

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
MIAMI COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
05/30/2012

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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	Tawna Leffel	01-01-11 to 12-31-14
Sheriff	Timothy Miller	01-01-11 to 12-31-14
Recorder	Brenda Weaver	01-01-09 to 12-31-12
President of the Board of County Commissioners	Craig Boyer	01-01-11 to 12-31-12
President of the County Council	Ralph Duckwall	01-01-11 to 12-31-12



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MIAMI COUNTY, INDIANA

We have audited the accompanying financial statement of Miami County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this 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.

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, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated May 10, 2012, 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
(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 of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets are presented for additional analysis and are not required parts of the financial statement. They 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, Board of County Commissioners, County Council, 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 10, 2012



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
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, 2011, and have issued our report thereon dated May 10, 2012. 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 statement 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 THE FINANCIAL STATEMENT
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, Board of County Commissioners, County Council, 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 10, 2012

FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County General	\$ 908,434	\$ 7,958,903	\$ 8,578,688	\$ 288,649
Highway	1,481,683	2,048,214	1,832,734	1,697,163
Local Road & Street	238,130	447,272	448,074	237,328
Accident Report	6,642	3,500	-	10,142
Firearms	41,825	10,990	4,129	48,686
Health	94,857	167,970	167,423	95,404
Animal Control Fees	6,052	200	3,000	3,252
Clerk Perpetuation Fund	10	13,371	5,708	7,673
Users Fee Fund	107,647	170,486	191,018	87,115
Miami Co Riverboat Wagering	888,614	351,232	225,802	1,014,044
General Drain	205,356	43,566	54,007	194,915
Title IV-D Incentive	-	21,830	-	21,830
Juvenile Probation	74,534	3,338	15,543	62,329
Adult Probation	109,933	111,295	141,115	80,113
Recorders Record Perp	47,356	35,558	63,594	19,320
\$3.00 User Fee	13,166	6,055	5,708	13,513
CASA Fund	56,840	21,844	20,030	58,654
Plat Book Fund	48,717	15,341	5,461	58,597
Supp. Pub. Defn. Ser. Fee	179,798	41,118	26,429	194,487
4-D Clerk 2000	6,227	55,030	40,147	21,110
Surveyor Corner Perp	64,693	6,110	12,031	58,772
Jury Fees	99,587	11,215	4,176	106,626
S.R.I. Fees	14,777	10,613	8,670	16,720
Rainy Day Fund	1,607,132	-	-	1,607,132
County Sales Disclosure	22,044	12,428	14,097	20,375
Comm. Corr. Project Income	146,367	139,785	165,373	120,779
Tobacco Settlement	-	24,369	21,878	2,491
Excess Levy	60,187	1,811	60,187	1,811
Miami Co E-911	56,209	282,893	296,237	42,865
Miami County Public Safety	797,922	535,900	696,477	637,345
Elect. Officials Training Fund	-	1,186	-	1,186
Cum. Bridge	1,060,523	323,715	412,775	971,463
Cum. Courthouse	1,432,326	496,204	222,118	1,706,412
Sheriff's Trust	-	732,318	732,318	-
Congressional School Prin	30,826	-	-	30,826
City & Town Court Cost	31,909	9,621	-	41,530
Coroners Cont. Ed	920	4,596	5,276	240
Congressional School Int	37,878	-	1,199	36,679
Clerk's Trust	1,612,243	3,367,383	4,579,153	400,473
Weed Liens	-	26,390	26,390	-
Tax Sale Surplus	123,051	24,334	81,724	65,661
Tax Sale Redemption	4,104	74,370	77,321	1,153
Surplus Tax	99,470	23,673	68,782	54,361
Settlement Clearing Fund	-	22,824,345	22,824,345	-
Fines & Forfeitures	7,226	16,419	22,204	1,441
Delinquent Sewage	-	11,622	11,622	-
Overweight Vehicles	122	-	122	-
Infractions	17,031	164,186	173,423	7,794
Inheritance Tax	48,083	1,089,993	398,170	739,906
Sheriff's Inmate Trust	10,641	134,793	135,897	9,537
Special Death Benefit	135	3,210	3,115	230
Education Plate Fund	38	844	844	38
Innkeepers Tax	3,205	48,819	47,967	4,057
Financial Inst. Tax	-	86,996	86,996	-
City Ordinance Violation	500	-	-	500
Sheriff Svc Of Process Fee	5,210	38,099	28,756	14,553
State Mortgage Fraud Fund	298	2,048	2,151	195
CVET Comm. Vehicle Excise	-	145,540	145,540	-
Canine Research and Education	-	1,066	1,066	-
CEDIT Homestead Replacement	61,521	873,020	904,191	30,350
LOIT/COIT Homestead Cred Fund	(19,596)	1,369,385	1,316,382	33,407
LOIT/COIT Res PTRC Fund	34,147	920,289	914,185	40,251

The notes to the financial statement 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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
LOIT/COIT PTRC Fund	119,892	2,288,945	2,337,571	71,266
Sheriff's Commissary	50,062	111,036	120,927	40,171
Treasurer's Trust	523,157	24,105,420	23,909,253	719,324
User Fee Drug & Alcohol	3,520	76,012	52,504	27,028
4-D Clerk 1999	225	-	225	-
Community Transition Prog	32,353	16,530	9,679	39,204
Co. Drug Free Comm. Fund	48,469	28,305	22,354	54,420
Health Maint	35,439	8,424	5,016	38,847
County Misdemeanant Fund	21,900	24,550	25,450	21,000
4-D Prosecutor New	46,480	41,087	27,244	60,323
99/02 Reassessment	-	187,539	-	187,539
9-1-1 Wireless	63,361	173,365	185,836	50,890
Interstate Compact Fee	-	200	-	200
Cannon Project	1,975	-	-	1,975
Miami Co C.E.D.I.T. Fund	2,983,731	770,112	1,453,219	2,300,624
Environmental Civil Penalties	4,141	1,000	146	4,995
YMCA Rural Transit	-	260,480	260,480	-
Alive At 25	2,053	1,035	510	2,578
Miami Co Voter Reg Access	4,733	96	3,208	1,621
Reassessment 2005	906,950	71,804	389,757	588,997
Admin Fee Probation	178,679	37,892	34,300	182,271
Solid Waste Collections	-	47	47	-
MC Dog Ordinance Fund - 08	12,235	4,284	-	16,519
Law Enforcement Cont Ed - MCSD	4,246	2,525	198	6,573
IDEA Narcotics Training Program	-	166,435	166,435	-
Miami Community Sewer Grant	-	12,000	12,000	-
Jail Construction (Landscape)	90,417	-	29,880	60,537
Soil & Water Grant	3,401	5,000	5,456	2,945
Disaster Fund	2,331	-	-	2,331
State Welfare Excise Tax	-	1,136,449	1,136,449	-
Health Grant 215-400.725	5,733	29,094	30,698	4,129
Child Restraint Violations	50	1,050	975	125
Periodic Maintenance	968,150	130,193	157,790	940,553
Sheriff Radio Loan	479	-	-	479
YMCA Stimulus	-	6,181	4,181	2,000
County Option Tax Jail Project	70,523	1,141,172	1,209,676	2,019
Cell Extraction Response Team	2,037	-	-	2,037
Demand Collection Fee	10,001	1,036	-	11,037
Law Enforcement Fund Pros	791	450	-	1,241
Local Source E9-1-1 Funding	54,421	154,724	142,651	66,494
National Bond & Trust Co.	94	-	94	-
Direct Deposit	-	4,221,243	4,221,243	-
American Family Insurance	2,622	51,596	50,544	3,674
ECIT Dental	3,030	41,581	41,478	3,133
Worksite Solutions	49	6,713	6,687	75
Anthem Life Supplemental	(25)	12,863	12,838	-
Liberty National Insurance	-	4,200	4,200	-
Payroll Misc W/H	-	242	-	242
Support and Misc.	-	31,090	31,090	-
Retirement (PERF)	41,825	155,400	155,318	41,907
Gross State Tax	25,818	197,841	223,659	-
LOIT/COIT Public Safety Fund	-	1,141,154	1,141,154	-
PTRC & HSC Holding Fund	-	107	107	-
Township Poor Relief	-	-	-	-
School Debt	-	70,127	70,127	-
Capital Projects	-	64,492	64,492	-
School Transportation	-	27,545	27,545	-
Bus Replacement	-	14,395	14,395	-
School Retire/Severance	-	10,399	10,399	-
Sales Disclosure Fees	380	3,928	3,778	530
States Share Of Del Tax On Pen	-	341	341	-
Riverboat Wagering Revenue	-	225,802	225,802	-

The notes to the financial statement 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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Co. Ec. Dev. Income Tax	-	1,255,069	1,255,069	-
COIT Distribution Fund	-	3,114,931	3,114,931	-
93.563 Prosecutor Share PCA	1,554	1,037	682	1,909
Health Coord Homeland Security	639	-	-	639
Sheriff Misc Grants	-	16,090	16,090	-
2010 EMPG Competitive Grant	-	3,750	3,750	-
Local Emer Plan & R.T.K.	18,992	13,742	14,278	18,456
Miami Co Sheriff Reserve	346	-	-	346
Victims Advocate	15,763	58,448	57,663	16,548
Clerk ARRA Fund	1,972	11,154	-	13,126
Operation Pullover	2,318	3,349	5,229	438
Community Corr Grant	60,472	178,478	182,525	56,425
Emerg Mgt Misc Grant Monies	50	11,700	11,700	50
Health Misc Grants	458	9,514	9,579	393
Health Grant H1N1	15,674	-	15,674	-
Dukes Health Care Found Grant	672	18,669	18,669	672
Comm Emergency Response	985	-	-	985
Security Protection Fund	3,597	5,470	7,839	1,228
HEA 1001 HSC Distribution	1,203	73	-	1,276
Treasurers Tax Roll Fund	450	650	-	1,100
Payroll	-	21,062	21,062	-
Deferred Comp	-	38,189	38,189	-
Miami Co Empl. Ben. Tr.	363,353	1,496,773	1,719,629	140,497
Voluntary PERF	3,823	14,194	14,191	3,826
Federal Withholding	43	571,807	571,807	43
Social Security	-	326,697	326,697	-
Local Option Tax	18,293	141,414	159,707	-
Central United Life	145	-	-	145
Anthem BCBS	38,479	194,147	228,564	4,062
Garnishment	-	17,419	17,419	-
Colonial Insurance	623	2,238	2,238	623
United Way	221	1,163	1,095	289
Homestead Credit Rebate	12,180	-	12,180	-
Commissioners Tax Sale Taxes	15,412	-	7,375	8,037
COIT Homestead Credit Fund	-	212,286	190,100	22,186
Tourism Commission	1,152	47,969	48,000	1,121
Sheriff's Pension	1,911,413	240,055	135,339	2,016,129
Sheriff's Benefit	113,344	15,559	7,253	121,650
Totals	<u>\$ 20,915,904</u>	<u>\$ 90,685,328</u>	<u>\$ 92,585,697</u>	<u>\$ 19,015,535</u>

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

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT

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 presents the financial information for the County.

B. Basis of Accounting

The financial statement is 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 statement. The aggregate receipts may include 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.

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,

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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).

Penalties which include fees received for late payments.

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 statement. The aggregate disbursements may include 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.

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

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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
(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 statement. 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 any replacement items purchased.

Note 6. Pension Plans

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 Indiana Public Retirement System (INPRS) 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.

INPRS 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:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

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 County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	County General	Highway	Local Road & Street	Accident Report	Firearms	Health	Animal Control Fees
Cash and investments - beginning	\$ 908,434	\$ 1,481,683	\$ 238,130	\$ 6,642	\$ 41,825	\$ 94,857	\$ 6,052
Receipts:							
Taxes	6,316,916	-	-	-	-	110,594	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	558,065	2,040,107	447,272	-	-	5,865	-
Charges for services	337,348	-	-	1,456	-	28,937	-
Fines and forfeits	168,602	-	-	-	-	-	-
Other receipts	577,972	8,107	-	2,044	10,990	22,574	200
Total receipts	<u>7,958,903</u>	<u>2,048,214</u>	<u>447,272</u>	<u>3,500</u>	<u>10,990</u>	<u>167,970</u>	<u>200</u>
Disbursements:							
Personal services	6,389,725	969,581	-	-	-	145,074	-
Supplies	226,988	745,632	307,748	-	-	13,683	-
Other services and charges	1,538,185	101,175	-	-	4,129	8,546	3,000
Capital outlay	227,982	16,346	-	-	-	120	-
Other disbursements	195,808	-	140,326	-	-	-	-
Total disbursements	<u>8,578,688</u>	<u>1,832,734</u>	<u>448,074</u>	<u>-</u>	<u>4,129</u>	<u>167,423</u>	<u>3,000</u>
Excess (deficiency) of receipts over disbursements	<u>(619,785)</u>	<u>215,480</u>	<u>(802)</u>	<u>3,500</u>	<u>6,861</u>	<u>547</u>	<u>(2,800)</u>
Cash and investments - ending	<u>\$ 288,649</u>	<u>\$ 1,697,163</u>	<u>\$ 237,328</u>	<u>\$ 10,142</u>	<u>\$ 48,686</u>	<u>\$ 95,404</u>	<u>\$ 3,252</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk Perpetuation Fund	Users Fee Fund	Miami Co Riverboat Wagering	General Drain	Title IV-D Incentive	Juvenile Probation	Adult Probation
Cash and investments - beginning	\$ 10	\$ 107,647	\$ 888,614	\$ 205,356	\$ -	\$ 74,534	\$ 109,933
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	97	-	351,232	-	4,992	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	80,047	-	-	-	-	-
Other receipts	13,274	90,439	-	43,566	16,838	3,338	111,295
Total receipts	<u>13,371</u>	<u>170,486</u>	<u>351,232</u>	<u>43,566</u>	<u>21,830</u>	<u>3,338</u>	<u>111,295</u>
Disbursements:							
Personal services	100	114,356	-	-	-	15,543	117,761
Supplies	-	5,411	-	-	-	-	698
Other services and charges	5,608	37,731	-	54,007	-	-	21,868
Capital outlay	-	18,001	-	-	-	-	788
Other disbursements	-	15,519	225,802	-	-	-	-
Total disbursements	<u>5,708</u>	<u>191,018</u>	<u>225,802</u>	<u>54,007</u>	<u>-</u>	<u>15,543</u>	<u>141,115</u>
Excess (deficiency) of receipts over disbursements	<u>7,663</u>	<u>(20,532)</u>	<u>125,430</u>	<u>(10,441)</u>	<u>21,830</u>	<u>(12,205)</u>	<u>(29,820)</u>
Cash and investments - ending	<u>\$ 7,673</u>	<u>\$ 87,115</u>	<u>\$ 1,014,044</u>	<u>\$ 194,915</u>	<u>\$ 21,830</u>	<u>\$ 62,329</u>	<u>\$ 80,113</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Recorders Record Perp	\$3.00 User Fee	CASA Fund	Plat Book Fund	Supp. Pub. Defn. Ser. Fee	4-D Clerk 2000	Surveyor Corner Perp
Cash and investments - beginning	\$ 47,356	\$ 13,166	\$ 56,840	\$ 48,717	\$ 179,798	\$ 6,227	\$ 64,693
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	43,660	-
Charges for services	35,558	-	-	15,301	-	-	6,110
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	6,055	21,844	40	41,118	11,370	-
Total receipts	<u>35,558</u>	<u>6,055</u>	<u>21,844</u>	<u>15,341</u>	<u>41,118</u>	<u>55,030</u>	<u>6,110</u>
Disbursements:							
Personal services	31	-	-	-	850	782	12,031
Supplies	-	-	-	-	2,068	12,751	-
Other services and charges	63,563	5,708	20,030	2,461	23,511	3,600	-
Capital outlay	-	-	-	3,000	-	-	-
Other disbursements	-	-	-	-	-	23,014	-
Total disbursements	<u>63,594</u>	<u>5,708</u>	<u>20,030</u>	<u>5,461</u>	<u>26,429</u>	<u>40,147</u>	<u>12,031</u>
Excess (deficiency) of receipts over disbursements	<u>(28,036)</u>	<u>347</u>	<u>1,814</u>	<u>9,880</u>	<u>14,689</u>	<u>14,883</u>	<u>(5,921)</u>
Cash and investments - ending	<u>\$ 19,320</u>	<u>\$ 13,513</u>	<u>\$ 58,654</u>	<u>\$ 58,597</u>	<u>\$ 194,487</u>	<u>\$ 21,110</u>	<u>\$ 58,772</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Jury Fees	S.R.I. Fees	Rainy Day Fund	County Sales Disclosure	Comm. Corr. Project Income	Tobacco Settlement	Excess Levy
Cash and investments - beginning	\$ 99,587	\$ 14,777	\$ 1,607,132	\$ 22,044	\$ 146,367	\$ -	\$ 60,187
Receipts:							
Taxes	-	-	-	-	-	-	1,811
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,215	10,613	-	12,428	139,785	24,369	-
Total receipts	<u>11,215</u>	<u>10,613</u>	<u>-</u>	<u>12,428</u>	<u>139,785</u>	<u>24,369</u>	<u>1,811</u>
Disbursements:							
Personal services	-	-	-	-	63,744	-	-
Supplies	-	-	-	-	22,059	3,040	-
Other services and charges	4,174	8,670	-	14,097	55,587	18,838	60,187
Capital outlay	-	-	-	-	23,983	-	-
Other disbursements	2	-	-	-	-	-	-
Total disbursements	<u>4,176</u>	<u>8,670</u>	<u>-</u>	<u>14,097</u>	<u>165,373</u>	<u>21,878</u>	<u>60,187</u>
Excess (deficiency) of receipts over disbursements	<u>7,039</u>	<u>1,943</u>	<u>-</u>	<u>(1,669)</u>	<u>(25,588)</u>	<u>2,491</u>	<u>(58,376)</u>
Cash and investments - ending	<u>\$ 106,626</u>	<u>\$ 16,720</u>	<u>\$ 1,607,132</u>	<u>\$ 20,375</u>	<u>\$ 120,779</u>	<u>\$ 2,491</u>	<u>\$ 1,811</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Miami Co E-911	Miami County Public Safety	Elect. Officials Training Fund	Cum. Bridge	Cum. Courthouse	Sheriff's Trust	Congressional School Prin
Cash and investments - beginning	\$ 56,209	\$ 797,922	\$ -	\$ 1,060,523	\$ 1,432,326	\$ -	\$ 30,826
Receipts:							
Taxes	-	178,525	-	273,120	374,097	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	50,595	119,838	-	-
Charges for services	282,893	-	1,186	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	357,375	-	-	2,269	732,318	-
Total receipts	<u>282,893</u>	<u>535,900</u>	<u>1,186</u>	<u>323,715</u>	<u>496,204</u>	<u>732,318</u>	<u>-</u>
Disbursements:							
Personal services	296,237	163,891	-	154,140	-	-	-
Supplies	-	57,791	-	57,865	-	-	-
Other services and charges	-	474,498	-	200,770	222,118	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	297	-	-	-	732,318	-
Total disbursements	<u>296,237</u>	<u>696,477</u>	<u>-</u>	<u>412,775</u>	<u>222,118</u>	<u>732,318</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(13,344)</u>	<u>(160,577)</u>	<u>1,186</u>	<u>(89,060)</u>	<u>274,086</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 42,865</u>	<u>\$ 637,345</u>	<u>\$ 1,186</u>	<u>\$ 971,463</u>	<u>\$ 1,706,412</u>	<u>\$ -</u>	<u>\$ 30,826</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	City & Town Court Cost	Coroners Cont. Ed	Congressional School Int	Clerk's Trust	Weed Liens	Tax Sale Surplus	Tax Sale Redemption
Cash and investments - beginning	\$ 31,909	\$ 920	\$ 37,878	\$ 1,612,243	\$ -	\$ 123,051	\$ 4,104
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	4,341	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,621	255	-	3,367,383	26,390	24,334	74,370
Total receipts	<u>9,621</u>	<u>4,596</u>	<u>-</u>	<u>3,367,383</u>	<u>26,390</u>	<u>24,334</u>	<u>74,370</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	2,545	-	-	26,390	81,724	77,321
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,731	1,199	4,579,153	-	-	-
Total disbursements	<u>-</u>	<u>5,276</u>	<u>1,199</u>	<u>4,579,153</u>	<u>26,390</u>	<u>81,724</u>	<u>77,321</u>
Excess (deficiency) of receipts over disbursements	<u>9,621</u>	<u>(680)</u>	<u>(1,199)</u>	<u>(1,211,770)</u>	<u>-</u>	<u>(57,390)</u>	<u>(2,951)</u>
Cash and investments - ending	<u>\$ 41,530</u>	<u>\$ 240</u>	<u>\$ 36,679</u>	<u>\$ 400,473</u>	<u>\$ -</u>	<u>\$ 65,661</u>	<u>\$ 1,153</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Surplus Tax	Settlement Clearing Fund	Fines & Forfeitures	Delinquent Sewage	Overweight Vehicles	Infractions	Inheritance Tax
Cash and investments - beginning	\$ 99,470	\$ -	\$ 7,226	\$ -	\$ 122	\$ 17,031	\$ 48,083
Receipts:							
Taxes	23,512	21,094,404	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,729,941	-	-	-	-	-
Charges for services	-	-	-	11,622	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	161	-	16,419	-	-	164,186	1,089,993
Total receipts	<u>23,673</u>	<u>22,824,345</u>	<u>16,419</u>	<u>11,622</u>	<u>-</u>	<u>164,186</u>	<u>1,089,993</u>
Disbursements:							
Personal services	-	5,321,028	-	-	-	-	-
Supplies	-	382,840	-	-	-	-	-
Other services and charges	68,782	16,999,290	22,204	11,622	122	173,373	398,170
Capital outlay	-	121,187	-	-	-	-	-
Other disbursements	-	-	-	-	-	50	-
Total disbursements	<u>68,782</u>	<u>22,824,345</u>	<u>22,204</u>	<u>11,622</u>	<u>122</u>	<u>173,423</u>	<u>398,170</u>
Excess (deficiency) of receipts over disbursements	<u>(45,109)</u>	<u>-</u>	<u>(5,785)</u>	<u>-</u>	<u>(122)</u>	<u>(9,237)</u>	<u>691,823</u>
Cash and investments - ending	<u>\$ 54,361</u>	<u>\$ -</u>	<u>\$ 1,441</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,794</u>	<u>\$ 739,906</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff's Inmate Trust	Special Death Benefit	Education Plate Fund	Innkeepers Tax	Financial Inst. Tax	City Ordinance Violation	Sheriff Svc Of Process Fee
Cash and investments - beginning	\$ 10,641	\$ 135	\$ 38	\$ 3,205	\$ -	\$ 500	\$ 5,210
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	86,996	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	134,793	3,210	844	48,819	-	-	38,099
Total receipts	<u>134,793</u>	<u>3,210</u>	<u>844</u>	<u>48,819</u>	<u>86,996</u>	<u>-</u>	<u>38,099</u>
Disbursements:							
Personal services	-	-	-	-	-	-	10,246
Supplies	-	-	-	-	-	-	-
Other services and charges	-	3,115	844	47,967	86,996	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	135,897	-	-	-	-	-	18,510
Total disbursements	<u>135,897</u>	<u>3,115</u>	<u>844</u>	<u>47,967</u>	<u>86,996</u>	<u>-</u>	<u>28,756</u>
Excess (deficiency) of receipts over disbursements	<u>(1,104)</u>	<u>95</u>	<u>-</u>	<u>852</u>	<u>-</u>	<u>-</u>	<u>9,343</u>
Cash and investments - ending	<u>\$ 9,537</u>	<u>\$ 230</u>	<u>\$ 38</u>	<u>\$ 4,057</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 14,553</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	State Mortgage Fraud Fund	CVET Comm. Vehicle Excise	Canine Research and Education	CEDIT Homestead Replacement	LOIT/COIT Homestead Cred Fund	LOIT/COIT Res PTRC Fund	LOIT/COIT PTRC Fund
Cash and investments - beginning	\$ 298	\$ -	\$ -	\$ 61,521	\$ (19,596)	\$ 34,147	\$ 119,892
Receipts:							
Taxes	-	-	-	873,020	1,369,385	912,922	2,288,945
Licenses and permits	-	-	1,066	-	-	-	-
Intergovernmental	-	145,540	-	-	-	-	-
Charges for services	2,048	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	7,367	-
Total receipts	<u>2,048</u>	<u>145,540</u>	<u>1,066</u>	<u>873,020</u>	<u>1,369,385</u>	<u>920,289</u>	<u>2,288,945</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,151	145,540	1,066	904,191	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,316,382	914,185	2,337,571
Total disbursements	<u>2,151</u>	<u>145,540</u>	<u>1,066</u>	<u>904,191</u>	<u>1,316,382</u>	<u>914,185</u>	<u>2,337,571</u>
Excess (deficiency) of receipts over disbursements	<u>(103)</u>	<u>-</u>	<u>-</u>	<u>(31,171)</u>	<u>53,003</u>	<u>6,104</u>	<u>(48,626)</u>
Cash and investments - ending	<u>\$ 195</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,350</u>	<u>\$ 33,407</u>	<u>\$ 40,251</u>	<u>\$ 71,266</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff's Commissary	Treasurer's Trust	User Fee Drug & Alcohol	4-D Clerk 1999	Community Transition Prog	Co. Drug Free Comm. Fund	Health Maint
Cash and investments - beginning	\$ 50,062	\$ 523,157	\$ 3,520	\$ 225	\$ 32,353	\$ 48,469	\$ 35,439
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	16,530	-	-
Charges for services	-	-	-	-	-	-	5,139
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	111,036	24,105,420	76,012	-	-	28,305	3,285
Total receipts	<u>111,036</u>	<u>24,105,420</u>	<u>76,012</u>	<u>-</u>	<u>16,530</u>	<u>28,305</u>	<u>8,424</u>
Disbursements:							
Personal services	-	-	48,581	-	9,679	-	-
Supplies	-	-	-	225	-	-	2,432
Other services and charges	-	-	3,923	-	-	22,354	2,584
Capital outlay	-	-	-	-	-	-	-
Other disbursements	120,927	23,909,253	-	-	-	-	-
Total disbursements	<u>120,927</u>	<u>23,909,253</u>	<u>52,504</u>	<u>225</u>	<u>9,679</u>	<u>22,354</u>	<u>5,016</u>
Excess (deficiency) of receipts over disbursements	<u>(9,891)</u>	<u>196,167</u>	<u>23,508</u>	<u>(225)</u>	<u>6,851</u>	<u>5,951</u>	<u>3,408</u>
Cash and investments - ending	<u>\$ 40,171</u>	<u>\$ 719,324</u>	<u>\$ 27,028</u>	<u>\$ -</u>	<u>\$ 39,204</u>	<u>\$ 54,420</u>	<u>\$ 38,847</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Misdemeanant Fund	4-D Prosecutor New	99/02 Reassessment	9-1-1 Wireless	Interstate Compact Fee	Cannon Project	Miami Co C.E.D.I.T. Fund
Cash and investments - beginning	\$ 21,900	\$ 46,480	\$ -	\$ 63,361	\$ -	\$ 1,975	\$ 2,983,731
Receipts:							
Taxes	-	-	178,874	-	-	-	638,147
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	24,550	40,355	8,665	-	-	-	18,000
Charges for services	-	-	-	173,233	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	732	-	132	200	-	113,965
Total receipts	<u>24,550</u>	<u>41,087</u>	<u>187,539</u>	<u>173,365</u>	<u>200</u>	<u>-</u>	<u>770,112</u>
Disbursements:							
Personal services	25,450	12,541	-	247	-	-	-
Supplies	-	967	-	-	-	-	299,921
Other services and charges	-	13,607	-	149,403	-	-	1,153,298
Capital outlay	-	129	-	-	-	-	-
Other disbursements	-	-	-	36,186	-	-	-
Total disbursements	<u>25,450</u>	<u>27,244</u>	<u>-</u>	<u>185,836</u>	<u>-</u>	<u>-</u>	<u>1,453,219</u>
Excess (deficiency) of receipts over disbursements	<u>(900)</u>	<u>13,843</u>	<u>187,539</u>	<u>(12,471)</u>	<u>200</u>	<u>-</u>	<u>(683,107)</u>
Cash and investments - ending	<u>\$ 21,000</u>	<u>\$ 60,323</u>	<u>\$ 187,539</u>	<u>\$ 50,890</u>	<u>\$ 200</u>	<u>\$ 1,975</u>	<u>\$ 2,300,624</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Environmental Civil Penalties	YMCA Rural Transit	Alive At 25	Miami Co Voter Reg Access	Reassessment 2005	Admin Fee Probation	Solid Waste Collections
Cash and investments - beginning	\$ 4,141	\$ -	\$ 2,053	\$ 4,733	\$ 906,950	\$ 178,679	\$ -
Receipts:							
Taxes	-	-	-	-	70,163	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	260,480	-	-	1,641	-	-
Charges for services	-	-	770	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,000	-	265	96	-	37,892	47
Total receipts	1,000	260,480	1,035	96	71,804	37,892	47
Disbursements:							
Personal services	-	-	-	3,208	87,676	34,300	-
Supplies	-	-	-	-	1,358	-	-
Other services and charges	146	260,480	510	-	50,128	-	47
Capital outlay	-	-	-	-	179,611	-	-
Other disbursements	-	-	-	-	70,984	-	-
Total disbursements	146	260,480	510	3,208	389,757	34,300	47
Excess (deficiency) of receipts over disbursements	854	-	525	(3,112)	(317,953)	3,592	-
Cash and investments - ending	\$ 4,995	\$ -	\$ 2,578	\$ 1,621	\$ 588,997	\$ 182,271	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	MC Dog Ordinance Fund - 08	Law Enforcement Cont Ed - MCSD	IDEA Narcotics Training Program	Miami Community Sewer Grant	Jail Construction (Landscape)	Soil & Water Grant	Disaster Fund
Cash and investments - beginning	\$ 12,235	\$ 4,246	\$ -	\$ -	\$ 90,417	\$ 3,401	\$ 2,331
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	4,284	-	-	-	-	-	-
Intergovernmental	-	-	166,435	12,000	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,525	-	-	-	5,000	-
Total receipts	<u>4,284</u>	<u>2,525</u>	<u>166,435</u>	<u>12,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Disbursements:							
Personal services	-	-	58,000	-	-	5,456	-
Supplies	-	-	2,395	-	-	-	-
Other services and charges	-	198	98,197	12,000	29,880	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	7,843	-	-	-	-
Total disbursements	<u>-</u>	<u>198</u>	<u>166,435</u>	<u>12,000</u>	<u>29,880</u>	<u>5,456</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,284</u>	<u>2,327</u>	<u>-</u>	<u>-</u>	<u>(29,880)</u>	<u>(456)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 16,519</u>	<u>\$ 6,573</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,537</u>	<u>\$ 2,945</u>	<u>\$ 2,331</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	State Welfare Excise Tax	Health Grant 215-400.725	Child Restraint Violations	Periodic Maintenance	Sheriff Radio Loan	YMCA Stimulus	County Option Tax Jail Project
Cash and investments - beginning	\$ -	\$ 5,733	\$ 50	\$ 968,150	\$ 479	\$ -	\$ 70,523
Receipts:							
Taxes	-	-	-	-	-	-	1,141,154
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	594,171	-	-	-	-	-	-
Charges for services	-	28,900	-	72,137	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	542,278	194	1,050	58,056	-	6,181	18
Total receipts	<u>1,136,449</u>	<u>29,094</u>	<u>1,050</u>	<u>130,193</u>	<u>-</u>	<u>6,181</u>	<u>1,141,172</u>
Disbursements:							
Personal services	-	27,413	-	-	-	-	-
Supplies	-	-	-	-	-	-	18
Other services and charges	1,136,449	-	975	157,790	-	4,181	1,209,658
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	3,285	-	-	-	-	-
Total disbursements	<u>1,136,449</u>	<u>30,698</u>	<u>975</u>	<u>157,790</u>	<u>-</u>	<u>4,181</u>	<u>1,209,676</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(1,604)</u>	<u>75</u>	<u>(27,597)</u>	<u>-</u>	<u>2,000</u>	<u>(68,504)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 4,129</u>	<u>\$ 125</u>	<u>\$ 940,553</u>	<u>\$ 479</u>	<u>\$ 2,000</u>	<u>\$ 2,019</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Cell Extraction Response Team	Demand Collection Fee	Law Enforcement Fund Pros	Local Source E9-1-1 Funding	National Bond & Trust Co.	Direct Deposit	American Family Insurance
Cash and investments - beginning	\$ 2,037	\$ 10,001	\$ 791	\$ 54,421	\$ 94	\$ -	\$ 2,622
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	475	-	-	-
Charges for services	-	-	-	150,000	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,036	450	4,249	-	4,221,243	51,596
Total receipts	-	1,036	450	154,724	-	4,221,243	51,596
Disbursements:							
Personal services	-	-	-	118,745	-	-	50,544
Supplies	-	-	-	83	-	-	-
Other services and charges	-	-	-	23,773	94	-	-
Capital outlay	-	-	-	50	-	-	-
Other disbursements	-	-	-	-	-	4,221,243	-
Total disbursements	-	-	-	142,651	94	4,221,243	50,544
Excess (deficiency) of receipts over disbursements	-	1,036	450	12,073	(94)	-	1,052
Cash and investments - ending	<u>\$ 2,037</u>	<u>\$ 11,037</u>	<u>\$ 1,241</u>	<u>\$ 66,494</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,674</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	ECIT Dental	Worksite Solutions	Anthem Life Supplemental	Liberty National Insurance	Payroll Misc W/H	Support and Misc.	Retirement (PERF)
Cash and investments - beginning	\$ 3,030	\$ 49	\$ (25)	\$ -	\$ -	\$ -	\$ 41,825
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	41,581	6,713	12,863	4,200	242	31,090	155,400
Total receipts	41,581	6,713	12,863	4,200	242	31,090	155,400
Disbursements:							
Personal services	30,911	6,687	12,838	4,200	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,567	-	-	-	-	31,090	155,318
Total disbursements	41,478	6,687	12,838	4,200	-	31,090	155,318
Excess (deficiency) of receipts over disbursements	103	26	25	-	242	-	82
Cash and investments - ending	\$ 3,133	\$ 75	\$ -	\$ -	\$ 242	\$ -	\$ 41,907

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Gross State Tax	LOIT/COIT Public Safety Fund	PTRC & HSC Holding Fund	Township Poor Relief	School Debt	Capital Projects	School Transportation
Cash and investments - beginning	\$ 25,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	1,141,154	107	-	70,127	64,492	27,545
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	197,841	-	-	-	-	-	-
Total receipts	<u>197,841</u>	<u>1,141,154</u>	<u>107</u>	<u>-</u>	<u>70,127</u>	<u>64,492</u>	<u>27,545</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,141,154	107	-	70,127	64,492	27,545
Capital outlay	-	-	-	-	-	-	-
Other disbursements	223,659	-	-	-	-	-	-
Total disbursements	<u>223,659</u>	<u>1,141,154</u>	<u>107</u>	<u>-</u>	<u>70,127</u>	<u>64,492</u>	<u>27,545</u>
Excess (deficiency) of receipts over disbursements	<u>(25,818)</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, 2011
 (Continued)

	Bus Replacement	School Retire/Severance	Sales Disclosure Fees	States Share Of Del Tax On Pen	Riverboat Wagering Revenue	Co. Ec. Dev. Income Tax	COIT Distribution Fund
Cash and investments - beginning	\$ -	\$ -	\$ 380	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	14,395	10,399	-	341	-	1,255,069	2,904,210
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	225,802	-	210,540
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	3,928	-	-	-	181
Total receipts	<u>14,395</u>	<u>10,399</u>	<u>3,928</u>	<u>341</u>	<u>225,802</u>	<u>1,255,069</u>	<u>3,114,931</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	14,395	10,399	3,778	341	225,802	1,148,711	2,526,664
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	106,358	588,267
Total disbursements	<u>14,395</u>	<u>10,399</u>	<u>3,778</u>	<u>341</u>	<u>225,802</u>	<u>1,255,069</u>	<u>3,114,931</u>
Excess (deficiency) of receipts over disbursements	-	-	150	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 530</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, 2011
 (Continued)

	93.563 Prosecutor Share PCA	Health Coord Homeland Security	Sheriff Misc Grants	2010 EMPG Competitive Grant	Local Emer Plan & R.T.K.	Miami Co Sheriff Reserve	Victims Advocate
Cash and investments - beginning	\$ 1,554	\$ 639	\$ -	\$ -	\$ 18,992	\$ 346	\$ 15,763
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	908	-	6,670	3,750	13,722	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	129	-	9,420	-	20	-	58,448
Total receipts	<u>1,037</u>	<u>-</u>	<u>16,090</u>	<u>3,750</u>	<u>13,742</u>	<u>-</u>	<u>58,448</u>
Disbursements:							
Personal services	-	-	-	-	-	-	38,391
Supplies	-	-	6,670	3,750	7,372	-	-
Other services and charges	682	-	9,420	-	6,906	-	19,062
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	210
Total disbursements	<u>682</u>	<u>-</u>	<u>16,090</u>	<u>3,750</u>	<u>14,278</u>	<u>-</u>	<u>57,663</u>
Excess (deficiency) of receipts over disbursements	<u>355</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(536)</u>	<u>-</u>	<u>785</u>
Cash and investments - ending	<u>\$ 1,909</u>	<u>\$ 639</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,456</u>	<u>\$ 346</u>	<u>\$ 16,548</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk ARRA Fund	Operation Pullover	Community Corr Grant	Emerg Mgt Misc Grant Monies	Health Misc Grants	Health Grant H1N1
Cash and investments - beginning	\$ 1,972	\$ 2,318	\$ 60,472	\$ 50	\$ 458	\$ 15,674
Receipts:						
Taxes	-	-	-	3,900	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	7,800	-	-
Charges for services	-	3,349	-	-	8,614	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,154	-	178,478	-	900	-
Total receipts	<u>11,154</u>	<u>3,349</u>	<u>178,478</u>	<u>11,700</u>	<u>9,514</u>	<u>-</u>
Disbursements:						
Personal services	-	-	151,231	-	-	-
Supplies	-	-	-	-	9,579	-
Other services and charges	-	5,229	1,205	11,700	-	15,674
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	30,089	-	-	-
Total disbursements	<u>-</u>	<u>5,229</u>	<u>182,525</u>	<u>11,700</u>	<u>9,579</u>	<u>15,674</u>
Excess (deficiency) of receipts over disbursements	<u>11,154</u>	<u>(1,880)</u>	<u>(4,047)</u>	<u>-</u>	<u>(65)</u>	<u>(15,674)</u>
Cash and investments - ending	<u>\$ 13,126</u>	<u>\$ 438</u>	<u>\$ 56,425</u>	<u>\$ 50</u>	<u>\$ 393</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Dukes Health Care Found Grant	Comm Emergency Response	Security Protection Fund	HEA 1001 HSC Distribution	Treasurers Tax Roll Fund	Payroll
Cash and investments - beginning	\$ 672	\$ 985	\$ 3,597	\$ 1,203	\$ 450	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	18,669	-	5,470	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	73	650	21,062
Total receipts	<u>18,669</u>	<u>-</u>	<u>5,470</u>	<u>73</u>	<u>650</u>	<u>21,062</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	18,669	-	-	-	-	-
Other services and charges	-	-	7,839	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	21,062
Total disbursements	<u>18,669</u>	<u>-</u>	<u>7,839</u>	<u>-</u>	<u>-</u>	<u>21,062</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(2,369)</u>	<u>73</u>	<u>650</u>	<u>-</u>
Cash and investments - ending	<u>\$ 672</u>	<u>\$ 985</u>	<u>\$ 1,228</u>	<u>\$ 1,276</u>	<u>\$ 1,100</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Deferred Comp	Miami Co Empl. Ben. Tr.	Voluntary PERF	Federal Withholding	Social Security	Local Option Tax
Cash and investments - beginning	\$ -	\$ 363,353	\$ 3,823	\$ 43	\$ -	\$ 18,293
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	38,189	1,496,773	14,194	571,807	326,697	141,414
Total receipts	38,189	1,496,773	14,194	571,807	326,697	141,414
Disbursements:						
Personal services	-	1,718,157	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	38,189	1,472	14,191	571,807	326,697	159,707
Total disbursements	38,189	1,719,629	14,191	571,807	326,697	159,707
Excess (deficiency) of receipts over disbursements	-	(222,856)	3	-	-	(18,293)
Cash and investments - ending	\$ -	\$ 140,497	\$ 3,826	\$ 43	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Central United Life	Anthem BCBS	Garnishment	Colonial Insurance	United Way	Homestead Credit Rebate
Cash and investments - beginning	\$ 145	\$ 38,479	\$ -	\$ 623	\$ 221	\$ 12,180
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	194,147	17,419	2,238	1,163	-
Total receipts	-	194,147	17,419	2,238	1,163	-
Disbursements:						
Personal services	-	228,564	-	2,238	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	189	-	-	12,180
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	17,230	-	1,095	-
Total disbursements	-	228,564	17,419	2,238	1,095	12,180
Excess (deficiency) of receipts over disbursements	-	(34,417)	-	-	68	(12,180)
Cash and investments - ending	\$ 145	\$ 4,062	\$ -	\$ 623	\$ 289	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Commissioners Tax Sale Taxes	COIT Homestead Credit Fund	Tourism Commission	Sheriff's Pension	Sheriff's Benefit	Totals
Cash and investments - beginning	\$ 15,412	\$ -	\$ 1,152	\$ 1,911,413	\$ 113,344	\$ 20,915,904
Receipts:						
Taxes	-	212,286	-	-	-	41,549,614
Licenses and permits	-	-	-	-	-	5,350
Intergovernmental	-	-	47,969	-	-	7,244,663
Charges for services	-	-	-	-	-	1,193,081
Fines and forfeits	-	-	-	-	-	248,649
Other receipts	-	-	-	240,055	15,559	40,443,971
Total receipts	-	212,286	47,969	240,055	15,559	90,685,328
Disbursements:						
Personal services	-	-	-	-	-	16,450,177
Supplies	-	-	-	-	-	2,192,013
Other services and charges	7,375	190,100	48,000	-	-	31,904,225
Capital outlay	-	-	-	-	-	591,197
Other disbursements	-	-	-	135,339	7,253	41,448,085
Total disbursements	7,375	190,100	48,000	135,339	7,253	92,585,697
Excess (deficiency) of receipts over disbursements	(7,375)	22,186	(31)	104,716	8,306	(1,900,369)
Cash and investments - ending	\$ 8,037	\$ 22,186	\$ 1,121	\$ 2,016,129	\$ 121,650	\$ 19,015,535

MIAMI COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Miami County Historical Society	Lease on Museum Building	\$ 1	10-28-85	01-01-12
Miami County Building Corporation	New Jail	1,185,000	07-01-10	01-01-33
AT&T Capital Services, Inc.	E911 Equipment	132,430	07-01-11	07-01-21
Pitney Bowes	90 ppm Printer/Mailing System	30,552	03-07-11	03-07-16
Great America Leasing Corporation	Courthouse Copiers	39,681	11-29-10	11-29-15
Great America Leasing Corporation	Jail Copiers	10,428	12-28-09	12-28-14
Pitney Bowes	Mailing machine	<u>5,268</u>	09-01-09	09-01-14
Total of annual lease payments		<u>\$ 1,403,360</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Interlocal Agreement	Northwest Utility Corridor Infrastructure	<u>\$ 1,620,500</u>	<u>\$ 242,750</u>
Totals		<u>\$ 1,620,500</u>	<u>\$ 242,750</u>

MIAMI COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 61,457,596
Infrastructure	1,180,331
Buildings	26,361,584
Improvements other than buildings	44,327
Machinery, equipment and vehicles	5,697,666
Total governmental activities	94,741,504
Total capital assets	\$ 94,741,504

MIAMI COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor
County Commissioners
County Sheriff

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 THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 the 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, 2011. 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, 2011.

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 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.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

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.

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

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, the County Council, 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 10, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

MIAMI COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

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 HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Town of Miami Sewer Project	14.228	B-10-DC-18-0001	\$ 30,000
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute JAG Program Cluster ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	09-JRA-014	158,592
Total for cluster			158,592
Direct Grant Bulletproof Vest Partnership Program	16.607		6,670
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	10-VA-APR 152	31,100
Total for federal grantor agency			354,954
<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	9,112
Total for cluster			9,112
Formula Grants for Other Than Urbanized Areas	20.509	Year 2010 Year 2011	43,343 137,428
Total for program			180,771
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	C44P-1-184A	9,764
Total for federal grantor agency			199,647
<u>U.S. DEPARTMENT OF ENERGY</u>			
Pass-Through Indiana Lieutenant Governor's Office ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	EECBG-05-001P	100,000
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069	BPRS-150-70	8,679
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		286,843
Total for federal grantor agency			295,522
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-1-338A C44P-1-130A	33,202 3,750
Total for federal grantor agency			36,952
Total federal awards expended			\$ 858,483

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

MIAMI COUNTY
NOTES 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 Miami County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. 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, 2011:

Program Title	Federal CFDA Number	2011
Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	\$ 158,592
ARRA – Federal Transit-Capital Investment Grants	20.500	9,112
Formula Grants for Other Than Urbanized Areas	20.509	180,771

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

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 statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
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?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	JAG Program Cluster
81.128	Formula Grants for Other Than Urbanized Areas ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)

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

Auditee qualified as low-risk auditee?	no
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Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

**MIAMI COUNTY AUDITOR
JANE LILLEY
25 NORTH BROADWAY
PERU IN 46970
(765) 472-3901 (765)472-1412**

SUMMARY OF PRIOR AUDIT FINDING

Finding No. 2010-1, Sub-recipient Monitoring
Original SBA Audit Report Number B39108
Fiscal Year 2010
Contact Person Jane Lilley
Title of Contact Person: Miami County Auditor
Phone Number: 765-472-3901 ex 243

Report of Prior Audit Findings

The corrective action plan for this grant has been implemented.


Jane Lilley
Miami County Auditor

MIAMI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 10, 2012, with Jane E. 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.