
Total Revenues	<u>150,000</u>	<u>96,662</u>	<u>(53,338)</u>
Expenditures:			
General Government:			
Common Pleas Court:			
Personal Services	56,949	56,246	703
Travel and Transportation	5,925	5,139	786
Materials and Supplies	1,834	1,693	141
Contractual Services	48,932	40,749	8,183
Capital Outlay	10,000	2,828	7,172
Total Expenditures	<u>123,640</u>	<u>106,655</u>	<u>16,985</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	26,360	(9,993)	(36,353)
Fund Balance at Beginning of Year	378,884	378,884	0
Fund Balance at End of Year	<u>\$ 405,244</u>	<u>\$ 368,891</u>	<u>\$ (36,353)</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, 2014***

	<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, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 40,000	\$ 40,149	\$ 149
Total Revenues	<u>40,000</u>	<u>40,149</u>	<u>149</u>
Expenditures:			
General Government:			
Municipal Court:			
Contractual Services	40,000	39,700	300
Total Expenditures	<u>40,000</u>	<u>39,700</u>	<u>300</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	449	449
Fund Balance at Beginning of Year	53	53	0
Fund Balance at End of Year	<u>\$ 53</u>	<u>\$ 502</u>	<u>\$ 449</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, 2014***

CHILDREN'S SERVICES TRUST FUND			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Human Services:			
Children's Services:			
Contractual Services	<u> 3,550</u>	<u> 2,425</u>	<u> 1,125</u>
Total Expenditures	<u> 3,550</u>	<u> 2,425</u>	<u> 1,125</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,550)	(2,425)	1,125
Fund Balance at Beginning of Year	<u> 28,949</u>	<u> 28,949</u>	<u> 0</u>
Fund Balance at End of Year	<u><u>\$ 25,399</u></u>	<u><u>\$ 26,524</u></u>	<u><u>\$ 1,125</u></u>

MIAMI COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

		D.A.R.E. TRUST FUND		Variance with Final Budget Positive (Negative)
		<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:				
Total Revenues		\$ 0	\$ 0	\$ 0
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies		1,500	0	1,500
Total Expenditures		<u>1,500</u>	<u>0</u>	<u>1,500</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures		(1,500)	0	1,500
Fund Balance at Beginning of Year		3,244	3,244	0
Fund Balance at End of Year		<u>\$ 1,744</u>	<u>\$ 3,244</u>	<u>\$ 1,500</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, 2014***

GENERAL OBLIGATION DEBT FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	592,850	592,850	0
Interest and Fiscal Charges	429,059	382,707	46,352
Total Expenditures	1,021,909	975,557	46,352
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,021,909)	(975,557)	46,352
Other Financing Sources (Uses):			
Transfers In	1,073,082	940,712	(132,370)
Total Other Financing Sources (Uses)	1,073,082	940,712	(132,370)
Net Change in Fund Balance	51,173	(34,845)	(86,018)
Fund Balance at Beginning of Year	111,198	111,198	0
Fund Balance at End of Year	\$ 162,371	\$ 76,353	\$ (86,018)

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, 2014***

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, 2014***

SEWER SYSTEM IMPROVEMENT FUND			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</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	5,394	5,394	0
Fund Balance at End of Year	<u>\$ 5,394</u>	<u>\$ 5,394</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, 2014***

HEALTH CARE IMPROVEMENT FUND			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u></u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Capital Outlay:			
Capital Outlay	190,846	190,846	0
Total Expenditures	<u>190,846</u>	<u>190,846</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(190,846)	(190,846)	0
Other Financing Sources (Uses):			
Transfers Out	(1,003,893)	(1,003,893)	0
Total Other Financing Sources (Uses)	<u>(1,003,893)</u>	<u>(1,003,893)</u>	<u>0</u>
Net Change in Fund Balance	(1,194,739)	(1,194,739)	0
Fund Balance at Beginning of Year	1,982,059	1,982,059	0
Fund Balance at End of Year	<u>\$ 787,320</u>	<u>\$ 787,320</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, 2014***

	<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, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	15,200	13,447	(1,753)
Total Revenues	<u>\$ 15,200</u>	<u>\$ 13,447</u>	<u>\$ (1,753)</u>
Expenditures:			
Debt Service:			
Interest and Fiscal Charges	3,002	3,002	0
Total Expenditures	<u>3,002</u>	<u>3,002</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,198	10,445	(1,753)
Other Financing Sources (Uses):			
Advances Out	(10,438)	(10,438)	0
Total Other Financing Sources (Uses)	<u>(10,438)</u>	<u>(10,438)</u>	<u>0</u>
Net Change in Fund Balance	1,760	7	(1,753)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 1,760</u>	<u>\$ 7</u>	<u>\$ (1,753)</u>

Fiduciary Funds

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

Agency Funds

Payroll Deductions Fund

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

Workers' Compensation Fund

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

Local Government Fund

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

Auto Registration Fund

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

Township Gas Fund

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

Cigarette Tax Fund

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

Special Emergency Planning Fund

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

Inheritance Tax Fund

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

(Continued)

Agency Funds

Undivided Tax Settlement Fund

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

Special Assessment Collection Fund

To maintain and account for the accumulation and disbursement of special assessments.

Tri-County Board Fund

To maintain and account for the accumulation and disbursement of resources for the Tri-County Board of Recovery and Mental Health Services.

County Court Agency Fund

To maintain and account for the accumulation and disbursement of court fees and fines.

General County Agency Fund

To maintain and account for the accumulation and disbursement of County fees and other similar resources and uses.

Other County Agencies Fund

To maintain and account for research, fees, licenses, donations and other similar resources and uses.

Hotel and Motel Lodging Tax Fund

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

State Board of Building Standards Fund

To account for funds from the three percent (3%) fees as required by Ohio Revised Code.

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Payroll Deductions Fund				
Assets:				
Cash and Cash Equivalents	\$303,347	\$16,035,326	(\$16,063,476)	\$275,197
Total Assets	\$303,347	\$16,035,326	(\$16,063,476)	\$275,197
Liabilities:				
Due To Others	\$303,347	\$16,035,326	(\$16,063,476)	\$275,197
Total Liabilities	\$303,347	\$16,035,326	(\$16,063,476)	\$275,197
Workers' Compensation Fund				
Assets:				
Cash and Cash Equivalents	\$1,521,629	\$522,961	(\$187,624)	\$1,856,966
Total Assets	\$1,521,629	\$522,961	(\$187,624)	\$1,856,966
Liabilities:				
Due To Others	\$1,521,629	\$522,961	(\$187,624)	\$1,856,966
Total Liabilities	\$1,521,629	\$522,961	(\$187,624)	\$1,856,966
Local Government Fund				
Assets:				
Cash and Cash Equivalents	\$357	\$5,552,812	(\$5,552,812)	\$357
Total Assets	\$357	\$5,552,812	(\$5,552,812)	\$357
Liabilities:				
Due To Others	\$357	\$5,552,812	(\$5,552,812)	\$357
Total Liabilities	\$357	\$5,552,812	(\$5,552,812)	\$357
Auto Registration Fund				
Assets:				
Cash and Cash Equivalents	\$83,656	\$4,199,689	(\$4,204,682)	\$78,663
Total Assets	\$83,656	\$4,199,689	(\$4,204,682)	\$78,663
Liabilities:				
Intergovernmental Payables	\$83,656	\$4,199,689	(\$4,204,682)	\$78,663
Total Liabilities	\$83,656	\$4,199,689	(\$4,204,682)	\$78,663

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Township Gas Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$1,047,022	(\$1,042,029)	\$4,993
Total Assets	<u>\$0</u>	<u>\$1,047,022</u>	<u>(\$1,042,029)</u>	<u>\$4,993</u>
Liabilities:				
Accrued Liabilities	\$0	\$1,047,022	(\$1,042,029)	\$4,993
Total Liabilities	<u>\$0</u>	<u>\$1,047,022</u>	<u>(\$1,042,029)</u>	<u>\$4,993</u>
 Cigarette Tax Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$12,384	(\$12,129)	\$255
Total Assets	<u>\$0</u>	<u>\$12,384</u>	<u>(\$12,129)</u>	<u>\$255</u>
Liabilities:				
Due To Others	\$0	\$12,384	(\$12,129)	\$255
Total Liabilities	<u>\$0</u>	<u>\$12,384</u>	<u>(\$12,129)</u>	<u>\$255</u>
 Special Emergency Planning Fund				
Assets:				
Cash and Cash Equivalents	\$50,137	\$23,441	(\$17,541)	\$56,037
Total Assets	<u>\$50,137</u>	<u>\$23,441</u>	<u>(\$17,541)</u>	<u>\$56,037</u>
Liabilities:				
Due To Others	\$50,137	\$23,441	(\$17,541)	\$56,037
Total Liabilities	<u>\$50,137</u>	<u>\$23,441</u>	<u>(\$17,541)</u>	<u>\$56,037</u>
 Inheritance Tax Fund				
Assets:				
Cash and Cash Equivalents	\$324,550	\$82,298	(\$121,682)	\$285,166
Total Assets	<u>\$324,550</u>	<u>\$82,298</u>	<u>(\$121,682)</u>	<u>\$285,166</u>
Liabilities:				
Due To Others	\$324,550	\$82,298	(\$121,682)	\$285,166
Total Liabilities	<u>\$324,550</u>	<u>\$82,298</u>	<u>(\$121,682)</u>	<u>\$285,166</u>

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Undivided Tax Settlement Fund				
Assets:				
Cash and Cash Equivalents	\$662,015	\$98,780,463	(\$98,556,214)	\$886,264
Investments	1,445,981	1,759,155	(1,445,981)	1,759,155
Taxes Receivable	73,053,670	74,741,073	(73,053,670)	74,741,073
Total Assets	\$75,161,666	\$175,280,691	(\$173,055,865)	\$77,386,492
Liabilities:				
Due To Others	\$75,161,666	\$175,280,691	(\$173,055,865)	\$77,386,492
Total Liabilities	\$75,161,666	\$175,280,691	(\$173,055,865)	\$77,386,492
Special Assessment Collection Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$2,609,183	(\$2,609,183)	\$0
Special Assessments Receivable	4,144,297	4,561,072	(4,144,297)	4,561,072
Total Assets	\$4,144,297	\$7,170,255	(\$6,753,480)	\$4,561,072
Liabilities:				
Due To Others	\$4,144,297	\$7,170,255	(\$6,753,480)	\$4,561,072
Total Liabilities	\$4,144,297	\$7,170,255	(\$6,753,480)	\$4,561,072
Tri-County Board Fund				
Assets:				
Cash and Cash Equivalents	\$1,414,517	\$2,803,744	(\$2,304,395)	\$1,913,866
Investments	3,089,608	3,798,853	(3,089,608)	3,798,853
Taxes Receivable	1,946,163	1,965,500	(1,946,163)	1,965,500
Total Assets	\$6,450,288	\$8,568,097	(\$7,340,166)	\$7,678,219
Liabilities:				
Due To Others	\$6,450,288	\$8,568,097	(\$7,340,166)	\$7,678,219
Total Liabilities	\$6,450,288	\$8,568,097	(\$7,340,166)	\$7,678,219

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
County Court Agency Fund				
Assets:				
Cash and Cash Equivalents	\$274,447	\$3,099,017	(\$3,128,234)	\$245,230
Accounts Receivable	748,403	712,164	(748,403)	712,164
Total Assets	\$1,022,850	\$3,811,181	(\$3,876,637)	\$957,394
Liabilities:				
Due To Others	\$1,022,850	\$3,811,181	(\$3,876,637)	\$957,394
Total Liabilities	\$1,022,850	\$3,811,181	(\$3,876,637)	\$957,394
General County Agency Fund				
Assets:				
Cash and Cash Equivalents	\$1,122,507	\$21,349,712	(\$21,326,487)	\$1,145,732
Total Assets	\$1,122,507	\$21,349,712	(\$21,326,487)	\$1,145,732
Liabilities:				
Due To Others	\$1,122,507	\$21,349,712	(\$21,326,487)	\$1,145,732
Total Liabilities	\$1,122,507	\$21,349,712	(\$21,326,487)	\$1,145,732
Other County Agencies Fund				
Assets:				
Cash and Cash Equivalents	\$1,937,862	\$2,587,967	(\$2,112,109)	\$2,413,720
Investments	4,232,702	4,791,021	(4,232,702)	4,791,021
Taxes Receivable	2,728,934	2,753,543	(2,728,934)	2,753,543
Total Assets	\$8,899,498	\$10,132,531	(\$9,073,745)	\$9,958,284
Liabilities:				
Due To Others	\$8,899,498	\$10,132,531	(\$9,073,745)	\$9,958,284
Total Liabilities	\$8,899,498	\$10,132,531	(\$9,073,745)	\$9,958,284
Hotel and Motel Lodging Tax Fund				
Assets:				
Cash and Cash Equivalents	\$6,015	\$429,423	(\$434,450)	\$988
Total Assets	\$6,015	\$429,423	(\$434,450)	\$988
Liabilities:				
Due To Others	\$6,015	\$429,423	(\$434,450)	\$988
Total Liabilities	\$6,015	\$429,423	(\$434,450)	\$988

(Continued)

MIAMI COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
State Board of Building Standards Fund				
Assets:				
Cash and Cash Equivalents	\$4,406	\$36,020	(\$31,016)	\$9,410
Total Assets	<u>\$4,406</u>	<u>\$36,020</u>	<u>(\$31,016)</u>	<u>\$9,410</u>
Liabilities:				
Due To Others	\$4,406	\$36,020	(\$31,016)	\$9,410
Total Liabilities	<u>\$4,406</u>	<u>\$36,020</u>	<u>(\$31,016)</u>	<u>\$9,410</u>
 Total - All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$7,705,445	\$159,171,462	(\$157,704,063)	\$9,172,844
Investments	8,768,291	10,349,029	(8,768,291)	10,349,029
Taxes Receivable	77,728,767	79,460,116	(77,728,767)	79,460,116
Accounts Receivable	748,403	712,164	(748,403)	712,164
Special Assessments Receivable	4,144,297	4,561,072	(4,144,297)	4,561,072
Total Assets	<u>\$99,095,203</u>	<u>\$254,253,843</u>	<u>(\$249,093,821)</u>	<u>\$104,255,225</u>
Liabilities:				
Intergovernmental Payables	\$83,656	\$4,199,689	(\$4,204,682)	\$78,663
Due to Others	99,011,547	249,007,132	(243,847,110)	104,171,569
Accrued Liabilities	0	1,047,022	(1,042,029)	4,993
Total Liabilities	<u>\$99,095,203</u>	<u>\$254,253,843</u>	<u>(\$249,093,821)</u>	<u>\$104,255,225</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)*

	2005	2006	2007	2008
Governmental Activities:				*
Net Investment in Capital Assets	\$71,271,399	\$76,641,124	\$78,520,372	\$78,053,727
Restricted	39,750,610	35,965,761	36,922,276	27,605,258
Unrestricted	15,099,138	18,028,477	18,028,324	17,063,147
Total Governmental Activities Net Position	<u>\$126,121,147</u>	<u>\$130,635,362</u>	<u>\$133,470,972</u>	<u>\$122,722,132</u>
Business-type Activities:				
Net Investment in Capital Assets	\$5,204,582	\$5,467,311	\$4,812,358	\$5,094,224
Unrestricted	2,401,888	1,649,492	2,460,862	3,152,627
Total Business-type Activities Net Position	<u>\$7,606,470</u>	<u>\$7,116,803</u>	<u>\$7,273,220</u>	<u>\$8,246,851</u>
Primary Government:				
Net Investment in Capital Assets	\$76,475,981	\$82,108,435	\$83,332,730	\$83,147,951
Restricted	39,750,610	35,965,761	36,922,276	27,605,258
Unrestricted	17,501,026	19,677,969	20,489,186	20,215,774
Total Primary Government Net Position	<u>\$133,727,617</u>	<u>\$137,752,165</u>	<u>\$140,744,192</u>	<u>\$130,968,983</u>

Source: County Auditor's Office

* - Restated

Miami County, Ohio

2009	2010	2011	2012	2013	2014
	*				
\$75,816,438	\$80,495,795	\$76,873,751	\$85,184,865	\$84,623,128	\$86,005,206
28,447,736	27,924,768	29,506,150	41,635,181	48,622,838	52,747,621
18,177,572	14,393,118	19,033,723	10,991,479	13,699,188	15,260,075
<u>\$122,441,746</u>	<u>\$122,813,681</u>	<u>\$125,413,624</u>	<u>\$137,811,525</u>	<u>\$146,945,154</u>	<u>\$154,012,902</u>
		*			
\$7,277,791	\$12,746,045	\$16,374,119	\$23,385,478	\$23,150,045	\$23,324,831
1,684,946	2,225,637	3,318,358	4,021,911	5,290,439	6,574,661
<u>\$8,962,737</u>	<u>\$14,971,682</u>	<u>\$19,692,477</u>	<u>\$27,407,389</u>	<u>\$28,440,484</u>	<u>\$29,899,492</u>
\$83,094,229	\$93,241,840	\$93,247,870	\$108,570,343	\$107,773,173	\$109,330,037
28,447,736	27,924,768	29,506,150	41,635,181	48,622,838	52,747,621
19,862,518	16,618,755	22,352,081	15,013,390	18,989,627	21,834,736
<u>\$131,404,483</u>	<u>\$137,785,363</u>	<u>\$145,106,101</u>	<u>\$165,218,914</u>	<u>\$175,385,638</u>	<u>\$183,912,394</u>

Miami County, Ohio

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

	2005	2006	2007
Expenses			
Governmental Activities:			
Public Safety	\$16,373,389	\$15,531,350	\$17,712,859
Health	10,366,035	10,841,602	13,284,599
Human Services	12,332,625	12,156,374	13,434,394
Conservation and Recreation	605,586	591,531	536,828
Public Works	10,813,893	8,423,518	9,935,429
General Government	13,717,663	13,115,474	14,866,755
Interest and Fiscal Charges	294,012	275,322	256,451
<i>Total Governmental Activities Expenses</i>	<u>64,503,203</u>	<u>60,935,171</u>	<u>70,027,315</u>
Business-type Activities:			
Water	1,275,501	1,218,332	1,580,027
Sewer	1,578,830	1,860,644	1,662,836
Transfer Station	4,412,246	5,095,970	4,664,059
Sheriff Police Rotary	136,341	147,824	301,094
<i>Total Business-type Activities Expenses</i>	<u>7,402,918</u>	<u>8,322,770</u>	<u>8,208,016</u>
<i>Total Primary Government Expenses</i>	<u>\$71,906,121</u>	<u>\$69,257,941</u>	<u>\$78,235,331</u>
Program Revenues			
Governmental Activities:			
Charges for Services			
Public Safety	\$4,944,339	\$5,645,336	\$5,616,612
Health	409,159	531,346	512,707
Human Services	2,469,540	2,392,696	2,309,418
Public Works	1,724,941	889,412	996,836
General Government	6,335,052	6,581,588	6,649,206
Operating Grants and Contributions	17,031,842	16,479,006	17,640,571
Capital Grants and Contributions	5,794,396	2,216,325	7,051,583
<i>Total Governmental Activities Program Revenues</i>	<u>38,709,269</u>	<u>34,735,709</u>	<u>40,776,933</u>

Miami County, Ohio

2008	2009	2010	2011	2012	2013	2014
\$19,526,936	\$19,547,540	\$18,139,014	\$16,418,718	\$15,692,704	\$16,819,974	\$18,205,049
13,501,156	14,234,058	14,011,503	13,390,803	15,901,185	16,571,844	16,925,372
15,692,390	14,987,085	12,761,984	12,390,060	11,075,877	11,228,512	11,598,335
612,086	602,603	538,551	542,840	605,984	546,876	609,658
10,150,601	10,809,904	11,840,755	14,052,691	8,397,223	11,004,745	8,455,479
15,398,717	15,246,637	12,851,916	14,671,764	14,678,303	14,297,379	14,860,827
237,609	250,342	351,205	496,312	320,406	372,758	404,156
<u>75,119,495</u>	<u>75,678,169</u>	<u>70,494,928</u>	<u>71,963,188</u>	<u>66,671,682</u>	<u>70,842,088</u>	<u>71,058,876</u>
1,341,121	1,469,710	1,465,738	1,716,456	1,462,077	1,420,753	1,361,687
1,642,150	2,282,710	2,463,509	3,038,304	2,491,626	2,671,319	2,415,864
5,145,223	4,482,949	5,140,902	5,328,031	5,378,338	4,924,796	4,136,491
415,074	419,668	409,201	421,552	332,117	327,898	259,978
<u>8,543,568</u>	<u>8,655,037</u>	<u>9,479,350</u>	<u>10,504,343</u>	<u>9,664,158</u>	<u>9,344,766</u>	<u>8,174,020</u>
<u>\$83,663,063</u>	<u>\$84,333,206</u>	<u>\$79,974,278</u>	<u>\$82,467,531</u>	<u>\$76,335,840</u>	<u>\$80,186,854</u>	<u>\$79,232,896</u>
\$5,236,592	\$5,248,129	\$6,311,731	\$4,169,361	\$5,060,027	\$4,788,928	\$5,199,014
537,483	542,738	682,346	671,843	633,780	932,803	959,397
2,738,276	2,186,559	2,130,811	2,067,902	1,738,403	2,102,213	2,463,601
1,568,107	1,688,791	2,501,104	2,279,469	1,114,844	1,579,475	2,024,401
6,440,503	5,380,347	6,015,375	5,948,000	6,073,523	5,478,067	6,377,138
19,217,099	21,544,583	15,142,033	16,371,227	17,690,268	21,332,101	18,045,777
5,381,366	9,717,152	6,327,060	11,496,687	13,108,196	8,977,920	8,300,509
<u>41,119,426</u>	<u>46,308,299</u>	<u>39,110,460</u>	<u>43,004,489</u>	<u>45,419,041</u>	<u>45,191,507</u>	<u>43,369,837</u>

(Continued)

Miami County, Ohio

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

	2005	2006	2007
Business-type Activities:			
Charges for Services			
Water	1,227,159	862,526	1,252,273
Sewer	1,308,466	1,590,212	1,282,360
Transfer Station	4,693,047	4,866,833	5,095,856
Sheriff Police Rotary	185,895	206,534	331,537
Operating Grants and Contributions	211,943	0	0
Capital Grants and Contributions	313,825	255,135	619,456
<i>Total Business-type Activities Program Revenues</i>	7,940,335	7,781,240	8,581,482
<i>Total Primary Government Program Revenues</i>	46,649,604	42,516,949	49,358,415
Net (Expense)/Revenue			
Governmental Activities	(25,793,934)	(26,199,462)	(29,250,382)
Business-type Activities	537,417	(541,530)	373,466
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$25,256,517)	(\$26,740,992)	(\$28,876,916)
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes	\$11,579,852	\$12,032,427	\$12,041,927
Sales Taxes	10,398,794	10,415,445	10,799,612
Intergovernmental, Unrestricted	3,332,363	4,093,762	4,549,470
Investment Earnings	1,458,833	3,384,196	3,534,795
Miscellaneous	882,953	787,847	899,188
Transfers	0	0	261,000
<i>Total Governmental Activities</i>	27,652,795	30,713,677	32,085,992
Business-type Activities:			
Investment Earnings	31,368	51,863	43,951
Transfers	0	0	(261,000)
<i>Total Business-type Activities</i>	31,368	51,863	(217,049)
<i>Total Primary Government</i>	\$27,684,163	\$30,765,540	\$31,868,943
Change in Net Position			
Governmental Activities	\$1,858,861	\$4,514,215	\$2,835,610
Business-type Activities	568,785	(489,667)	156,417
<i>Total Primary Government Change in Net Position</i>	\$2,427,646	\$4,024,548	\$2,992,027

Source: County Auditor's Office

Miami County, Ohio

2008	2009	2010	2011	2012	2013	2014
1,234,564	1,400,272	1,514,081	1,635,328	1,863,830	1,767,248	1,719,875
1,826,296	1,837,662	2,277,358	2,210,553	2,316,751	2,267,529	2,058,286
5,388,401	4,724,944	4,931,863	5,306,795	5,246,512	5,177,900	5,049,832
440,144	453,597	450,831	436,890	353,477	362,366	308,211
0	0	2,000	0	0	0	0
630,225	954,448	6,312,162	3,982,755	7,598,500	802,818	496,824
<u>9,519,630</u>	<u>9,370,923</u>	<u>15,488,295</u>	<u>13,572,321</u>	<u>17,379,070</u>	<u>10,377,861</u>	<u>9,633,028</u>
<u>50,639,056</u>	<u>55,679,222</u>	<u>54,598,755</u>	<u>56,576,810</u>	<u>62,798,111</u>	<u>55,569,368</u>	<u>53,002,865</u>
(34,000,069)	(29,369,870)	(31,384,468)	(28,958,699)	(21,252,641)	(25,650,581)	(27,689,039)
976,062	715,886	6,008,945	3,067,978	7,714,912	1,033,095	1,459,008
<u>(\$33,024,007)</u>	<u>(\$28,653,984)</u>	<u>(\$25,375,523)</u>	<u>(\$25,890,721)</u>	<u>(\$13,537,729)</u>	<u>(\$24,617,486)</u>	<u>(\$26,230,031)</u>
\$12,025,273	\$11,543,867	\$11,660,153	\$11,630,674	\$12,870,358	\$12,673,082	\$13,026,616
10,903,586	10,212,579	13,068,296	13,898,866	14,992,078	15,653,671	16,400,267
4,597,786	5,566,441	5,582,505	4,645,087	4,105,750	4,678,415	4,616,868
2,586,035	1,050,564	399,929	467,556	374,294	81,793	430,043
754,691	716,033	657,784	916,459	1,308,062	1,697,249	282,993
0	0	0	0	0	0	0
<u>30,867,371</u>	<u>29,089,484</u>	<u>31,368,667</u>	<u>31,558,642</u>	<u>33,650,542</u>	<u>34,784,210</u>	<u>34,756,787</u>
(2,431)	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>(2,431)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$30,864,940</u>	<u>\$29,089,484</u>	<u>\$31,368,667</u>	<u>\$31,558,642</u>	<u>\$33,650,542</u>	<u>\$34,784,210</u>	<u>\$34,756,787</u>
(\$3,132,698)	(\$280,386)	(\$15,801)	\$2,599,943	\$12,397,901	\$9,133,629	\$7,067,748
973,631	715,886	6,008,945	3,067,978	7,714,912	1,033,095	1,459,008
<u>(\$2,159,067)</u>	<u>\$435,500</u>	<u>\$5,993,144</u>	<u>\$5,667,921</u>	<u>\$20,112,813</u>	<u>\$10,166,724</u>	<u>\$8,526,756</u>

Miami County, Ohio

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

	2005	2006	2007	2008
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	872,622	894,445	576,108	1,283,243
Unreserved	15,118,408	15,754,138	16,022,522	13,782,335
<i>Total General Fund</i>	<u>15,991,030</u>	<u>16,648,583</u>	<u>16,598,630</u>	<u>15,065,578</u>
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Unassigned	0	0	0	0
Reserved	2,699,879	3,368,175	3,251,450	3,469,785
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	22,360,201	23,224,956	22,667,534	22,832,667
Capital Projects Funds	3,443,341	3,623,891	3,794,010	3,285,072
<i>Total All Other Governmental Funds</i>	<u>28,503,421</u>	<u>30,217,022</u>	<u>29,712,994</u>	<u>29,587,524</u>
<i>Total Governmental Funds</i>	<u><u>\$44,494,451</u></u>	<u><u>\$46,865,605</u></u>	<u><u>\$46,311,624</u></u>	<u><u>\$44,653,102</u></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

2009	2010	2011	2012	2013	2014
\$0	\$0	\$608,364	\$592,566	\$655,377	\$672,996
0	0	619,924	1,072,498	5,220,127	5,343,137
0	0	13,530,557	14,887,562	11,283,760	11,942,338
1,569,366	1,457,500	0	0	0	0
9,836,526	10,759,197	0	0	0	0
<u>11,405,892</u>	<u>12,216,697</u>	<u>14,758,845</u>	<u>16,552,626</u>	<u>17,159,264</u>	<u>17,958,471</u>
0	0	362,752	287,289	370,333	550,419
0	0	28,737,844	30,327,389	34,628,641	36,690,421
0	0	301,552	484,169	525,829	766,033
0	0	(71,394)	(3,764,797)	(113,764)	(161,225)
6,295,585	6,540,518	0	0	0	0
22,745,377	21,013,612	0	0	0	0
(2,106,161)	1,774,822	0	0	0	0
<u>26,934,801</u>	<u>29,328,952</u>	<u>29,330,754</u>	<u>27,334,050</u>	<u>35,411,039</u>	<u>37,845,648</u>
<u>\$38,340,693</u>	<u>\$41,545,649</u>	<u>\$44,089,599</u>	<u>\$43,886,676</u>	<u>\$52,570,303</u>	<u>\$55,804,119</u>

Miami County, Ohio

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

	2005	2006	2007	2008
Revenues:				
Taxes	\$22,358,954	\$22,464,867	\$22,861,955	\$22,934,316
Intergovernmental Revenues	28,238,711	27,391,229	27,826,871	31,213,247
Charges for Services	12,746,020	13,167,486	13,116,307	13,621,453
Licenses and Permits	569,560	831,512	677,437	887,866
Investment Earnings	1,307,248	3,284,614	3,754,229	2,553,524
Fines and Forfeitures	1,588,780	1,683,942	1,577,088	1,651,543
All Other Revenue	1,778,436	1,132,191	1,185,525	961,104
Total Revenue	<u>68,587,709</u>	<u>69,955,841</u>	<u>70,999,412</u>	<u>73,823,053</u>
Expenditures:				
Current:				
Public Safety	16,641,367	17,106,536	17,968,563	19,119,238
Health	10,887,323	12,164,068	13,923,150	13,461,964
Human Services	13,121,151	13,714,744	14,184,550	15,857,126
Conservation and Recreation	605,586	591,531	536,828	612,086
Public Works	9,030,828	8,912,625	9,329,376	9,994,405
General Government	14,572,874	14,194,800	14,921,902	14,993,615
Capital Outlay	710,288	403,473	141,335	853,981
Debt Service:				
Principal Retirement	557,008	575,550	597,728	488,185
Interest and Fiscal Charges	296,583	277,989	259,302	239,051
Total Expenditures	<u>66,423,008</u>	<u>67,941,316</u>	<u>71,862,734</u>	<u>75,619,651</u>
Excess (Deficiency) of Revenues Over Expenditures	2,164,701	2,014,525	(863,322)	(1,796,598)

Miami County, Ohio

2009	2010	2011	2012	2013	2014
\$21,716,888	\$24,642,365	\$25,492,122	\$27,828,466	\$28,408,050	\$29,710,252
32,292,173	30,947,595	30,090,830	28,084,064	32,371,448	30,505,093
12,730,797	14,402,523	11,851,532	12,128,557	12,603,491	12,465,900
618,133	816,818	787,109	1,079,176	1,062,559	1,468,834
1,036,191	564,401	498,547	378,514	93,228	430,043
1,533,246	1,431,709	1,307,434	1,321,412	1,254,510	1,189,452
1,224,378	1,060,312	1,894,260	1,244,690	1,385,518	2,365,447
<u>71,151,806</u>	<u>73,865,723</u>	<u>71,921,834</u>	<u>72,064,879</u>	<u>77,178,804</u>	<u>78,135,021</u>
18,600,299	17,690,873	15,544,939	15,725,885	17,040,768	17,924,264
13,801,169	13,918,324	12,853,797	15,969,575	16,939,084	17,010,565
14,748,863	12,609,589	12,039,941	11,271,869	11,423,078	11,545,539
602,603	538,551	542,840	605,984	546,876	609,658
10,217,135	11,997,282	13,213,684	7,388,860	10,785,487	11,394,608
14,576,070	13,643,226	13,524,986	14,069,902	14,081,283	14,347,335
4,068,048	3,982,949	1,456,394	6,424,365	1,436,435	1,256,269
504,400	516,886	423,179	375,871	583,700	592,850
251,900	375,980	308,840	334,673	464,028	405,508
<u>77,370,487</u>	<u>75,273,660</u>	<u>69,908,600</u>	<u>72,166,984</u>	<u>73,300,739</u>	<u>75,086,596</u>
(6,218,681)	(1,407,937)	2,013,234	(102,105)	3,878,065	3,048,425

(Continued)

Miami County, Ohio

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

	2005	2006	2007	2008
Other Financing Sources (Uses):				
Other Financing Sources - Capital Leases	52,480	26,240	99,508	0
Refunding General Obligation Bonds	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Premium on Refunding G.O. Bonds	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	932,871	1,382,344	1,352,867	729,814
Transfers Out	(932,871)	(1,382,344)	(1,091,867)	(729,814)
Total Other Financing Sources (Uses)	<u>52,480</u>	<u>26,240</u>	<u>360,508</u>	<u>0</u>
Net Change in Fund Balance	<u>\$2,217,181</u>	<u>\$2,040,765</u>	<u>(\$502,814)</u>	<u>(\$1,796,598)</u>
 Debt Service as a Percentage of Noncapital Expenditures	 1.39%	 1.42%	 1.27%	 0.99%

Source: County Auditor's Office

Miami County, Ohio

2009	2010	2011	2012	2013	2014
0	0	0	0	0	0
0	0	3,730,850	0	0	0
0	4,570,000	0	0	4,620,000	0
0	0	106,770	0	0	0
0	40,979	0	0	103,106	0
0	0	(3,785,568)	0	0	0
976,550	714,551	705,846	971,850	929,307	1,976,516
(976,550)	(714,551)	(705,846)	(971,850)	(929,307)	(1,976,516)
0	4,610,979	52,052	0	4,723,106	0
(\$6,218,681)	\$3,203,042	\$2,065,286	(\$102,105)	\$8,601,171	\$3,048,425

1.05%

1.31%

1.10%

1.22%

1.48%

1.43%

Miami County, Ohio

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

Tax year	2005	2006	2007	2008
Real Property				
Assessed	\$1,830,420	\$1,860,507	\$2,054,076	\$2,075,563
Actual	5,229,771	5,315,734	5,868,789	5,930,180
Public Utility				
Assessed	62,042	60,255	53,199	54,562
Actual	177,263	172,157	151,997	155,891
Tangible Personal Property				
Assessed	269,489	200,084	131,018	64,837
Actual	1,077,956	1,067,115	1,048,144	1,037,392
Total				
Assessed	2,161,951	2,120,846	2,238,293	2,194,962
Actual	6,484,990	6,555,006	7,068,930	7,123,463
Assessed Value as a Percentage of Actual Value				
	33.34%	32.35%	31.66%	30.81%
Total Direct Tax Rate				
	9.12	8.81	8.80	8.81

Source: County Auditor's Office

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

Miami County, Ohio

2009	2010	2011	2012	2013	2014
\$2,104,198	\$2,103,557	\$2,110,201	\$2,112,239	\$2,046,764	\$2,061,141
6,011,994	6,010,163	6,029,146	6,034,969	5,847,897	5,888,974
53,868	56,115	57,423	61,065	66,912	69,124
153,909	160,329	164,066	174,471	191,177	197,497
0	0	0	0	0	0
0	0	0	0	0	0
2,158,066	2,159,672	2,167,624	2,173,304	2,113,676	2,130,265
6,165,903	6,170,491	6,193,211	6,209,440	6,039,074	6,086,471
35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
8.81	8.81	8.81	8.75	8.81	8.81

Miami County, Ohio

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

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Direct County Rates				
General Fund	2.40	2.40	2.40	2.40
Park Levy	1.10	1.10	1.10	1.10
Special Bridge	0.80	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	0.02	0.06	0.05	0.06
Total	<u>9.12</u>	<u>8.81</u>	<u>8.80</u>	<u>8.81</u>
Overlapping Rates				
Corporations	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53	1.40 - 18.53
Townships	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40	1.10 - 9.40
School Districts	29.87 - 65.15	29.87 - 66.80	29.50 - 70.05	29.50 - 70.05
Joint Vocational School Districts	2.58 - 5.45	2.58 - 5.45	2.58 - 5.35	2.58 - 5.18

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

2009	2010	2011	2012	2013	2014
2.40	2.40	2.40	2.34	2.40	2.40
1.10	1.10	1.10	1.10	1.10	1.10
0.45	0.45	0.45	0.45	0.45	0.45
4.20	4.20	4.20	4.20	4.20	4.20
0.60	0.60	0.60	0.60	0.60	0.60
0.06	0.06	0.06	0.06	0.06	0.06
<u>8.81</u>	<u>8.81</u>	<u>8.81</u>	<u>8.75</u>	<u>8.81</u>	<u>8.81</u>
1.40 - 18.53	1.40 - 18.53	1.40 - 18.53	.70 - 18.53	1.40-18.53	1.40 - 18.53
1.10 - 9.40	.40 - 9.40	.40 - 9.40	0 - 9.40	1.10 - 9.40	1.10 - 9.40
29.15 - 70.05	29.15 - 70.05	29.15 - 70.05	29.07 - 75.95	28.90 - 75.95	28.65 - 75.95
2.58 - 5.36	2.58 - 5.32	2.58 - 5.32	2.58 - 5.30	2.58 - 5.32	2.58 - 5.30

Miami County, Ohio

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

		2014		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Dayton Power & Light	Utilities	\$55,047,670	1	2.67%
Meijer Distribution Inc	Warehouse	14,421,230	2	0.70%
Vectren Energy Delivery	Utilities	8,401,850	3	0.41%
Upper Valley Medical Center	Medical	6,799,080	4	0.33%
American Honda Motor	Manufacturing	6,364,750	5	0.31%
Pioneer Rural Electric	Utilities	6,344,630	6	0.31%
F & P America Mfg. Inc	Manufacturing	4,186,490	7	0.20%
Menard Inc	Retail	3,804,400	8	0.18%
Aileron Real Estate LLC	Property Management	3,672,990	9	0.18%
Harvey A Tolson	Retail	3,516,520	10	0.17%
	Subtotal	112,559,610		5.46%
	All Others	1,948,581,390		94.54%
	Total	<u>\$2,061,141,000</u>		<u>100.00%</u>

		2005		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
MT Picture Display	Manufacturing	\$41,897,830	1	2.29%
Dayton Power & Light	Utilities	37,393,500	2	2.04%
American Honda Motor	Manufacturing	24,956,150	3	1.36%
Meijer Inc	Retail	21,828,020	4	1.19%
Illinois Tool Works, Inc	Manufacturing	14,595,730	5	0.80%
Goodrich Corporation	Manufacturing	13,805,060	6	0.75%
F & P America	Manufacturing	9,872,960	7	0.54%
Jackson Tube Services	Manufacturing	9,171,400	8	0.50%
Midamco	Manufacturing	8,849,340	9	0.48%
Evenflo Company Inc.	Manufacturing	8,650,400	10	0.47%
	Subtotal	191,020,390		10.42%
	All Others	1,639,399,610		89.58%
	Total	<u>\$1,830,420,000</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>2005</u>	<u>2006</u>	<u>2007</u>
Total Tax Levy (1)	\$17,119,135	\$16,616,509	\$17,319,900
Collections within the Fiscal Year of the Levy			
Current Tax Collections	16,608,418	16,203,212	16,861,590
Percent of Levy Collected	97.02%	97.51%	97.35%
Delinquent Tax Collections	<u>533,555</u>	<u>623,936</u>	<u>493,813</u>
Total Tax Collections (2)	17,141,973	16,827,148	17,355,403
Percent of Total Tax Collections To Tax Levy	100.13%	101.27%	100.20%
Accumulated Outstanding Delinquent Taxes	1,095,502	967,892	1,186,677
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	6.40%	5.82%	6.85%

Note:

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

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

Source: County Auditor's Office

Miami County, Ohio

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$16,817,019	\$16,271,945	\$17,091,793	\$17,248,629	\$19,239,431	\$19,262,043	\$19,479,421
16,330,796	15,844,376	16,614,668	16,815,236	18,779,671	18,808,282	19,028,693
97.11%	97.37%	97.21%	97.49%	97.61%	97.64%	97.69%
<u>1,093,485</u>	<u>481,486</u>	<u>454,667</u>	<u>461,353</u>	<u>458,971</u>	<u>444,413</u>	<u>536,816</u>
17,424,281	16,325,862	17,069,335	17,276,589	19,238,642	19,252,695	19,565,509
103.61%	100.33%	99.87%	100.16%	100.00%	99.95%	100.44%
1,458,507	881,820	910,935	920,963	1,015,772	995,414	951,379
8.67%	5.42%	5.33%	5.34%	5.28%	5.17%	4.88%

Miami County, Ohio

Taxable Sales By Industry (Category) Last Ten Years

	2005	2006	2007	2008
Sales Tax Payments	\$3,274,208	\$3,226,079	\$3,270,156	\$3,364,045
Direct Pay Tax Return Payments	255,101	274,567	385,540	442,275
Seller's Use Tax Return Payments	815,409	695,175	798,282	910,110
Consumer's Use Tax Return Payments	257,052	285,595	288,787	284,375
Motor Vehicle Tax Payments	1,763,393	1,639,974	1,691,254	1,578,728
Non-Resident Motor Vehicle Tax	N/A	N/A	2,293	24,087
Watercraft and Outboard Motors	31,819	27,620	26,760	22,307
Department of Liquor Control	24,219	26,531	28,530	30,863
Sales Tax on Motor Vehicle Fuel Refunds	2,633	3,098	2,354	4,199
Sales/Use Tax Voluntary Payments	7,314	4,992	5,664	9,254
Statewide Master Numbers	4,209,616	4,318,793	4,333,283	4,411,571
Sales/Use Tax Assessment Payments	29,062	42,767	13,372	52,396
Streamlined Sales Tax Payments	N/A	N/A	1,010	3,153
Use Tax Amnesty Payments	0	0	0	0
Managed Audit Sale/Use Payment	0	0	0	0
Adjustments Made to Prior Allocations	0	0	0	(389)
Less 1% Administrative Rotary Fund	(106,698)	(105,377)	(108,378)	(111,181)
Sales/Use Tax Refunds Approved	(39,592)	(47,507)	(9,459)	(19,269)
Total	\$10,523,536	\$10,392,307	\$10,729,448	\$11,006,524
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%

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

Source: State Department of Taxation

Miami County, Ohio

2009	2010	2011	2012	2013	2014
\$2,926,985	\$3,689,071	\$4,139,377	\$4,343,084	\$4,618,687	\$4,780,560
294,993	680,578	678,571	979,056	1,017,411	1,143,488
774,112	997,562	1,151,794	1,197,025	1,387,780	1,491,666
162,733	280,535	322,199	331,917	378,298	382,612
1,406,095	1,759,562	1,986,967	2,189,811	2,429,481	2,535,010
13,391	23,433	34,242	37,492	48,821	51,080
18,739	30,252	20,434	25,485	29,024	32,674
31,852	40,655	42,136	43,977	46,730	48,357
3,849	1,707	3,378	4,294	4,432	5,008
5,376	10,523	7,939	12,084	18,188	36,722
4,276,822	5,420,346	5,494,965	5,701,430	5,719,148	5,792,724
125,969	76,003	94,439	95,173	88,435	52,495
4,890	5,700	6,942	7,376	6,627	5,273
0	0	0	0	0	929
0	0	0	0	0	11,350
0	0	23	8,192	46,094	(140)
(99,871)	(129,516)	(139,418)	(149,178)	(158,164)	(163,468)
(58,738)	(64,258)	(41,561)	(58,534)	(22,707)	(23,016)
<u>\$9,887,197</u>	<u>\$12,822,153</u>	<u>\$13,802,427</u>	<u>\$14,768,683</u>	<u>\$15,658,285</u>	<u>\$16,183,325</u>
1.00%	1.25%	1.25%	1.25%	1.25%	1.25%

Miami County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2005	2006	2007	2008
Governmental Activities ⁽¹⁾				(4)
General Obligation Bonds Payable	\$6,525,000	\$5,985,000	\$5,445,000	\$4,995,000
Superfund Site Liability	2,745,227	2,080,553	1,899,771	9,267,390
Capital Leases	119,851	110,541	152,321	114,136
Business-type Activities ⁽¹⁾				
General Obligation Bonds Payable	\$6,590,000	\$6,150,000	\$6,410,000	\$9,515,000
OPWC Loans Payable	576,400	911,800	847,200	1,007,600
OWDA Loans Payable	0	0	0	945,347
Total Primary Government	<u>\$16,556,478</u>	<u>\$15,237,894</u>	<u>\$14,754,292</u>	<u>\$25,844,473</u>
Population ⁽²⁾				
Miami County	98,868	98,868	98,868	98,868
Outstanding Debt Per Capita	\$167	\$154	\$149	\$261
Income ⁽³⁾				
Personal (in thousands)	3,029,810	3,173,366	3,281,330	3,418,163
Percentage of Personal Income	0.55%	0.48%	0.45%	0.76%

Sources:

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

Miami County, Ohio

2009	2010	2011	2012	2013	2014
\$4,530,000	\$8,620,000	\$8,452,850	\$8,089,650	\$12,125,950	\$11,533,100
8,765,900	8,264,410	7,762,920	7,261,430	6,759,940	6,258,450
74,736	37,850	12,671	0	0	0
		(5)			
\$8,865,000	\$8,190,000	\$8,317,150	\$7,750,350	\$7,164,050	\$6,551,899
931,750	855,900	930,050	854,200	770,850	729,175
1,171,436	2,655,212	3,134,611	3,984,639	6,051,272	5,953,593
<u>\$24,338,822</u>	<u>\$28,623,372</u>	<u>\$28,610,252</u>	<u>\$27,940,269</u>	<u>\$32,872,062</u>	<u>\$31,026,217</u>
98,868	102,506	102,506	102,506	102,506	102,506
\$246	\$279	\$279	\$273	\$321	\$303
3,331,852	3,593,040	3,794,875	4,016,288	4,140,935	4,140,935
0.73%	0.80%	0.75%	0.70%	0.79%	0.75%

Miami County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2005	2006	2007	2008
Population ⁽¹⁾	98,868	98,868	98,868	98,868
Assessed Value ⁽²⁾	\$2,161,951	\$2,120,846	\$2,238,293	\$2,194,962
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$6,525,000	\$5,985,000	\$5,445,000	\$4,995,000
Resources Available to Pay Principal ⁽⁴⁾	\$100,095	\$127,347	\$119,832	\$120,392
Net General Bonded Debt	\$6,424,905	\$5,857,653	\$5,325,168	\$4,874,608
Ratio of Net Bonded Debt to Estimated Actual Value	0.30%	0.28%	0.24%	0.22%
Net Bonded Debt per Capita	\$64.98	\$59.25	\$53.86	\$49.30

Source:

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

Miami County, Ohio

2009	2010	2011	2012	2013	2014
98,868	102,506	102,506	102,506	102,506	102,506
\$2,158,066	\$2,159,672	\$2,167,624	\$2,173,304	\$2,113,676	\$2,130,265
\$4,530,000	\$8,620,000	\$8,452,850	\$8,089,650	\$12,125,950	\$11,533,100
\$84,564	\$43,696	\$43,203	\$56,718	\$74,889	\$76,353
\$4,445,436	\$8,576,304	\$8,409,647	\$8,032,932	\$12,051,061	\$11,456,747
0.21%	0.40%	0.39%	0.37%	0.57%	0.54%
\$44.96	\$83.67	\$82.04	\$78.37	\$117.56	\$111.77



Miami County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2014*

<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	\$17,791,550	100.00%	\$17,791,550
Overlapping:			
Corporations wholly within the County	26,483,394	100.00%	26,483,394
Corporations with Overlapping Boundaries	56,426,438	1.75%	987,463
School Districts wholly within the County	83,620,567	100.00%	<u>83,620,567</u>
		Subtotal	<u>111,091,424</u>
		Total	<u><u>\$128,882,974</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	2005	2006	2007	2008
<u>Total Debt</u>				
Net Assessed Valuation	\$2,161,951,000	\$2,120,846,000	\$2,238,293,000	\$2,194,962,000
Debt Limit (1) (a)	52,548,775	51,521,150	54,457,325	53,374,050
County Debt Outstanding (2)	6,525,000	5,985,000	5,445,000	4,995,000
Less:				
Applicable Debt Service Fund Amounts	(100,095)	(127,347)	(119,832)	(120,392)
Net Indebtedness Subject to Limit	6,424,905	5,857,653	5,325,168	4,874,608
Overall Legal Debt Margin	<u>\$46,123,870</u>	<u>\$45,663,497</u>	<u>\$49,132,157</u>	<u>\$48,499,442</u>
	87.77%	88.63%	90.22%	90.87%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$2,161,951,000	\$2,120,846,000	\$2,238,293,000	\$2,194,962,000
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	21,619,510	21,208,460	22,382,930	21,949,620
Net Indebtedness Subject to Limit	6,424,905	5,857,653	5,325,168	4,874,608
Overall Legal Debt Margin	<u>\$15,194,605</u>	<u>\$15,350,807</u>	<u>\$17,057,762</u>	<u>\$17,075,012</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

2009	2010	2011	2012	2013	2014
\$2,158,066,000	\$2,159,672,000	\$2,167,624,000	\$2,173,304,000	\$2,113,676,000	\$2,130,265,000
52,451,650	52,491,800	52,690,600	52,832,600	51,341,900	51,756,625
4,530,000	8,620,000	8,452,850	8,089,650	12,125,950	11,533,100
(84,564)	(43,696)	(43,203)	(56,718)	(74,889)	(76,353)
4,445,436	8,576,304	8,409,647	8,032,932	12,051,061	11,456,747
<u>\$48,006,214</u>	<u>\$43,915,496</u>	<u>\$44,280,953</u>	<u>\$44,799,668</u>	<u>\$39,290,839</u>	<u>\$40,299,878</u>
91.52%	83.66%	84.04%	84.80%	76.53%	77.86%
\$2,158,066,000	\$2,159,672,000	\$2,167,624,000	\$2,173,304,000	\$2,113,676,000	\$2,130,265,000
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
21,580,660	21,596,720	21,676,240	21,733,040	21,136,760	21,302,650
4,445,436	8,576,304	8,409,647	8,032,932	12,051,061	11,456,747
<u>\$17,135,224</u>	<u>\$13,020,416</u>	<u>\$13,266,593</u>	<u>\$13,700,108</u>	<u>\$9,085,699</u>	<u>\$9,845,903</u>

Miami County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2005	2006	2007	2008
Population (1)				
Miami County	98,868	98,868	98,868	98,868
Income (2)				
Total Personal (in thousands)	\$3,029,810	\$3,173,366	\$3,281,330	\$3,418,163
Per Capita	\$30,645	\$32,097	\$33,189	\$34,573
Unemployment Rate (3)				
Federal	5.5%	4.6%	4.6%	5.8%
State	6.0%	5.5%	5.6%	6.6%
Miami County	5.6%	5.5%	5.4%	6.4%
Civilian Work Force Estimates (3)				
State	5,900,400	5,934,000	5,976,500	5,986,400
Miami County	54,100	55,100	55,400	55,400

Sources:

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

Miami County, Ohio

2009	2010	2011	2012	2013	2014
98,868	102,506	102,506	102,506	102,506	102,506
\$3,331,852 \$33,700	\$3,593,040 \$35,052	\$3,794,875 \$37,021	\$4,016,288 \$39,181	\$4,140,935 \$40,397	\$4,140,935 \$40,397
9.3%	9.6%	8.5%	8.1%	7.4%	6.2%
10.2%	10.1%	7.9%	7.2%	7.4%	5.7%
11.7%	9.6%	7.6%	7.0%	7.2%	5.3%
5,970,200 55,400	5,897,600 54,200	5,791,000 53,100	5,747,900 52,400	5,765,700 52,100	5,719,500 51,800



Miami County, Ohio

Principal Employers Current Year and Nine Years Ago

		2014	
Employer	Nature of Business	Number of Employees	Rank
Upper Valley Medical Center	Hospital	1,107	1
Clopay Bldg./ Products	Manufacturing	1,029	2
Miami County	Government	865	3
Meijer Distribution	Warehouse	809	4
ConAgra	Manufacturing	700	5
UTC Aerospace Systems	Manufacturing	685	6
ITW/Hobart Brothers Company	Manufacturing	536	7
Troy City School District	School	483	8
Hobart Corporation	Manufacturing	480	9
F & P America	Manufacturing	443	10
Total		<u>7,137</u>	

		2005	
Employer	Nature of Business	Number of Employees	Rank
Upper Valley Medical Center	Hospital	1,800	1
Miami County	Government	1,017	2
Meijer Distribution	Warehouse	855	3
Goodrich Corporation	Manufacturing	717	4
F & P America Inc	Manufacturing	610	5
Hobart Corporation	Manufacturing	540	6
ITW/ Hobert Brothers Company	Manufacturing	507	7
Troy City School District	School	446	8
A.O. Smith Electric Products	Manufacturing	331	9
Evenflo Juvenile Division	Manufacturing	310	10
Total		<u>7,133</u>	

Source: County Auditor's Office

Miami County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2005	2006	2007	2008	2009
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	12.75	13.25	13.00	12.00	10.00
Auditor	24.75	24.75	24.50	25.00	23.50
Treasurer	5.00	5.00	5.00	5.00	5.00
Prosecutor	11.00	11.00	11.50	11.50	11.50
Planning and Zoning	3.50	3.50	3.00	3.00	3.00
Elections	10.00	10.00	8.50	8.00	7.00
Records Center	8.00	8.00	8.00	7.00	6.00
Building Regulations	7.00	11.00	11.00	11.00	10.00
Maintenance	14.50	14.50	14.50	15.50	10.00
Department of Development	1.00	1.00	2.00	2.50	3.00
Judicial					
Law Library	2.00	2.00	1.00	1.00	1.00
Common Pleas Court	13.00	14.00	12.00	13.00	11.00
Probate Court	6.50	6.50	6.00	5.00	5.00
Municipal Court	44.00	43.00	40.50	45.00	38.50
Juvenile Court	22.00	22.50	19.00	18.00	18.00
Public Defender	6.00	6.00	6.00	6.00	6.00
Clerk of Courts	17.25	17.25	16.00	16.00	16.00
Public Safety					
Coroner	1.00	1.00	1.00	1.00	1.00
Communication Center - 911	30.00	29.50	27.00	29.00	28.00
Sheriff	133.50	134.50	140.50	139.00	116.00
Adult Probation	3.00	3.00	3.00	3.00	3.00
Juvenile Probation	6.00	6.00	6.00	7.00	7.00
Juvenile Detention Center	30.75	30.75	30.50	25.50	27.00
Juvenile Rehabilitation Center	36.50	34.50	33.50	35.50	32.50
Public Works					
Water Districts	2.00	2.00	2.00	5.00	3.00
Sanitary Sewer	7.00	9.00	9.00	6.00	6.00
Transfer Station	14.00	13.50	13.50	14.50	15.50
Engineering	51.25	51.25	53.50	53.50	53.00
Transit	2.00	3.00	3.00	2.50	2.50
Health					
Board of Health	38.00	35.00	34.50	35.50	36.00
Dog and Kennel	5.50	5.50	5.50	5.50	5.50
Riverside MRDD	149.00	147.00	146.00	140.00	128.50
FCFC / Help Me Grow	6.00	7.00	7.50	6.50	5.50
WIC	4.00	4.00	4.50	4.00	3.50
Tri-County	15.00	16.00	17.00	16.00	14.00

Miami County, Ohio

2010	2011	2012	2013	2014
11.00	11.00	11.50	10.00	11.00
21.00	21.00	24.50	27.00	25.50
5.00	5.00	5.00	5.50	5.50
9.50	9.50	10.50	12.00	11.00
2.00	0.00	0.00	0.00	0.00
7.00	7.00	6.00	8.00	10.00
6.50	6.00	5.50	6.00	6.00
9.00	0.00	0.00	0.00	0.00
8.00	9.00	9.50	10.50	10.50
3.00	13.00	13.00	15.00	18.00
1.00	0.50	0.50	0.50	0.50
12.00	13.00	13.00	14.00	14.50
5.00	5.00	5.00	5.00	5.00
36.00	26.50	26.50	27.00	25.50
17.00	16.00	13.50	21.50	22.00
6.00	5.50	5.50	5.50	4.50
15.00	24.00	26.50	25.00	26.50
1.00	1.00	1.00	1.00	1.00
27.00	26.00	23.00	25.00	25.00
86.00	84.00	84.00	101.50	103.00
2.00	1.50	1.50	1.00	1.00
5.00	5.00	8.00	5.00	5.00
27.50	26.00	27.00	27.50	29.00
35.00	31.50	27.00	24.50	32.00
3.00	2.00	2.00	2.00	4.00
7.00	6.00	5.50	6.50	6.50
15.50	18.00	16.50	14.50	14.50
51.00	40.00	40.00	39.00	41.00
2.00	2.00	2.00	2.00	2.00
27.50	26.50	25.00	25.50	28.50
5.50	5.50	5.50	5.50	5.50
125.50	121.00	118.50	118.50	115.00
5.50	3.50	4.00	3.00	4.00
5.00	5.50	5.50	5.50	5.00
13.00	14.00	11.00	14.00	14.00

(Continued)

Miami County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Human Services					
Children's Services	37.00	37.00	38.00	36.00	35.50
Veteran Services	5.00	5.00	5.50	5.50	5.50
Child Support Enforcement Agency	19.50	21.50	21.50	20.50	19.50
Jobs and Family Services	49.50	51.00	51.00	52.50	48.50
David L Brown Youth Center	13.00	13.00	13.00	12.50	10.50
Victim Witness Program	4.50	4.50	4.50	3.50	3.50
Conservation and Recreation					
Soil and Water Conservation	6.50	6.50	5.50	6.50	6.00
Park District	27.50	30.25	34.50	30.00	34.50
	<u>905.25</u>	<u>914.50</u>	<u>912.50</u>	<u>900.50</u>	<u>835.50</u>

Source: Miami County Auditor

Miami County, Ohio

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
32.00	31.00	30.50	32.50	31.00
5.50	5.50	6.50	7.00	7.50
20.50	21.00	21.50	20.50	21.50
45.50	43.50	39.50	37.00	39.50
10.00	10.00	9.50	9.00	9.00
4.00	3.00	4.00	3.00	4.00
6.00	6.00	5.00	5.00	5.00
36.50	36.00	38.00	39.00	36.50
<u>778.00</u>	<u>747.00</u>	<u>737.50</u>	<u>767.00</u>	<u>786.00</u>

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2005	2006	2007	2008
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,072	2,042	1,985	1,845
Number of Public Hearings	27	39	29	18
Auditor				
Number of Non-exempt Conveyances	3,000	2,604	2,305	1,987
Number of Exempt Conveyances	1,633	1,510	1,470	1,369
Number of Real Estate Transfers	4,633	4,114	3,775	3,356
Number of General Warrants Issued	29,420	28,821	28,668	29,369
Number of Payroll Warrants Issued	25,416	25,653	25,942	25,893
Number of Receipt Pay-ins Issued	22,037	26,314	21,343	22,388
Treasurer				
Number of Parcels Billed ***	N/A	46,898	47,203	47,320
Number of Parcels Collected ***	N/A	44,367	44,759	44,923
Prosecuting Attorney				
Number of Criminal Cases - Common Pleas	643	628	191	587
Number of Criminal Cases - Juvenile Court	1,348	1,389	1,357	1,342
Board of Elections				
Number of Registered Voters	66,698	68,732	69,972	71,373
Number of Voters Last General Election	26,775	37,390	21,243	51,496
Percentage of Registered Voters that Voted	40.14%	54.40%	30.36%	72.15%
Recorder				
Number of Deeds Recorded	4,778	4,274	3,588	3,372
Number of Mortgages Recorded	8,503	7,295	6,124	4,420
Number of Military Discharges Recorded	10	21	7	11
Buildings and Grounds				
Number of Buildings	47	47	47	47
Square Footage of Buildings	615,363	615,363	615,363	615,363
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	828	960	1,053	1,117
Number of Criminal Cases Filed	643	628	553	587
Number of Domestic Cases Filed	569	548	761	787

Miami County, Ohio

2009	2010	2011	2012	2013	2014
1,995	1,860	1,818	1,825	1,829	1,845
20	29	24	27	17	23
1,870	1,983	1,861	1,499	2,485	2,263
1,345	1,328	1,365	2,135	1,590	1,544
3,215	3,311	3,226	3,634	4,075	3,807
27,838	26,681	25,207	23,819	23,391	20,698
25,597	22,783	21,949	21,472	21,454	21,494
27,448	21,177	22,289	19,084	20,329	20,172
49,699	49,765	49,982	50,073	50,164	50,506
47,481	47,414	47,631	47,616	47,518	47,505
569	451	426	506	510	523
1,187	1,234	1,548	1,293	1,143	906
72,080	71,894	68,220	70,675	69,695	70,960
32,348	38,985	35,107	52,014	14,547	31,517
44.88%	54.23%	47.97%	73.90%	20.87%	44.42%
3,156	3,468	3,122	3,229	4,019	3,395
5,236	4,918	4,106	4,974	5,164	3,540
10	11	10	9	10	17
47	47	36	35	35	37
615,363	615,363	500,161	408,874	408,874	483,256
1,203	1,146	915	846	673	648
569	451	426	506	477	523
462	517	509	473	422	405

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2005	2006	2007	2008
Probate Court				
Number of Estates Filed	568	562	546	558
Number of Guardianships Filed	69	81	30	94
Number of Adoptions Filed	58	55	42	69
Number of Marriages Filed	718	673	700	690
Juvenile Court				
Number of Civil Cases Filed	2,242	2,363	2,272	2,361
Number of Criminal / Delinquent Cases	1,348	1,389	1,357	1,342
Number of Traffic Cases	788	749	705	651
Number of Adult Cases	151	131	169	160
Number of Unruly Cases	N/A	N/A	N/A	N/A
Municipal Court				
Number of Civil Cases Filed	2,475	2,588	3,114	3,996
Number of Criminal and Traffic Cases Filed	19,864	20,520	19,340	20,204
Clerk of Courts				
Number of Domestic relations Cases Filed	569	548	441	455
Number of Civil Cases Filed	828	960	1,053	1,123
Number of Criminal Cases Filed	643	628	553	629
Number of Domestic Violence Cases Filed	290	304	320	332
Number of Appeals Filed	46	52	37	46
Number of Certificates of Judgement Filed	1,592	1,652	2,058	2,669
Number of Titles Issued	46,628	43,708	41,737	40,987
Public Safety				
Sheriff				
Jail Operation				
Average Daily Jail Census	87	85	104	81
Prisoners Booked	3,824	6,007	3,752	3,827
Prisoners Released	2,837	2,944	2,764	2,887
Incarceration Facility *				
Average Daily Jail Census	196	226	201	183
Prisoners Booked	1,753	2,202	2,051	1,423
Prisoners Released	1,748	2,203	2,043	1,464
Enforcement				
Number of Citations Issued	3,019	3,262	2,850	3,166
Number of Warrants Served	655	729	1,120	693
Number of Calls for Service	37,284	40,327	47,997	54,859
Number of Sheriff Sales - Real Estate	400	431	553	572

Miami County, Ohio

2009	2010	2011	2012	2013	2014
584	556	618	631	534	537
75	55	66	60	67	62
45	52	42	48	34	37
643	654	620	652	666	658
2,808	2,817	2,944	2,923	2,637	2,744
1,187	1,000	1,261	971	845	906
683	589	572	571	478	464
117	100	138	116	100	113
237	234	323	322	298	290
3,123	3,094	2,921	2,908	2,184	2,029
18,742	15,859	15,164	17,310	16,801	16,556
462	517	509	473	422	405
1,203	1,146	915	846	673	648
587	470	452	506	510	523
311	352	326	336	392	304
47	38	32	26	44	36
3,214	3,289	3,570	3,904	3,452	4,095
37,977	39,335	41,891	42,958	44,174	45,601
89	104	99	106	N/A	N/A
3,718	3,060	2,600	2,380	2,330	2,385
3,103	3,002	2,614	2,385	2,341	2,411
138	0	0	0	0	0
1,098	0	0	0	0	0
1,381	0	0	0	0	0
2,987	1,268	1,461	2,327	2,274	2,269
772	632	584	616	478	85
35,975	46,642	20,189	20,970	21,508	21,317
747	801	549	369	510	260

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2005	2006	2007	2008
Disaster Services				
Number of Calls for Service	223,072	219,645	215,699	190,000
Number of 9-1-1 Calls	81,782	83,029	79,998	86,387
Coroner				
Number of Cases Investigated	103	72	101	126
Number of Autopsies Performed	82	46	70	67
Public Works				
Engineer				
Miles of Road Resurfaced	20.35	10.01	20.00	8.00
Number of Bridges Replaced / Improved	6	7	14	10
Number of Culverts Built / Replaced / Improved	1	3	4	38
Building Department				
Number of Residential Permits Issued	219	180	199	158
Number of Commercial Permits Issued	148	230	346	345
Number of Inspections Performed	3,670	4,100	5,450	5,030
Sewer District				
Number of Tap-ins	76	41	76	20
Number of Customers	1,865	1,906	1,956	2,003
Water District				
Number of Tap-ins	90	26	72	12
Number of Customers	1,741	1,764	1,809	1,858
Health				
Dog and Kennel				
Number of Dog Tags Sold - Regular	19,112	19,261	19,044	19,111
Number of Dog Tags Sold - Kennel Sets	98	97	103	99
Board of Developmental Disabilities				
Number of Students Enrolled				
Early Intervention Program	115	111	123	138
Preschool Program	20	23	28	26
Number Employed at Workshop	140	138	215	115
Mental Health				
Average Client Count - Intensive	459	511	483	425
Average Client Count - Non-intensive	10,473	10,170	10,346	10,400
Average Client Count - Early Intervention	202	173	147	151

Miami County, Ohio

2009	2010	2011	2012	2013	2014
138,157	121,099	142,816	133,501	153,072	152,671
72,441	75,023	85,850	74,584	68,612	89,505
119	70	230	200	88	60
51	44	37	54	39	50
9.33	16.00	13.00	9.00	10.53	15.11
5	17	15	10	11	7
24	27	32	28	53	40
117	111	307	116	114	114
335	301	295	419	368	335
4,520	4,120	7,200	5,350	4,820	4,490
266	37	13	31	97	12
2,097	2,127	2,262	2,336	2,545	2,618
12	6	8	6	5	7
1,847	1,878	1,887	1,882	1,909	1,907
19,407	19,817	19,722	19,640	19,937	19,248
97	101	95	73	76	31
139	140	128	127	106	115
27	20	16	14	16	14
109	107	132	130	122	121
401	341	393	294	140	158
10,541	10,333	10,243	10,602	14,034	11,454
421	385	294	119	26	12

Miami County, Ohio

Operating Indicators by Function Last Ten Years

	2005	2006	2007	2008
Human Services				
Job and Family Services				
Average Client Count - Food Stamps	50,995	54,460	53,396	60,862
Average Client Count - Disability Assistance	937	1,063	948	992
Average Client Count - WIA	16,720	18,279	22,654	26,083
Childrens Services				
Average Client Count - Foster Care	142	135	154	134
Average Client Count - Adoption	9	13	5	20
Veterans Services				
Number of Clients Served	561	681	616	843
Amount of Financial Assistance Paid	272,154	296,608	346,768	448,315
Conservation and Recreation				
Parks				
Number of Parks	N/A	11	11	12
Total Acreage	N/A	1,507	1,931	2,134
Miles of Trails	N/A	18.00	18.00	22.00

Source: County Auditor's Office

*** = Tax Year, Not Collection Year

* Facility Closed in late 2009.

Miami County, Ohio

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
94,140	46,560	50,316	46,740	46,176	47,124
876	804	852	804	600	396
38,503	28,280	21,066	21,275	17,646	29,304
92	67	70	74	67	64
14	11	7	3	13	1
925	923	883	1,043	1,190	894
451,953	539,801	513,838	582,725	613,131	431,093
14	12	15	15	15	15
2,138	2,131	2,037	2,037	2,037	2,037
28.00	30.00	31.00	41.00	30.00	38.00

Miami County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2005	2006	2007	2008
Governmental Activities				
General Government				
Legislative				
Land	\$513,338	\$513,338	\$513,338	\$513,338
Construction in Progress	0	0	0	0
Buildings	23,270,679	23,255,954	23,255,954	23,255,954
Improvements Other than Buildings	41,541	41,541	41,541	41,541
Machinery and Equipment	4,273,024	4,093,094	4,200,223	4,614,668
Judicial				
Buildings	44,796	59,521	59,521	59,521
Machinery and Equipment	965,405	1,014,357	1,001,232	1,016,394
Public Safety				
Land	24,921	24,921	24,921	24,921
Buildings	7,700,216	7,700,216	7,700,216	7,700,216
Improvements Other than Buildings	30,948	30,948	30,948	30,948
Machinery and Equipment	6,229,257	6,370,396	6,711,450	6,772,284
Public Works				
Land	4,904,735	4,952,876	4,952,876	4,952,876
Buildings	1,485,532	2,120,659	2,120,659	2,120,659
Improvements Other than Buildings	105,694	105,694	105,694	105,694
Machinery and Equipment	3,413,594	3,735,973	3,960,766	4,217,932
Infrastructure	62,509,029	68,126,400	71,281,880	72,122,799
Health				
Land	26,600	26,600	26,600	26,600
Buildings	1,297,386	1,297,386	1,297,386	1,297,386
Improvements Other than Buildings	30,992	30,992	30,992	30,992
Machinery and Equipment	1,366,360	1,442,387	1,541,184	1,419,808
Human Services				
Buildings	1,601,903	1,601,903	1,601,903	1,601,903
Improvements Other than Buildings	0	0	0	188,616
Machinery and Equipment	370,839	445,539	539,847	575,152
Total Governmental Cost	<u>\$120,206,789</u>	<u>\$126,990,695</u>	<u>\$130,999,131</u>	<u>\$132,690,202</u>

Source: County Auditor's Office

Miami County, Ohio

2009	2010	2011	2012	2013	2014
\$513,338	\$513,338	\$513,338	\$513,338	\$513,338	\$513,338
0	0	0	0	0	54,499
25,968,992	29,863,179	30,827,682	35,205,636	35,392,639	35,392,639
41,541	41,541	80,050	80,050	80,050	80,050
4,709,707	4,825,686	4,861,781	5,179,706	5,467,335	5,555,230
59,521	59,521	59,521	59,521	59,521	59,521
1,041,329	1,039,383	1,071,473	1,027,627	1,021,131	1,000,797
24,921	24,921	24,921	24,921	24,921	24,921
7,700,216	7,700,216	7,700,216	8,432,010	8,432,010	8,432,010
30,948	30,948	30,948	30,948	30,948	30,948
6,867,177	7,264,281	7,361,807	7,617,859	7,699,911	7,629,222
4,952,876	4,952,876	4,952,876	4,952,876	4,952,876	4,980,165
2,120,659	2,120,659	2,120,659	2,120,659	2,120,659	2,120,659
105,694	105,694	105,694	105,694	105,694	105,694
4,716,002	4,871,449	4,971,189	5,010,565	5,123,108	5,310,041
73,517,878	75,553,036	77,023,050	84,071,457	84,690,127	88,852,863
26,600	26,600	26,600	26,600	26,600	26,600
1,297,386	1,433,682	1,433,682	1,433,682	1,880,787	2,022,658
30,992	30,992	30,992	42,314	42,314	42,314
1,421,127	1,529,472	1,510,914	1,706,230	1,762,989	1,778,011
1,601,903	1,601,903	1,601,903	1,601,903	1,601,903	1,601,903
94,305	94,305	94,305	94,305	94,305	94,305
494,715	494,715	513,021	540,728	605,733	640,798
<u>\$137,337,827</u>	<u>\$144,178,397</u>	<u>\$146,916,622</u>	<u>\$159,878,629</u>	<u>\$161,728,899</u>	<u>\$166,349,186</u>





Dave Yost • Auditor of State

MIAMI COUNTY FINANCIAL CONDITION

MIAMI COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 10, 2015