

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2010

MIAMI COUNTY, INDIANA



FILED

08/23/2011

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jane E. Lilley	01-01-09 to 12-31-12
Treasurer	Becky Morris	01-01-09 to 12-31-12
Clerk	Debra A. Walker Tawna Leffel	01-01-08 to 12-31-10 01-01-11 to 12-31-14
Sheriff	Kenneth F. Roland Timothy Miller	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Brenda Weaver	01-01-09 to 12-31-12
President of the Board of County Commissioners	Greg Deeds Craig Boyer	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Ralph Duckwall	01-01-10 to 12-31-11



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF MIAMI COUNTY, INDIANA

We have audited the accompanying financial statement of Miami County (County), for the year ended December 31, 2010. The financial statement is the responsibility of the County's management. Our responsibility is to express opinions on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated May 19, 2011, 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, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as 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 financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining(s) Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

May 19, 2011



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF MIAMI COUNTY, INDIANA

We have audited the financial statement of Miami County (County), for the year ended December 31, 2010, and have issued our report thereon dated May 19, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

May 19, 2011

FINANCIAL STATEMENT(S)

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
County General	\$ 1,397,266	\$ 8,462,524	\$ 8,951,356	\$ 908,434
Local Road And Street	214,139	318,514	294,523	238,130
Aviation	-	32,821	32,821	-
Accident Report	3,203	3,439	-	6,642
Firearms	32,471	16,137	6,782	41,826
Health	116,848	147,267	169,258	94,857
YMCA Rural Transit	-	210,335	210,335	-
Health Coord. Homeland Security	8,182	-	7,543	639
Law Enforce Cont. Education	959	3,287	-	4,246
Clerk Perpetuation Fund	2,367	14,613	16,970	10
Miami Co E911	(3,345)	428,862	369,308	56,209
Sheriff Service Of Process Fee	1,378	22,508	23,886	-
Drug Free Community	45,292	33,209	30,032	48,469
Periodic Maintenance	950,997	108,505	91,352	968,150
Highway	1,323,643	2,061,738	1,903,698	1,481,683
Reassessment	1,033,994	251,615	378,659	906,950
Juvenile Probation	86,870	4,624	16,960	74,534
Adult Probation	157,750	107,480	155,297	109,933
Recorder's Records Perpetuation	83,820	58,000	94,465	47,355
User Fee	286,983	120,340	299,676	107,647
Health Grant	1,459	23,285	19,011	5,733
CASA	49,661	25,362	18,183	56,840
Plat Book	60,822	16,963	29,068	48,717
County Misdemeanant	26,533	24,549	29,182	21,900
4D Clerk 2000	39,070	15,110	47,953	6,227
Dog Tax Ordinance	9,429	3,171	365	12,235
Surveyor's Corner Perpetuation	70,423	6,866	12,596	64,693
Jury Fees	94,808	12,076	7,297	99,587
Emergency Mgt Misc Grant	50	4,000	4,000	50
Rainy Day	1,339,263	267,869	-	1,607,132
County Sales Disclosure	21,866	3,400	3,222	22,044
Law Enforcement	8,234	209	7,652	791
Miami Co Riverboat Wagering	512,024	376,590	-	888,614
Miami County CEDIT	2,956,658	778,753	751,680	2,983,731
Community Correction Project	236,232	134,711	224,576	146,367
Victims Advocate	2,872	41,847	28,956	15,763
Sheriff's Commissary	30,429	119,596	99,963	50,062
Disaster Fund	2,331	-	-	2,331
Tobacco Settlement	-	30,472	30,472	-
Soil And Water Grant	1,337	13,000	10,936	3,401
Excess Levy	23,720	36,467	-	60,187
Operation Pullover	3,342	4,969	5,993	2,318
Supplemental Public Serv Def	146,971	45,621	12,794	179,798
911 Wireless	133,179	148,681	218,499	63,361
4D Prosecutor	25,707	22,313	1,540	46,480
4D Clerk 1999	225	-	-	225
Admin Fee Probation	150,712	27,967	-	178,679
TIF	-	79,967	79,967	-
Converse TIR	-	79,967	79,967	-
Converse Downtown TIF	-	59,446	59,446	-
LOIT/COIT Public Safety	-	1,333,913	1,333,913	-
Sanitation Of Vending Of Food	4,091	50	-	4,141
Health Maintenance Tobacco	26,808	9,854	1,223	35,439
Voter Registration Access	4,506	227	-	4,733
User Fee Drug And Alcohol	(98)	72,927	69,309	3,520
Community Transition Program	23,031	20,151	10,829	32,353
Miami County Sheriff Reserve	346	-	-	346
Community Emergency Response	985	-	-	985
PCA Fee	1,046	1,941	1,433	1,554
Dukes Health Flu Vaccine	1,220	20,000	20,548	672
Sheriff Radio Fund	6,161	-	5,682	479
Security Protection Fund	3,736	9,716	9,855	3,597
Animal Control Fees	5,877	175	-	6,052
Sheriff Misc Grant	-	8,707	8,707	-
Community Corrections Grant	59,317	159,451	158,296	60,472
Health Misc Grants	770	9,577	9,889	458
Health Grant H1N1	30,162	7,835	22,323	15,674

The notes to the financial statement(s) are an integral part of this statement.

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Cell Extraction Response Team CERT	2,002	1,500	1,465	2,037
Miami County Public Safety	764,474	634,623	601,175	797,922
Local Emer. Plan & R.T.K.	20,818	3,473	5,299	18,992
Jail Construction (Landscape)	91,000	-	583	90,417
Local Source 9-1-1 Funding	60,000	161,040	166,619	54,421
Alive At 25	2,621	3,066	3,634	2,053
EMA Races Grant	-	4,152	4,152	-
IDEA Narcotics Training Program	-	119,656	119,656	-
Treasurer Tax Roll	-	450	-	450
HAVA Grant	-	10,000	10,000	-
Settlement Clearing Fund	-	9,922,080	9,922,080	-
Township Tax	-	76,141	76,141	-
Township Fire Debt	-	6,681	6,681	-
Township Poor Relief	-	84,047	84,047	-
Township Park	-	4,433	4,433	-
Township Fire Fighting	-	134,057	134,057	-
Corporation Tax	-	1,452,077	1,452,077	-
Corp Cum Capital Dev	-	60,738	60,738	-
Corporation Debt	-	119,510	119,510	-
Corp Fire Fighting	-	2,139	2,139	-
Corp Fire Territory General	-	1,245,116	1,245,116	-
Corp Fire Territory Equipment	-	54,014	54,014	-
School Debt	-	2,342,982	2,342,982	-
Capital Projects	-	2,087,857	2,087,857	-
School Transportation	-	1,095,676	1,095,676	-
Bus Replacement	-	671,070	671,070	-
School Retire/Severance	-	243,506	243,506	-
Library Tax	-	219,394	219,394	-
Street Tax	-	207,510	207,510	-
Final HEA1001 07/08 PTRC & HSC	-	110,798	110,798	-
Park	-	122,812	122,812	-
Clerk ARRA Fund	-	1,972	-	1,972
Jail Revenue	579,831	1,334,011	1,843,319	70,523
Cumulative Bridge	1,314,057	8,411	261,945	1,060,523
Cumulative Fire	-	855	855	-
Cumulative Courthouse	1,276,054	411,378	255,106	1,432,326
General Drain	205,356	-	-	205,356
Miami Co Employee Benefit	231,658	1,726,619	1,594,924	363,353
Congressional School Principal	30,826	-	-	30,826
City & Town Court Cost	20,087	11,822	-	31,909
Congressional School Interest	39,677	-	1,799	37,878
Weed Liens	18,896	25,552	44,448	-
Tax Sale Surplus	99,133	66,735	42,817	123,051
Tax Sale Redemption	13,700	67,968	77,564	4,104
Surplus Tax	66,745	65,623	32,898	99,470
Fines And Forfeitures	32,381	11,172	36,327	7,226
Sales Disclosure Fee	625	4,220	4,465	380
Overweight Vehicle Fines	18	7,087	6,983	122
Infractions	16,449	212,075	211,493	17,031
Inheritance Tax	234,159	465,598	651,674	48,083
COIT Homestead Credit Fund	258,124	194,212	452,336	-
Payroll	-	980,423	980,423	-
Deferred Compensation	-	56,962	56,962	-
Federal Withholding	(32)	490,851	490,776	43
Gross Tax State	24,586	201,190	199,958	25,818
Social Security	69	446,712	446,781	-
Local Option Tax	17,346	140,910	139,963	18,293
Anthem BC/BS	41,436	167,498	170,455	38,479
Special Death Benefit	1,955	2,749	4,569	135
United Way	46	1,046	871	221
Education Plate Fund	-	863	825	38
County Economic Dev Income Tax	-	1,341,218	1,341,218	-
Innkeepers Tax	12,629	50,631	60,055	3,205
Financial Inst Tax	-	74,260	74,260	-
City Ordinance Violation	500	-	-	500
Sheriff Retirement	4,661	18,928	18,379	5,210
COIT Distribution Fund	-	3,928,429	3,928,429	-

The notes to the financial statement(s) are an integral part of this statement.

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
State Mtg Fraud Fund	198	2,318	2,218	298
Child Restraint Violations	25	875	850	50
Interstate Compact Fee	75	300	375	-
CVET Comm Vehicle Excise	-	143,247	143,247	-
Riverboat Wagering Revenue	251,161	225,802	476,963	-
Canine Research & Education	18	776	794	-
1st Farmers Payroll	-	4,242,594	4,242,594	-
\$3 User Fee	12,980	8,623	8,437	13,166
Homestead Credit Rebate	12,180	-	-	12,180
Retirement PERF	38,571	153,575	150,321	41,825
Garnishment	-	8,059	8,059	-
Colonial Insurance	533	3,516	3,426	623
American Family Ins	2,465	40,107	39,950	2,622
ECIT Dental	3,305	34,666	34,941	3,030
Central United Life	145	-	-	145
HEA 1001 State Homestead Credit	(4,039)	257,077	251,835	1,203
LOIT/COIT Homestead Cred Fund	17,955	1,600,694	1,638,245	(19,596)
LOIT/COIT PTRC Fund	53,669	2,713,828	2,647,605	119,892
LOIT/COIT Res PTRC Fund	20,006	1,067,130	1,052,989	34,147
States Share Of Del Tax On Pen	-	2,858	2,858	-
Voluntary PERF	4,266	15,635	16,078	3,823
National Bond And Trust Co	-	2,422	2,328	94
Worksite Solutions	89	7,977	8,017	49
Support & Misc	-	27,732	27,732	-
Anther Life Supplemental	53	11,004	11,082	(25)
Commissioners Tax Sale Taxes	3,717	122,288	110,593	15,412
SRI Fees	11,134	22,238	18,595	14,777
Solid Waste Collections	-	1,109	1,109	-
Demand Collection Fees	8,418	1,583	-	10,001
Coroner's Continuing Education	1,100	13,592	13,772	920
Delinquent Sewage	10,384	13,576	23,960	-
Excess CEDIT/COIT	-	525,555	525,555	-
CEDIT Homestead Credit	64,169	1,019,327	1,021,975	61,521
State Welfare Excise Tax	-	1,258,822	1,258,822	-
YMCA Stimulus	-	49,819	49,819	-
Cannon Project	-	1,975	-	1,975
County Treasurer	428,538	25,673,226	25,578,607	523,157
Clerk of the Circuit Court	475,628	5,339,835	4,203,220	1,612,243
County Sheriff	-	635,471	635,471	-
Inmate Trust	12,296	118,848	120,503	10,641
Sheriff's Pension Trust	1,722,664	277,488	88,739	1,911,413
Sheriff's Benefit Trust	106,134	14,481	7,271	113,344
County Recorder	50	-	-	50
Totals	<u>\$ 20,597,906</u>	<u>\$ 95,842,195</u>	<u>\$ 95,525,299</u>	<u>\$ 20,914,802</u>

The notes to the financial statement(s) are an integral part of this statement.

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT(S)

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees which are comprised mostly of charges for current services.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

Note 6. Pension Plan(s)

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Miami County's Annual Report(s) can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	County General	Local Road And Street	Aviation	Accident Report	Firearms	Health	YMCA Rural Transit
Cash and investments - beginning	\$ 1,397,266	\$ 214,139	\$ -	\$ 3,203	\$ 32,471	\$ 116,848	\$ -
Receipts:							
Taxes	6,776,078	-	30,644	-	-	101,267	-
Licenses and permits	221,882	-	-	-	-	14,915	-
Intergovernmental	245,525	318,514	2,177	-	-	5,320	210,335
Charges for services	512,080	-	-	1,416	-	5,673	-
Fines and forfeits	192,469	-	-	-	-	-	-
Other receipts	514,490	-	-	2,023	16,137	20,092	-
Total receipts	<u>8,462,524</u>	<u>318,514</u>	<u>32,821</u>	<u>3,439</u>	<u>16,137</u>	<u>147,267</u>	<u>210,335</u>
Disbursements:							
Personal services	6,681,762	-	-	-	-	148,248	-
Supplies	238,186	294,523	-	-	45	12,554	-
Other services and charges	1,663,214	-	-	-	6,737	8,456	210,335
Debt service - principal and interest	293,165	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	75,029	-	32,821	-	-	-	-
Total disbursements	<u>8,951,356</u>	<u>294,523</u>	<u>32,821</u>	<u>-</u>	<u>6,782</u>	<u>169,258</u>	<u>210,335</u>
Excess (deficiency) of receipts over disbursements	<u>(488,832)</u>	<u>23,991</u>	<u>-</u>	<u>3,439</u>	<u>9,355</u>	<u>(21,991)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 908,434</u>	<u>\$ 238,130</u>	<u>\$ -</u>	<u>\$ 6,642</u>	<u>\$ 41,826</u>	<u>\$ 94,857</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Health Coord. Homeland Security	Law Enforce Cont. Education	Clerk Perpetuation Fund	Miami Co E911	Sheriff Service Of Process Fee	Drug Free Community	Periodic Maintenance
Cash and investments - beginning	\$ 8,182	\$ 959	\$ 2,367	\$ (3,345)	\$ 1,378	\$ 45,292	\$ 950,997
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	243,648	-	-	99,951
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,287	14,613	185,214	22,508	33,209	8,554
Total receipts	-	3,287	14,613	428,862	22,508	33,209	108,505
Disbursements:							
Personal services	-	-	109	362,245	23,886	-	-
Supplies	-	-	16,861	-	-	760	-
Other services and charges	-	-	-	7,063	-	29,272	91,352
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	7,543	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	7,543	-	16,970	369,308	23,886	30,032	91,352
Excess (deficiency) of receipts over disbursements	(7,543)	3,287	(2,357)	59,554	(1,378)	3,177	17,153
Cash and investments - ending	\$ 639	\$ 4,246	\$ 10	\$ 56,209	\$ -	\$ 48,469	\$ 968,150

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Highway	Reassessment	Juvenile Probation	Adult Probation	Recorder's Records Perpetuation	User Fee	Health Grant
Cash and investments - beginning	\$ 1,323,643	\$ 1,033,994	\$ 86,870	\$ 157,750	\$ 83,820	\$ 286,983	\$ 1,459
Receipts:							
Taxes	-	191,504	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	15,000
Intergovernmental	2,019,859	10,057	-	-	-	-	-
Charges for services	-	-	4,031	107,154	57,800	44,495	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	41,879	50,054	593	326	200	75,845	8,285
Total receipts	<u>2,061,738</u>	<u>251,615</u>	<u>4,624</u>	<u>107,480</u>	<u>58,000</u>	<u>120,340</u>	<u>23,285</u>
Disbursements:							
Personal services	1,010,173	114,602	16,960	129,078	693	98,536	19,011
Supplies	778,508	1,880	-	167	-	-	-
Other services and charges	115,017	70,544	-	26,052	69,222	196,140	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	191,633	-	-	-	5,000	-
Other disbursements	-	-	-	-	24,550	-	-
Total disbursements	<u>1,903,698</u>	<u>378,659</u>	<u>16,960</u>	<u>155,297</u>	<u>94,465</u>	<u>299,676</u>	<u>19,011</u>
Excess (deficiency) of receipts over disbursements	<u>158,040</u>	<u>(127,044)</u>	<u>(12,336)</u>	<u>(47,817)</u>	<u>(36,465)</u>	<u>(179,336)</u>	<u>4,274</u>
Cash and investments - ending	<u>\$ 1,481,683</u>	<u>\$ 906,950</u>	<u>\$ 74,534</u>	<u>\$ 109,933</u>	<u>\$ 47,355</u>	<u>\$ 107,647</u>	<u>\$ 5,733</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	CASA	Plat Book	County Misdemeanant	4D Clerk 2000	Dog Tax Ordinance	Surveyor's Corner Perpetuation	Jury Fees
Cash and investments - beginning	\$ 49,661	\$ 60,822	\$ 26,533	\$ 39,070	\$ 9,429	\$ 70,423	\$ 94,808
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	3,171	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	11,340	24,549	-	-	6,866	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	25,362	5,623	-	15,110	-	-	12,076
Total receipts	<u>25,362</u>	<u>16,963</u>	<u>24,549</u>	<u>15,110</u>	<u>3,171</u>	<u>6,866</u>	<u>12,076</u>
Disbursements:							
Personal services	-	-	23,194	1,003	199	-	70
Supplies	-	1,105	-	38,959	-	-	-
Other services and charges	18,183	17,694	-	7,991	166	-	7,227
Debt service - principal and interest	-	10,269	-	-	-	-	-
Capital outlay	-	-	-	-	-	12,596	-
Other disbursements	-	-	5,988	-	-	-	-
Total disbursements	<u>18,183</u>	<u>29,068</u>	<u>29,182</u>	<u>47,953</u>	<u>365</u>	<u>12,596</u>	<u>7,297</u>
Excess (deficiency) of receipts over disbursements	<u>7,179</u>	<u>(12,105)</u>	<u>(4,633)</u>	<u>(32,843)</u>	<u>2,806</u>	<u>(5,730)</u>	<u>4,779</u>
Cash and investments - ending	<u>\$ 56,840</u>	<u>\$ 48,717</u>	<u>\$ 21,900</u>	<u>\$ 6,227</u>	<u>\$ 12,235</u>	<u>\$ 64,693</u>	<u>\$ 99,587</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Emergency Mgt Misc Grant	Rainy Day	County Sales Disclosure	Law Enforcement	Miami Co Riverboat Wagering	Miami County CEDIT	Community Correction Project
Cash and investments - beginning	\$ 50	\$ 1,339,263	\$ 21,866	\$ 8,234	\$ 512,024	\$ 2,956,658	\$ 236,232
Receipts:							
Taxes	-	267,869	-	-	-	751,378	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	125,430	-	-
Charges for services	-	-	-	-	-	-	118,829
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,000	-	3,400	209	251,160	27,375	15,882
Total receipts	<u>4,000</u>	<u>267,869</u>	<u>3,400</u>	<u>209</u>	<u>376,590</u>	<u>778,753</u>	<u>134,711</u>
Disbursements:							
Personal services	-	-	-	-	-	-	67,828
Supplies	-	-	-	-	-	301,340	20,303
Other services and charges	-	-	2,402	7,652	-	400,288	113,187
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	4,000	-	-	-	-	-	23,258
Other disbursements	-	-	820	-	-	50,052	-
Total disbursements	<u>4,000</u>	<u>-</u>	<u>3,222</u>	<u>7,652</u>	<u>-</u>	<u>751,680</u>	<u>224,576</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>267,869</u>	<u>178</u>	<u>(7,443)</u>	<u>376,590</u>	<u>27,073</u>	<u>(89,865)</u>
Cash and investments - ending	<u>\$ 50</u>	<u>\$ 1,607,132</u>	<u>\$ 22,044</u>	<u>\$ 791</u>	<u>\$ 888,614</u>	<u>\$ 2,983,731</u>	<u>\$ 146,367</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Victims Advocate	Sheriff's Commissary	Disaster Fund	Tobacco Settlement	Soil And Water Grant	Excess Levy	Operation Pullover
Cash and investments - beginning	\$ 2,872	\$ 30,429	\$ 2,331	\$ -	\$ 1,337	\$ 23,720	\$ 3,342
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	36,467	-
Charges for services	-	-	-	-	-	-	4,969
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	41,847	119,596	-	30,472	13,000	-	-
Total receipts	41,847	119,596	-	30,472	13,000	36,467	4,969
Disbursements:							
Personal services	28,405	-	-	-	10,936	-	-
Supplies	326	-	-	-	-	-	-
Other services and charges	225	99,963	-	22,187	-	-	5,993
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	8,285	-	-	-
Total disbursements	28,956	99,963	-	30,472	10,936	-	5,993
Excess (deficiency) of receipts over disbursements	12,891	19,633	-	-	2,064	36,467	(1,024)
Cash and investments - ending	\$ 15,763	\$ 50,062	\$ 2,331	\$ -	\$ 3,401	\$ 60,187	\$ 2,318

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Supplemental Public Serv Def	911 Wireless	4D Prosecutor	4D Clerk 1999	Admin Fee Probation	TIF	Converse TIR
Cash and investments - beginning	\$ 146,971	\$ 133,179	\$ 25,707	\$ 225	\$ 150,712	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	79,967
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	144,992	-	-	27,967	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	45,621	3,689	22,313	-	-	79,967	-
Total receipts	45,621	148,681	22,313	-	27,967	79,967	79,967
Disbursements:							
Personal services	524	-	1,000	-	-	-	-
Supplies	2,871	-	195	-	-	-	-
Other services and charges	9,399	203,990	25	-	-	79,967	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	320	-	-	-	-
Other disbursements	-	14,509	-	-	-	-	79,967
Total disbursements	12,794	218,499	1,540	-	-	79,967	79,967
Excess (deficiency) of receipts over disbursements	32,827	(69,818)	20,773	-	27,967	-	-
Cash and investments - ending	\$ 179,798	\$ 63,361	\$ 46,480	\$ 225	\$ 178,679	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Converse Downtown TIF	LOIT/COIT Public Safety	Sanitation Of Vending Of Food	Health Maintenance Tobacco	Voter Registration Access	User Fee Drug And Alcohol	Community Transition Program
Cash and investments - beginning	\$ -	\$ -	\$ 4,091	\$ 26,808	\$ 4,506	\$ (98)	\$ 23,031
Receipts:							
Taxes	59,446	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	20,151
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,333,913	50	9,854	227	72,927	-
Total receipts	<u>59,446</u>	<u>1,333,913</u>	<u>50</u>	<u>9,854</u>	<u>227</u>	<u>72,927</u>	<u>20,151</u>
Disbursements:							
Personal services	-	-	-	-	-	67,109	10,479
Supplies	-	-	-	823	-	-	-
Other services and charges	59,446	1,333,913	-	400	-	2,200	350
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>59,446</u>	<u>1,333,913</u>	<u>-</u>	<u>1,223</u>	<u>-</u>	<u>69,309</u>	<u>10,829</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>50</u>	<u>8,631</u>	<u>227</u>	<u>3,618</u>	<u>9,322</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,141</u>	<u>\$ 35,439</u>	<u>\$ 4,733</u>	<u>\$ 3,520</u>	<u>\$ 32,353</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Miami County Sheriff Reserve	Community Emergency Response	PCA Fee	Dukes Health Flu Vaccine	Sheriff Radio Fund	Security Protection Fund	Animal Control Fees
Cash and investments - beginning	\$ 346	\$ 985	\$ 1,046	\$ 1,220	\$ 6,161	\$ 3,736	\$ 5,877
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	1,552	20,000	-	9,716	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	389	-	-	-	175
Total receipts	-	-	1,941	20,000	-	9,716	175
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	20,548	-	-	-
Other services and charges	-	-	1,433	-	5,682	9,855	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	1,433	20,548	5,682	9,855	-
Excess (deficiency) of receipts over disbursements	-	-	508	(548)	(5,682)	(139)	175
Cash and investments - ending	\$ 346	\$ 985	\$ 1,554	\$ 672	\$ 479	\$ 3,597	\$ 6,052

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff Misc Grant	Community Corrections Grant	Health Misc Grants	Health Grant H1N1	Cell Extraction Response Team CERT	Miami County Public Safety	Local Emer. Plan & R.T.K.
Cash and investments - beginning	\$ -	\$ 59,317	\$ 770	\$ 30,162	\$ 2,002	\$ 764,474	\$ 20,818
Receipts:							
Taxes	-	-	-	-	-	52,119	-
Licenses and permits	-	-	-	7,728	-	-	-
Intergovernmental	4,950	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	3,468
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,757	159,451	9,577	107	1,500	582,504	5
Total receipts	<u>8,707</u>	<u>159,451</u>	<u>9,577</u>	<u>7,835</u>	<u>1,500</u>	<u>634,623</u>	<u>3,473</u>
Disbursements:							
Personal services	-	154,320	-	4,676	-	87,359	-
Supplies	8,707	-	5,277	14,631	500	45,291	4,479
Other services and charges	-	3,976	312	3,016	965	468,525	820
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	4,300	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>8,707</u>	<u>158,296</u>	<u>9,889</u>	<u>22,323</u>	<u>1,465</u>	<u>601,175</u>	<u>5,299</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,155</u>	<u>(312)</u>	<u>(14,488)</u>	<u>35</u>	<u>33,448</u>	<u>(1,826)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 60,472</u>	<u>\$ 458</u>	<u>\$ 15,674</u>	<u>\$ 2,037</u>	<u>\$ 797,922</u>	<u>\$ 18,992</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Jail Construction (Landscape)	Local Source 9-1-1 Funding	Alive At 25	EMA Races Grant	IDEA Narcotics Training Program	Treasurer Tax Roll	HAVA Grant
Cash and investments - beginning	\$ 91,000	\$ 60,000	\$ 2,621	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	4,152	-	-	-
Charges for services	-	157,621	1,815	-	119,656	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,419	1,251	-	-	450	10,000
Total receipts	-	161,040	3,066	4,152	119,656	450	10,000
Disbursements:							
Personal services	-	-	-	-	44,600	-	-
Supplies	-	1,303	-	-	-	-	-
Other services and charges	583	156,220	3,634	4,152	74,856	-	6,530
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	5,355	-	-	-	-	3,470
Other disbursements	-	3,741	-	-	200	-	-
Total disbursements	583	166,619	3,634	4,152	119,656	-	10,000
Excess (deficiency) of receipts over disbursements	(583)	(5,579)	(568)	-	-	450	-
Cash and investments - ending	\$ 90,417	\$ 54,421	\$ 2,053	\$ -	\$ -	\$ 450	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Settlement Clearing Fund	Township Tax	Township Fire Debt	Township Poor Relief	Township Park	Township Fire Fighting	Corporation Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	8,947,015	69,982	6,324	78,135	3,946	93,312	1,351,253
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	975,065	6,159	357	5,912	487	7,924	100,824
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	32,821	-
Total receipts	<u>9,922,080</u>	<u>76,141</u>	<u>6,681</u>	<u>84,047</u>	<u>4,433</u>	<u>134,057</u>	<u>1,452,077</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	9,919,618	76,141	6,681	84,047	4,433	134,057	1,452,077
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>2,462</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>9,922,080</u>	<u>76,141</u>	<u>6,681</u>	<u>84,047</u>	<u>4,433</u>	<u>134,057</u>	<u>1,452,077</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Corp Cum Capital Dev	Corporation Debt	Corp Fire Fighting	Corp Fire Territory General	Corp Fire Territory Equipment	School Debt	Capital Projects
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	56,584	111,583	1,935	1,159,881	50,316	2,186,317	1,940,712
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	4,154	7,927	204	85,235	3,698	156,665	147,145
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>60,738</u>	<u>119,510</u>	<u>2,139</u>	<u>1,245,116</u>	<u>54,014</u>	<u>2,342,982</u>	<u>2,087,857</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	60,738	119,510	2,139	1,245,116	54,014	2,342,982	2,087,857
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>60,738</u>	<u>119,510</u>	<u>2,139</u>	<u>1,245,116</u>	<u>54,014</u>	<u>2,342,982</u>	<u>2,087,857</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	School Transportation	Bus Replacement	School Retire/Severance	Library Tax	Street Tax	Final HEA1001 07/08 PTRC & HSC	Park
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	1,018,177	622,194	226,489	204,862	193,195	-	114,713
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	77,499	48,876	17,017	14,532	14,315	-	8,099
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	110,798	-
Total receipts	1,095,676	671,070	243,506	219,394	207,510	110,798	122,812
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,095,676	671,070	243,506	219,394	184,608	110,798	122,812
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	22,902	-	-
Total disbursements	1,095,676	671,070	243,506	219,394	207,510	110,798	122,812
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Clerk ARRA Fund	Jail Revenue	Cumulative Bridge	Cumulative Fire	Cumulative Courthouse	General Drain	Miami Co Employee Benefit
Cash and investments - beginning	\$ -	\$ 579,831	\$ 1,314,057	\$ -	\$ 1,276,054	\$ 205,356	\$ 231,658
Receipts:							
Taxes	-	1,333,913	-	714	390,027	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	141	20,482	-	-
Charges for services	-	-	8,411	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,972	98	-	-	869	-	1,726,619
Total receipts	1,972	1,334,011	8,411	855	411,378	-	1,726,619
Disbursements:							
Personal services	-	-	152,719	-	-	-	-
Supplies	-	-	44,218	-	-	-	-
Other services and charges	-	1,843,319	59,798	855	254,237	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	288	-	869	-	-
Other disbursements	-	-	4,922	-	-	-	1,594,924
Total disbursements	-	1,843,319	261,945	855	255,106	-	1,594,924
Excess (deficiency) of receipts over disbursements	1,972	(509,308)	(253,534)	-	156,272	-	131,695
Cash and investments - ending	\$ 1,972	\$ 70,523	\$ 1,060,523	\$ -	\$ 1,432,326	\$ 205,356	\$ 363,353

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Congressional School Principal	City & Town Court Cost	Congressional School Interest	Weed Liens	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax
Cash and investments - beginning	\$ 30,826	\$ 20,087	\$ 39,677	\$ 18,896	\$ 99,133	\$ 13,700	\$ 66,745
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	11,822	-	25,552	66,735	67,968	65,623
Total receipts	-	11,822	-	25,552	66,735	67,968	65,623
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	1,799	44,448	42,817	77,564	32,898
Total disbursements	-	-	1,799	44,448	42,817	77,564	32,898
Excess (deficiency) of receipts over disbursements	-	11,822	(1,799)	(18,896)	23,918	(9,596)	32,725
Cash and investments - ending	\$ 30,826	\$ 31,909	\$ 37,878	\$ -	\$ 123,051	\$ 4,104	\$ 99,470

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Fines And Forfeitures	Sales Disclosure Fee	Overweight Vehicle Fines	Infractions	Inheritance Tax	COIT Homestead Credit Fund	Payroll
Cash and investments - beginning	\$ 32,381	\$ 625	\$ 18	\$ 16,449	\$ 234,159	\$ 258,124	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,172	4,220	7,087	212,075	465,598	194,212	980,423
Total receipts	<u>11,172</u>	<u>4,220</u>	<u>7,087</u>	<u>212,075</u>	<u>465,598</u>	<u>194,212</u>	<u>980,423</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	36,327	4,465	6,983	211,493	651,674	452,336	980,423
Total disbursements	<u>36,327</u>	<u>4,465</u>	<u>6,983</u>	<u>211,493</u>	<u>651,674</u>	<u>452,336</u>	<u>980,423</u>
Excess (deficiency) of receipts over disbursements	<u>(25,155)</u>	<u>(245)</u>	<u>104</u>	<u>582</u>	<u>(186,076)</u>	<u>(258,124)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,226</u>	<u>\$ 380</u>	<u>\$ 122</u>	<u>\$ 17,031</u>	<u>\$ 48,083</u>	<u>\$ -</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Deferred Compensation	Federal Withholding	Gross Tax State	Social Security	Local Option Tax	Anthem BC/BS	Special Death Benefit
Cash and investments - beginning	\$ -	\$ (32)	\$ 24,586	\$ 69	\$ 17,346	\$ 41,436	\$ 1,955
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	56,962	490,851	201,190	446,712	140,910	167,498	2,749
Total receipts	<u>56,962</u>	<u>490,851</u>	<u>201,190</u>	<u>446,712</u>	<u>140,910</u>	<u>167,498</u>	<u>2,749</u>
Disbursements:							
Personal services	-	-	-	-	139,963	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	56,962	490,776	199,958	446,781	-	170,455	4,569
Total disbursements	<u>56,962</u>	<u>490,776</u>	<u>199,958</u>	<u>446,781</u>	<u>139,963</u>	<u>170,455</u>	<u>4,569</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>75</u>	<u>1,232</u>	<u>(69)</u>	<u>947</u>	<u>(2,957)</u>	<u>(1,820)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 43</u>	<u>\$ 25,818</u>	<u>\$ -</u>	<u>\$ 18,293</u>	<u>\$ 38,479</u>	<u>\$ 135</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	United Way	Education Plate Fund	County Economic Dev Income Tax	Innkeepers Tax	Financial Inst Tax	City Ordinance Violation	Sheriff Retirement
Cash and investments - beginning	\$ 46	\$ -	\$ -	\$ 12,629	\$ -	\$ 500	\$ 4,661
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,046	863	1,341,218	50,631	74,260	-	18,928
Total receipts	1,046	863	1,341,218	50,631	74,260	-	18,928
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	871	825	1,341,218	60,055	74,260	-	18,379
Total disbursements	871	825	1,341,218	60,055	74,260	-	18,379
Excess (deficiency) of receipts over disbursements	175	38	-	(9,424)	-	-	549
Cash and investments - ending	\$ 221	\$ 38	\$ -	\$ 3,205	\$ -	\$ 500	\$ 5,210

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	COIT Distribution Fund	State Mtg Fraud Fund	Child Restraint Violations	Interstate Compact Fee	CVET Comm Vehicle Excise	Riverboat Wagering Revenue	Canine Research & Education
Cash and investments - beginning	\$ -	\$ 198	\$ 25	\$ 75	\$ -	\$ 251,161	\$ 18
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>3,928,429</u>	<u>2,318</u>	<u>875</u>	<u>300</u>	<u>143,247</u>	<u>225,802</u>	<u>776</u>
Total receipts	<u>3,928,429</u>	<u>2,318</u>	<u>875</u>	<u>300</u>	<u>143,247</u>	<u>225,802</u>	<u>776</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>3,928,429</u>	<u>2,218</u>	<u>850</u>	<u>375</u>	<u>143,247</u>	<u>476,963</u>	<u>794</u>
Total disbursements	<u>3,928,429</u>	<u>2,218</u>	<u>850</u>	<u>375</u>	<u>143,247</u>	<u>476,963</u>	<u>794</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>100</u>	<u>25</u>	<u>(75)</u>	<u>-</u>	<u>(251,161)</u>	<u>(18)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 298</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	1st Farmers Payroll	\$3 User Fee	Homestead Credit Rebate	Retirement PERF	Garnishment	Colonial Insurance	American Family Ins
Cash and investments - beginning	\$ -	\$ 12,980	\$ 12,180	\$ 38,571	\$ -	\$ 533	\$ 2,465
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,242,594	8,623	-	153,575	8,059	3,516	40,107
Total receipts	4,242,594	8,623	-	153,575	8,059	3,516	40,107
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,242,594	8,437	-	150,321	8,059	3,426	39,950
Total disbursements	4,242,594	8,437	-	150,321	8,059	3,426	39,950
Excess (deficiency) of receipts over disbursements	-	186	-	3,254	-	90	157
Cash and investments - ending	\$ -	\$ 13,166	\$ 12,180	\$ 41,825	\$ -	\$ 623	\$ 2,622

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	ECIT Dental	Central United Life	HEA 1001 State Homestead Credit	LOIT/COIT Homestead Cred Fund	LOIT/COIT PTRC Fund	LOIT/COIT Res PTRC Fund	States Share Of Del Tax On Pen
Cash and investments - beginning	\$ 3,305	\$ 145	\$ (4,039)	\$ 17,955	\$ 53,669	\$ 20,006	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	34,666	-	257,077	1,600,694	2,713,828	1,067,130	2,858
Total receipts	<u>34,666</u>	<u>-</u>	<u>257,077</u>	<u>1,600,694</u>	<u>2,713,828</u>	<u>1,067,130</u>	<u>2,858</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	34,941	-	251,835	1,638,245	2,647,605	1,052,989	2,858
Total disbursements	<u>34,941</u>	<u>-</u>	<u>251,835</u>	<u>1,638,245</u>	<u>2,647,605</u>	<u>1,052,989</u>	<u>2,858</u>
Excess (deficiency) of receipts over disbursements	<u>(275)</u>	<u>-</u>	<u>5,242</u>	<u>(37,551)</u>	<u>66,223</u>	<u>14,141</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,030</u>	<u>\$ 145</u>	<u>\$ 1,203</u>	<u>\$ (19,596)</u>	<u>\$ 119,892</u>	<u>\$ 34,147</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Voluntary PERF	National Bond And Trust Co	Worksite Solutions	Support & Misc	Anther Life Supplemental	Commissioners Tax Sale Taxes
Cash and investments - beginning	\$ 4,266	\$ -	\$ 89	\$ -	\$ 53	\$ 3,717
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	15,635	2,422	7,977	27,732	11,004	122,288
Total receipts	15,635	2,422	7,977	27,732	11,004	122,288
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	16,078	2,328	8,017	27,732	11,082	110,593
Total disbursements	16,078	2,328	8,017	27,732	11,082	110,593
Excess (deficiency) of receipts over disbursements	(443)	94	(40)	-	(78)	11,695
Cash and investments - ending	\$ 3,823	\$ 94	\$ 49	\$ -	\$ (25)	\$ 15,412

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	SRI Fees	Solid Waste Collections	Demand Collection Fees	Coroner's Continuing Education	Delinquent Sewage	Excess CEDIT/COIT
Cash and investments - beginning	\$ 11,134	\$ -	\$ 8,418	\$ 1,100	\$ 10,384	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>22,238</u>	<u>1,109</u>	<u>1,583</u>	<u>13,592</u>	<u>13,576</u>	<u>525,555</u>
Total receipts	<u>22,238</u>	<u>1,109</u>	<u>1,583</u>	<u>13,592</u>	<u>13,576</u>	<u>525,555</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>18,595</u>	<u>1,109</u>	<u>-</u>	<u>13,772</u>	<u>23,960</u>	<u>525,555</u>
Total disbursements	<u>18,595</u>	<u>1,109</u>	<u>-</u>	<u>13,772</u>	<u>23,960</u>	<u>525,555</u>
Excess (deficiency) of receipts over disbursements	<u>3,643</u>	<u>-</u>	<u>1,583</u>	<u>(180)</u>	<u>(10,384)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 14,777</u>	<u>\$ -</u>	<u>\$ 10,001</u>	<u>\$ 920</u>	<u>\$ -</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	CEDIT Homestead Credit	State Welfare Excise Tax	YMCA Stimulus	Cannon Project	County Treasurer	Clerk of the Circuit Court
Cash and investments - beginning	\$ 64,169	\$ -	\$ -	\$ -	\$ 428,538	\$ 475,628
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>1,019,327</u>	<u>1,258,822</u>	<u>49,819</u>	<u>1,975</u>	<u>25,673,226</u>	<u>5,339,835</u>
Total receipts	<u>1,019,327</u>	<u>1,258,822</u>	<u>49,819</u>	<u>1,975</u>	<u>25,673,226</u>	<u>5,339,835</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>1,021,975</u>	<u>1,258,822</u>	<u>49,819</u>	<u>-</u>	<u>25,578,607</u>	<u>4,203,220</u>
Total disbursements	<u>1,021,975</u>	<u>1,258,822</u>	<u>49,819</u>	<u>-</u>	<u>25,578,607</u>	<u>4,203,220</u>
Excess (deficiency) of receipts over disbursements	<u>(2,648)</u>	<u>-</u>	<u>-</u>	<u>1,975</u>	<u>94,619</u>	<u>1,136,615</u>
Cash and investments - ending	<u>\$ 61,521</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,975</u>	<u>\$ 523,157</u>	<u>\$ 1,612,243</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Sheriff	Inmate Trust	Sheriff's Pension Trust	Sheriff's Benefit Trust	County Recorder	Totals
Cash and investments - beginning	\$ -	\$ 12,296	\$ 1,722,664	\$ 106,134	\$ 50	\$ 20,597,906
Receipts:						
Taxes	-	-	-	-	-	28,471,851
Licenses and permits	-	-	-	-	-	262,696
Intergovernmental	-	-	-	-	-	4,685,503
Charges for services	-	-	-	-	-	1,758,150
Fines and forfeits	-	-	-	-	-	192,469
Other receipts	635,471	118,848	277,488	14,481	-	60,471,526
Total receipts	635,471	118,848	277,488	14,481	-	95,842,195
Disbursements:						
Personal services	-	-	-	-	-	9,399,687
Supplies	-	-	-	-	-	1,854,360
Other services and charges	-	-	-	-	-	28,022,294
Debt service - principal and interest	-	-	-	-	-	303,434
Capital outlay	-	-	-	-	-	258,632
Other disbursements	635,471	120,503	88,739	7,271	-	55,686,892
Total disbursements	635,471	120,503	88,739	7,271	-	95,525,299
Excess (deficiency) of receipts over disbursements	-	(1,655)	188,749	7,210	-	316,896
Cash and investments - ending	\$ -	\$ 10,641	\$ 1,911,413	\$ 113,344	\$ 50	\$ 20,914,802

MIAMI COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
E-911 equipment	\$ 251,142	\$ 151,776
County jail	<u>15,028,505</u>	<u>1,194,000</u>
Total governmental activities debt	<u>\$ 15,279,647</u>	<u>\$ 1,345,776</u>

MIAMI COUNTY
OTHER REPORT(S)

The annual report presented herein was prepared in addition to other official report(s) prepared for the individual County office(s) listed below:

County Auditor
Clerk of the Circuit Court
County Sheriff
Planning Department

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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

TO: THE OFFICIALS OF MIAMI COUNTY, INDIANA

Compliance

We have audited the compliance of Miami County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2010. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there is no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1 to be material weaknesses.

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

May 19, 2011

MIAMI COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	09-VAPR-182	\$ 28,956
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	09-JRA-014	<u>119,656</u>
Total for federal grantor agency			<u>148,612</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Federal Transit Cluster ARRA - Federal Transit - Capital Investment Grants	20.500	A249-09-321074	<u>49,819</u>
Total for cluster			49,819
Formula Grants for Other Than Urbanized Areas	20.509	A249-10-320403	<u>145,522</u>
Total for federal grantor agency			<u>195,341</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069	Year 2010	<u>22,323</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	Year 2010	<u>9,889</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	Year 2010	217,656
ARRA - Child Support Enforcement	93.563	Year 2010	<u>13,341</u>
Total for program			<u>230,997</u>
Pass-Through Indiana Secretary of State Voting Access for Individuals with Disabilities - Grants to States	93.617	Year 2010	<u>10,000</u>
Total for federal grantor agency			<u>273,209</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster Homeland Security Grant Program	97.067	Year 2010	<u>9,776</u>
Total for cluster			9,776
Emergency Management Performance Grants	97.042	Year 2010	28,453
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	Year 2010	<u>4,000</u>
Total for federal grantor agency			<u>42,229</u>
Total federal awards expended			<u>\$ 659,391</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

MIAMI COUNTY
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Miami County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2010:

Program Title	Federal CFDA Number	2010
Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	\$ 119,656
Federal Transit Capital Investment Grants	20.500	49,819
Formula Grants for Other Than Urbanized Areas	20.509	145,522

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement(s):

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	no
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
16.803	ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?	no
--	----

Section II – Financial Statement Findings

No matters are reportable.

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

Federal Agency: U.S. Department of Justice
Federal Program: ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG)
Program/Grants to States and Territories
CFDA Number: 16.803
Federal Award Number: 09-DJ-014
Pass-Through Agency: Indiana Criminal Justice Institute

FINDING 2008-1 - SUBRECIPIENT MONITORING

The County does not properly monitor, Indiana Drug Enforcement Association (IDEA) Inc., the County's subrecipient for this grant. The County did not enter into a written subrecipient agreement with IDEA that outlines the IDEA's responsibilities to the County, including the requirement to comply with OMB Circular A-133 and the single audit act. The County did not provide IDEA with the program name and the Catalog of Federal Domestic Assistance (CFDA) number for the grant program. The County did not have copies of all of the quarterly reports required by the grant agreement and filed by their subrecipient with the state pass-through agency. County officials do not maintain checklists or calendars with reminders to ensure that the County is aware of subrecipient reporting and audit deadlines.

Failure to adequately monitor the subrecipient could allow noncompliance with program requirements by the subrecipient to occur and not be discovered in a timely manner. Noncompliance with program requirements could jeopardize future funding or cause the grantor agencies to request a refund of grant monies already received.

31 USC 7502(f)(2) states:

Each pass-through entity shall—

- (A) provide such subrecipient the program names (and any identifying numbers) from which such assistance is derived, and the Federal requirements which govern the use of such awards and the requirements of this chapter;
- (B) monitor the subrecipient's use of Federal awards through site visits, limited scope audits, or other means;
- (C) review the audit of a subrecipient as necessary to determine whether prompt and appropriate corrective action has been taken with respect to audit findings, as defined by with respect to audit findings, as defined by the Director, pertaining to Federal awards provided to the subrecipient by the pass-through entity; and
- (D) require each of its subrecipients of Federal awards to permit, as a condition of receiving Federal awards, the independent auditor of the pass-through entity to have such access to the subrecipient's records and financial statements as may be necessary for the pass-through entity to comply with this chapter.

We recommended that County officials implement procedures to adequately monitor subrecipients. These procedures should be designed to ensure that required reports are filed in a timely manner; that audits of subrecipients, when required, are performed in a timely manner with copies of the audit reports provided to the County; that any findings contained in the audit reports are promptly addressed; that program funds are properly disbursed; and that the subrecipients are achieving the program goals.

MIAMI COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

**MIAMI COUNTY AUDITOR
JANE LILLEY**

25 NORTH BROADWAY

PERU IN 46970

(765) 472-3901

(765)472-1412

5/23/11

Corrective Action Plan

Finding No. 2008-1, Sub-recipient Monitoring

Federal Agency: U.S. Department of Justice

Federal Program: ARRA -- Recovery Act -- Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories

CFDA Number: 16.803

Federal Award Number: 09-DJ-014

Pass-Through Agency: Indiana Criminal Justice Institute

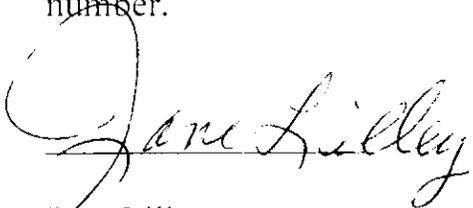
Title of Contact Person: Miami County Auditor

Phone Number: 765-472-3901 ex 243

Expected Completion Date: June 15, 2011

Corrective Action Planned:

The Miami County Commissioners will initiate an agreement between the Indiana Drug Enforcement Agency and the Board of Commissioners retroactive to the start date of the grant. The Miami County Auditor will have a schedule documenting when the reports are due with a check off list. Miami County has provided IDEA with the Program name and the Catalog of Federal Domestic Assistance (CFDA) number.



Jane Lilley

Miami County Auditor

MIAMI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 19, 2011, with Jane Lilley, Auditor; Craig Boyer, President of the Board of County Commissioners; and Ralph Duckwall, President of the County Council. Our audit disclosed no material items that warrant comment at this time.