

**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, 2013 to December 31, 2013



**FILED**  
07/18/2014



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Independent Auditor's 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 <i>Government Auditing Standards</i> .....	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	10-12
Notes to Financial Statement .....	13-18
Supplementary Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	20-43
Schedule of Leases and Debt .....	44
Schedule of Capital Assets.....	45
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance.....	48-49
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	52
Notes to Schedule of Expenditures of Federal Awards .....	53
Schedule of Findings and Questioned Costs .....	54-55
Auditee Prepared Documents:	
Summary Schedule of Prior Audit Findings.....	58
Corrective Action Plan .....	59
Other Report .....	60

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jane E. Lilley	01-01-13 to 12-31-16
Treasurer	Becky Morris	01-01-13 to 12-31-16
Clerk	Tawna Leffel-Sands	01-01-11 to 12-31-14
Sheriff	Timothy Miller	01-01-11 to 12-31-14
Recorder	Brenda Weaver	01-01-13 to 12-31-16
President of the Board of County Commissioners	Joshua D. Francis	01-01-13 to 12-31-14
President of the County Council	Ralph Duckwall	01-01-13 to 12-31-14



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MIAMI COUNTY, INDIANA

***Report on the Financial Statement***

We have audited the accompanying financial statement of Miami County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

***Opinion on Regulatory Basis of Accounting***

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, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated June 4, 2014, 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* in considering the County's internal control over financial reporting and compliance.

***Accompanying Information***

*Supplementary Information*

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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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, as listed in the Table of Contents, 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.

  
Paul D. Joyce, CPA  
State Examiner

June 4, 2014



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INDEPENDENT AUDITOR'S 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, 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, the financial statement of Miami County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated June 4, 2014, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001 to be a material weakness.

INDEPENDENT AUDITOR'S 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***

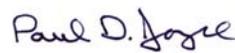
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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*.

***Miami County's Response to Findings***

The County's response to the finding identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

June 4, 2014

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
County General	\$ 1,586,504	\$ 7,281,499	\$ 7,179,090	\$ 1,688,913
Accident Report	12,834	3,314	4,192	11,956
Miami County Economic Development Income Tax	2,196,782	2,196,019	3,101,095	1,291,706
City and Town Court Cost	54,176	14,567	-	68,743
Clerk Perpetuation	17,780	27,630	17,462	27,948
COIT Distributive Shares	-	1,533,291	1,395,460	137,831
Community Corrections Project Income	161,585	170,206	153,181	178,610
Community Transition Program	49,613	17,865	6,736	60,742
Congressional School Interest	35,480	-	1,199	34,281
Congressional School Principal	30,826	-	-	30,826
County Sales Disclosure	22,909	3,263	2,666	23,506
Cumulative Bridge	590,418	388,405	567,734	411,089
Cumulative Courthouse	1,734,960	436,160	616,268	1,554,852
County Drug Free Community	55,905	28,666	39,040	45,531
Miami County E-911	-	7,388	7,388	-
Enhanced Access	9,481	9,844	15,500	3,825
Firearms	61,117	20,710	636	81,191
General Drain	184,411	58,901	25,506	217,806
Health	87,616	207,754	214,171	81,199
Security Protection	4,069	2,832	2,895	4,006
Excess Levy	1,811	-	-	1,811
Health Maintenance	48,996	33,539	28,625	53,910
Local Road and Street	265,194	315,409	217,004	363,599
Miami County Public Safety	630,375	618,145	793,612	454,908
County Misdemeanor	15,541	24,550	24,670	15,421
Highway	1,715,401	2,334,141	2,132,526	1,917,016
Plat Book	36,269	11,030	12,729	34,570
Rainy Day	1,107,132	-	250,000	857,132
Reassessment 2005	209,222	-	206,385	2,837
2015 Reassessment	459,294	354,170	143,993	669,471
Recorders Record Perpetuation	23,672	41,997	19,599	46,070
Miami County Riverboat Wagering	547,510	133,466	404,000	276,976
Sheriff Service of Process Fee	28,994	20,771	32,868	16,897
Supplemental Public Defender Service Fee	183,435	53,077	59,361	177,151
Surplus Tax	66,873	32,783	50,480	49,176
Surveyor Corner Perpetuation	49,992	7,215	9,325	47,882
S.R.I. Fees	9,427	40,521	34,773	15,175
Tax Sale Redemption	-	106,082	99,799	6,283
Tax Sale Surplus	177,548	197,498	132,488	242,558
Tobacco Settlement	24,329	10,919	29,859	5,389
CASA	58,933	20,621	26,572	52,982
Miami County Voter Registration Access	1,741	125	-	1,866
Auditors Ineligible Deductions	-	7,768	-	7,768
Elected Officials Training	3,402	2,857	690	5,569
Statewide 911	113,751	488,570	421,575	180,746
Admin Fee Probation	171,195	25,666	41,607	155,254
Juvenile Probation	52,352	9,490	13,577	48,265
\$3.00 User Fee	13,435	12,449	12,473	13,411
Periodic Maintenance	1,002,346	138,689	217,876	923,159
Animal Control Fees	1,008	224	1,082	150
Cannon Project	1,975	-	-	1,975
Colonial Insurance	624	2,207	2,668	163
Miami County Employee Benefit Trust	48	2,220,807	2,385,674	(164,819)
Deferred Compensation	-	41,131	41,131	-
Federal Withholding	43	564,512	564,439	116
Social Security	-	444,290	444,233	57
Local Option Tax	12,268	144,187	143,480	12,975
Retirement (PERF)	-	151,735	151,735	-
Sheriff Retirement	4,585	20,633	20,280	4,938
Gross State Tax	17,031	200,670	199,746	17,955
Settlement Clearing	-	26,065,458	26,065,458	-
LOIT/COIT Public Safety	-	1,290,838	1,290,838	-

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, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
CVET Commercial Vehicle Excise	-	146,230	146,230	-
Weed Liens	-	21,378	21,378	-
Delinquent Sewage	-	7,836	7,836	-
Financial Institutions Tax	-	88,103	88,103	-
CEDIT Homestead Replacement	190,499	940,672	1,077,129	54,042
COIT Homestead Credit	35,487	171,547	152,085	54,949
HEA 1001 HSC Distribution	1,277	-	-	1,277
LOIT/COIT Homestead Credit	33,104	-	-	33,104
LOIT/COIT PTRC	859,592	2,586,692	3,359,473	86,811
LOIT/COIT Residential PTRC	194,554	2,911,533	3,014,838	91,249
Fines and Forfeitures	395	7,675	7,997	73
Infractions	10,427	122,010	125,476	6,961
Overweight Vehicles	-	2,040	1,890	150
Special Death Benefit	225	3,126	3,181	170
Sales Disclosure Fees	315	3,263	3,145	433
Coroners Continuing Education	455	2,658	2,923	190
Interstate Compact Fee	-	785	393	392
State Mortgage Fraud	250	2,728	2,790	188
Canine Research and Education	9	695	704	-
DLGF Homestead Property Data Base	-	5	-	5
Child Restraint Violations	-	675	625	50
State Forestry	-	172	172	-
Inheritance Tax	126,743	487,712	613,683	772
Education Plate	113	556	538	131
Riverboat Wagering Revenue	-	218,610	218,610	-
Innkeepers Tax	-	50,598	47,682	2,916
County Economic Development Income Tax	-	1,237,726	1,237,726	-
COIT Distribution	-	2,926,464	2,926,464	-
City Ordinance Violation	500	-	-	500
93.563 Prosecutor Share PCA	2,854	2,048	1,074	3,828
93.563 Title IV-D Incentive	44,000	16,228	18,437	41,791
4-D Prosecutor New	71,709	33,493	43,883	61,319
4-D Clerk 1999	225	-	-	225
4-D Clerk 2000	29,828	28,412	7,606	50,634
Clerk Trust	513,930	3,554,681	3,240,386	828,225
Treasurer's Trust	913,983	1,039,301	913,983	1,039,301
Sheriff's Inmate Trust	20,610	194,646	156,423	58,833
Sheriff's Commissary	42,515	118,703	118,793	42,425
Miami County Tourism	8,740	47,682	55,000	1,422
User Fee Drug and Alcohol	47,230	70,187	53,304	64,113
Law Enforcement Continuing Education - MCSO	7,020	3,780	-	10,800
Jury Fees	81,105	8,362	19,174	70,293
Adult Probation	54,837	103,011	141,674	16,174
Users Fee	93,307	172,253	121,061	144,499
Jail Construction (Landscape)	19,896	-	-	19,896
Sheriff Radio Loan	3,679	90	3,769	-
County Option Tax Jail Project	179,210	1,290,838	1,294,817	175,231
Cell Extraction Response Team	2,037	-	-	2,037
Alive at 25	2,407	-	-	2,407
Environmental Civil Penalties	5,513	-	510	5,003
Miami County Dog Ordinance 08	20,136	2,980	192	22,924
Treasurers Tax Roll	574	400	-	974
Commissioners Tax Sale Taxes	703	84,439	85,143	(1)
Law Enforcement Prosecutor	2,103	13,761	687	15,177
Children of Divorce Program	-	150	150	-
Local Source E-911 Funding	37,426	120,123	153,539	4,010
93.563 Collection Share PCA	-	49,900	49,900	-
Sex Offender Registry	150	3,005	300	2,855
EMA Nonreverting	4,239	2,175	900	5,514
Personal Property Tax Audit 2012/2014	-	108,142	49,900	58,242
Cemetery Board Nonreverting	-	330	246	84
Weights and Measures Nonreverting	-	100	-	100

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, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Payroll	-	20,940	20,940	-
Direct Deposit	-	4,063,865	4,063,736	129
American Family Insurance	3,374	41,517	43,257	1,634
Anthem BCBS	15,196	178,671	186,291	7,576
Delta Dental	2,414	60,589	60,618	2,385
Central United Life	156	-	156	-
Worksite Solutions	107	4,413	4,340	180
Anthem Life Supplemental	10,382	23,754	33,171	965
Liberty National Insurance	-	3,489	3,341	148
YMCA Membership	-	3,207	3,029	178
Voluntary PERF	-	22,372	22,372	-
Payroll Miscellaneous W/H	346	-	-	346
Garnishment	-	15,619	15,619	-
United Way	382	1,878	1,803	457
Support and Miscellaneous	-	43,061	43,061	-
PTRC/HSC Due to State	-	1,880	1,880	-
Health Coord-Homeland Security	639	-	-	639
YMCA Rural Transit	-	282,433	282,433	-
Local Emergency Planning and R.T.K.	17,211	3,591	1,250	19,552
Miami County Sheriff Reserve	911	820	-	1,731
Victims Advocate	16,590	31,514	31,540	16,564
YMCA Stimulus	1,000	140,411	141,411	-
HAVA Grant	87	16,658	15,909	836
CFDA 97.042 2012 EMPG Salary Reimb.	-	27,270	27,270	-
CFDA 97.042 '11 EMPG Comp Grant	28,340	-	28,340	-
CFDA 20.703 2012 HMEP LEPC	377	-	-	377
CFDA 14.228 OCRA-Hangar 200	-	933,734	933,734	-
IECPG Grant Part 2	(6,572)	6,572	-	-
CFDA 97.042 11/12 EMPG Comp	-	4,054	4,054	-
2013 Hoosier Foundation Grant	-	-	2,314	(2,314)
Clerk ARRA	13,126	-	13,126	-
Operation Pullover	850	5,471	5,471	850
Community Corrections Grant	23	158,330	111,534	46,819
Emergency Management Misc Grant Monies	50	3,292	2,579	763
Health Misc Grants	392	-	-	392
IDEA Narcotics Training Program	1,986	60,389	62,375	-
Soil and Water Grant	1,085	18,000	14,366	4,719
Dukes Health Care Foundation Grant	713	16,995	17,708	-
Community Emergency Response	985	-	-	985
Disaster	1,456	-	-	1,456
Court Interpreter Grant	6,150	-	-	6,150
E-911 Misc Grants	430	-	-	430
Totals	<u>\$ 17,734,315</u>	<u>\$ 73,802,052</u>	<u>\$ 75,868,399</u>	<u>\$ 15,667,968</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 Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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 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.

MIAMI COUNTY  
NOTES TO FINANCIAL STATEMENT  
(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).

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 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.

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

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.

MIAMI COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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.

MIAMI COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

**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 Capitol Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

MIAMI COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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.

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. The deficits were due to excessive medical claims incurred in 2013 and a reimbursable grant in which the reimbursement for expenditures made by the County was not received by December 31, 2013.

MIAMI COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8.  *Holding Corporation***

The County has entered into a capital lease with Miami County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2013 totaled \$1,292,333.

## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 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, 2013

	County General	Accident Report	Miami County Economic Development Income Tax	City and Town Court Cost	Clerk Perpetuation	COIT Distributive Shares	Community Corrections Project Income
Cash and investments - beginning	\$ 1,586,504	\$ 12,834	\$ 2,196,782	\$ 54,176	\$ 17,780	\$ -	\$ 161,585
Receipts:							
Taxes	5,086,592	-	795,010	-	-	1,531,847	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	711,582	-	-	-	316	-	-
Charges for services	472,653	-	-	-	-	-	-
Fines and forfeits	213,225	-	-	-	-	-	-
Other receipts	797,447	3,314	1,401,009	14,567	27,314	1,444	170,206
Total receipts	<u>7,281,499</u>	<u>3,314</u>	<u>2,196,019</u>	<u>14,567</u>	<u>27,630</u>	<u>1,533,291</u>	<u>170,206</u>
Disbursements:							
Personal services	5,834,273	-	-	-	7,335	1,085,293	91,782
Supplies	94,336	-	291,068	-	3,184	148,433	29,686
Other services and charges	1,067,891	4,192	2,706,883	-	6,943	59,146	31,713
Capital outlay	178,913	-	-	-	-	102,588	-
Other disbursements	3,677	-	103,144	-	-	-	-
Total disbursements	<u>7,179,090</u>	<u>4,192</u>	<u>3,101,095</u>	<u>-</u>	<u>17,462</u>	<u>1,395,460</u>	<u>153,181</u>
Excess (deficiency) of receipts over disbursements	<u>102,409</u>	<u>(878)</u>	<u>(905,076)</u>	<u>14,567</u>	<u>10,168</u>	<u>137,831</u>	<u>17,025</u>
Cash and investments - ending	<u>\$ 1,688,913</u>	<u>\$ 11,956</u>	<u>\$ 1,291,706</u>	<u>\$ 68,743</u>	<u>\$ 27,948</u>	<u>\$ 137,831</u>	<u>\$ 178,610</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Community Transition Program	Congressional School Interest	Congressional School Principal	County Sales Disclosure	Cumulative Bridge	Cumulative Courthouse	County Drug Free Community
Cash and investments - beginning	\$ 49,613	\$ 35,480	\$ 30,826	\$ 22,909	\$ 590,418	\$ 1,734,960	\$ 55,905
Receipts:							
Taxes	-	-	-	-	277,699	363,500	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	17,865	-	-	-	110,706	16,974	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	3,263	-	55,686	28,666
Total receipts	<u>17,865</u>	<u>-</u>	<u>-</u>	<u>3,263</u>	<u>388,405</u>	<u>436,160</u>	<u>28,666</u>
Disbursements:							
Personal services	6,736	-	-	-	297,347	-	-
Supplies	-	-	-	1,916	46,794	-	-
Other services and charges	-	-	-	750	216,120	601,546	39,040
Capital outlay	-	-	-	-	7,473	14,722	-
Other disbursements	-	1,199	-	-	-	-	-
Total disbursements	<u>6,736</u>	<u>1,199</u>	<u>-</u>	<u>2,666</u>	<u>567,734</u>	<u>616,268</u>	<u>39,040</u>
Excess (deficiency) of receipts over disbursements	<u>11,129</u>	<u>(1,199)</u>	<u>-</u>	<u>597</u>	<u>(179,329)</u>	<u>(180,108)</u>	<u>(10,374)</u>
Cash and investments - ending	<u>\$ 60,742</u>	<u>\$ 34,281</u>	<u>\$ 30,826</u>	<u>\$ 23,506</u>	<u>\$ 411,089</u>	<u>\$ 1,554,852</u>	<u>\$ 45,531</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Miami County E-911	Enhanced Access	Firearms	General Drain	Health	Security Protection	Excess Levy
Cash and investments - beginning	\$ -	\$ 9,481	\$ 61,117	\$ 184,411	\$ 87,616	\$ 4,069	\$ 1,811
Receipts:							
Taxes	-	-	-	-	148,628	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	14,279	-	-
Charges for services	-	9,844	-	-	30,019	2,832	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,388	-	20,710	58,901	14,828	-	-
Total receipts	<u>7,388</u>	<u>9,844</u>	<u>20,710</u>	<u>58,901</u>	<u>207,754</u>	<u>2,832</u>	<u>-</u>
Disbursements:							
Personal services	7,388	-	-	-	198,490	-	-
Supplies	-	-	92	-	8,802	-	-
Other services and charges	-	15,500	544	25,506	6,879	2,895	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>7,388</u>	<u>15,500</u>	<u>636</u>	<u>25,506</u>	<u>214,171</u>	<u>2,895</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(5,656)</u>	<u>20,074</u>	<u>33,395</u>	<u>(6,417)</u>	<u>(63)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,825</u>	<u>\$ 81,191</u>	<u>\$ 217,806</u>	<u>\$ 81,199</u>	<u>\$ 4,006</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, 2013  
 (Continued)

	Health Maintenance	Local Road and Street	Miami County Public Safety	County Misdemeanant	Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 48,996	\$ 265,194	\$ 630,375	\$ 15,541	\$ 1,715,401	\$ 36,269	\$ 1,107,132
Receipts:							
Taxes	-	-	612,720	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	33,139	314,691	-	24,550	2,314,079	-	-
Charges for services	-	-	-	-	-	11,010	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	400	718	5,425	-	20,062	20	-
Total receipts	<u>33,539</u>	<u>315,409</u>	<u>618,145</u>	<u>24,550</u>	<u>2,334,141</u>	<u>11,030</u>	<u>-</u>
Disbursements:							
Personal services	28,225	-	132,716	24,670	968,584	2,249	150,000
Supplies	-	216,914	68,420	-	701,595	5,480	-
Other services and charges	400	90	476,483	-	429,597	5,000	-
Capital outlay	-	-	115,993	-	32,750	-	100,000
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>28,625</u>	<u>217,004</u>	<u>793,612</u>	<u>24,670</u>	<u>2,132,526</u>	<u>12,729</u>	<u>250,000</u>
Excess (deficiency) of receipts over disbursements	<u>4,914</u>	<u>98,405</u>	<u>(175,467)</u>	<u>(120)</u>	<u>201,615</u>	<u>(1,699)</u>	<u>(250,000)</u>
Cash and investments - ending	<u>\$ 53,910</u>	<u>\$ 363,599</u>	<u>\$ 454,908</u>	<u>\$ 15,421</u>	<u>\$ 1,917,016</u>	<u>\$ 34,570</u>	<u>\$ 857,132</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Reassessment 2005	2015 Reassessment	Recorders Record Perpetuation	Miami County Riverboat Wagering	Sheriff Service of Process Fee	Supplemental Public Defender Service Fee	Surplus Tax
Cash and investments - beginning	\$ 209,222	\$ 459,294	\$ 23,672	\$ 547,510	\$ 28,994	\$ 183,435	\$ 66,873
Receipts:							
Taxes	-	252,276	-	-	-	-	32,783
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	24,237	-	133,466	-	8,421	-
Charges for services	-	-	41,928	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	77,657	69	-	20,771	44,656	-
Total receipts	-	354,170	41,997	133,466	20,771	53,077	32,783
Disbursements:							
Personal services	90,718	54,051	-	150,000	32,868	38,462	-
Supplies	476	2,105	-	-	-	255	-
Other services and charges	105,966	9,787	19,599	-	-	20,644	50,480
Capital outlay	9,225	78,050	-	254,000	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	206,385	143,993	19,599	404,000	32,868	59,361	50,480
Excess (deficiency) of receipts over disbursements	(206,385)	210,177	22,398	(270,534)	(12,097)	(6,284)	(17,697)
Cash and investments - ending	\$ 2,837	\$ 669,471	\$ 46,070	\$ 276,976	\$ 16,897	\$ 177,151	\$ 49,176

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Surveyor Corner Perpetuation	S.R.I. Fees	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement	CASA	Miami County Voter Registration Access
Cash and investments - beginning	\$ 49,992	\$ 9,427	\$ -	\$ 177,548	\$ 24,329	\$ 58,933	\$ 1,741
Receipts:							
Taxes	-	-	-	197,498	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	10,919	20,510	-
Charges for services	7,215	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	40,521	106,082	-	-	111	125
Total receipts	<u>7,215</u>	<u>40,521</u>	<u>106,082</u>	<u>197,498</u>	<u>10,919</u>	<u>20,621</u>	<u>125</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	9,325	34,773	82,304	132,488	25,532	26,572	-
Capital outlay	-	-	-	-	4,327	-	-
Other disbursements	-	-	17,495	-	-	-	-
Total disbursements	<u>9,325</u>	<u>34,773</u>	<u>99,799</u>	<u>132,488</u>	<u>29,859</u>	<u>26,572</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,110)</u>	<u>5,748</u>	<u>6,283</u>	<u>65,010</u>	<u>(18,940)</u>	<u>(5,951)</u>	<u>125</u>
Cash and investments - ending	<u>\$ 47,882</u>	<u>\$ 15,175</u>	<u>\$ 6,283</u>	<u>\$ 242,558</u>	<u>\$ 5,389</u>	<u>\$ 52,982</u>	<u>\$ 1,866</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Auditors Ineligible Deductions	Elected Officials Training	Statewide 911	Admin Fee Probation	Juvenile Probation	\$3.00 User Fee	Periodic Maintenance
Cash and investments - beginning	\$ -	\$ 3,402	\$ 113,751	\$ 171,195	\$ 52,352	\$ 13,435	\$ 1,002,346
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	2,832	488,570	-	-	-	138,369
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,768	25	-	25,666	9,490	12,449	320
Total receipts	<u>7,768</u>	<u>2,857</u>	<u>488,570</u>	<u>25,666</u>	<u>9,490</u>	<u>12,449</u>	<u>138,689</u>
Disbursements:							
Personal services	-	-	240,042	41,607	13,577	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	690	181,533	-	-	12,473	217,876
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>690</u>	<u>421,575</u>	<u>41,607</u>	<u>13,577</u>	<u>12,473</u>	<u>217,876</u>
Excess (deficiency) of receipts over disbursements	<u>7,768</u>	<u>2,167</u>	<u>66,995</u>	<u>(15,941)</u>	<u>(4,087)</u>	<u>(24)</u>	<u>(79,187)</u>
Cash and investments - ending	<u>\$ 7,768</u>	<u>\$ 5,569</u>	<u>\$ 180,746</u>	<u>\$ 155,254</u>	<u>\$ 48,265</u>	<u>\$ 13,411</u>	<u>\$ 923,159</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Animal Control Fees	Cannon Project	Colonial Insurance	Miami County Employee Benefit Trust	Deferred Compensation	Federal Withholding	Social Security
Cash and investments - beginning	\$ 1,008	\$ 1,975	\$ 624	\$ 48	\$ -	\$ 43	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	224	-	2,207	2,220,807	41,131	564,512	444,290
Total receipts	<u>224</u>	<u>-</u>	<u>2,207</u>	<u>2,220,807</u>	<u>41,131</u>	<u>564,512</u>	<u>444,290</u>
Disbursements:							
Personal services	-	-	2,668	2,385,495	-	1	-
Supplies	72	-	-	-	-	-	-
Other services and charges	1,010	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	179	41,131	564,438	444,233
Total disbursements	<u>1,082</u>	<u>-</u>	<u>2,668</u>	<u>2,385,674</u>	<u>41,131</u>	<u>564,439</u>	<u>444,233</u>
Excess (deficiency) of receipts over disbursements	<u>(858)</u>	<u>-</u>	<u>(461)</u>	<u>(164,867)</u>	<u>-</u>	<u>73</u>	<u>57</u>
Cash and investments - ending	<u>\$ 150</u>	<u>\$ 1,975</u>	<u>\$ 163</u>	<u>\$ (164,819)</u>	<u>\$ -</u>	<u>\$ 116</u>	<u>\$ 57</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Local Option Tax	Retirement (PERF)	Sheriff Retirement	Gross State Tax	Settlement Clearing	LOIT/COIT Public Safety	CVET Commercial Vehicle Excise
Cash and investments - beginning	\$ 12,268	\$ -	\$ 4,585	\$ 17,031	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	22,897,242	1,290,838	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	3,154,663	-	146,230
Charges for services	-	-	-	-	10,577	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	144,187	151,735	20,633	200,670	2,976	-	-
Total receipts	<u>144,187</u>	<u>151,735</u>	<u>20,633</u>	<u>200,670</u>	<u>26,065,458</u>	<u>1,290,838</u>	<u>146,230</u>
Disbursements:							
Personal services	-	-	-	-	5,934,795	-	-
Supplies	-	-	-	-	377,318	-	-
Other services and charges	-	-	-	-	19,574,173	1,290,838	146,230
Capital outlay	-	-	-	-	179,172	-	-
Other disbursements	143,480	151,735	20,280	199,746	-	-	-
Total disbursements	<u>143,480</u>	<u>151,735</u>	<u>20,280</u>	<u>199,746</u>	<u>26,065,458</u>	<u>1,290,838</u>	<u>146,230</u>
Excess (deficiency) of receipts over disbursements	<u>707</u>	<u>-</u>	<u>353</u>	<u>924</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 12,975</u>	<u>\$ -</u>	<u>\$ 4,938</u>	<u>\$ 17,955</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, 2013  
 (Continued)

	Weed Liens	Delinquent Sewage	Financial Institutions Tax	CEDIT Homestead Replacement	COIT Homestead Credit	HEA 1001 HSC Distribution	LOIT/COIT Homestead Credit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 190,499	\$ 35,487	\$ 1,277	\$ 33,104
Receipts:							
Taxes	-	-	-	940,672	171,547	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	88,103	-	-	-	-
Charges for services	-	7,836	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	21,378	-	-	-	-	-	-
Total receipts	<u>21,378</u>	<u>7,836</u>	<u>88,103</u>	<u>940,672</u>	<u>171,547</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	21,378	7,836	88,103	1,077,129	152,085	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>21,378</u>	<u>7,836</u>	<u>88,103</u>	<u>1,077,129</u>	<u>152,085</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(136,457)</u>	<u>19,462</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,042</u>	<u>\$ 54,949</u>	<u>\$ 1,277</u>	<u>\$ 33,104</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	LOIT/COIT PTRC	LOIT/COIT Residential PTRC	Fines and Forfeitures	Infractions	Overweight Vehicles	Special Death Benefit	Sales Disclosure Fees
Cash and investments - beginning	\$ 859,592	\$ 194,554	\$ 395	\$ 10,427	\$ -	\$ 225	\$ 315
Receipts:							
Taxes	2,586,692	2,581,676	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	329,857	7,675	122,010	2,040	3,126	3,263
Total receipts	<u>2,586,692</u>	<u>2,911,533</u>	<u>7,675</u>	<u>122,010</u>	<u>2,040</u>	<u>3,126</u>	<u>3,263</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	7,997	125,476	1,890	3,181	3,145
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,359,473	3,014,838	-	-	-	-	-
Total disbursements	<u>3,359,473</u>	<u>3,014,838</u>	<u>7,997</u>	<u>125,476</u>	<u>1,890</u>	<u>3,181</u>	<u>3,145</u>
Excess (deficiency) of receipts over disbursements	<u>(772,781)</u>	<u>(103,305)</u>	<u>(322)</u>	<u>(3,466)</u>	<u>150</u>	<u>(55)</u>	<u>118</u>
Cash and investments - ending	<u>\$ 86,811</u>	<u>\$ 91,249</u>	<u>\$ 73</u>	<u>\$ 6,961</u>	<u>\$ 150</u>	<u>\$ 170</u>	<u>\$ 433</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Coroners Continuing Education	Interstate Compact Fee	State Mortgage Fraud	Canine Research and Education	DLGF Homestead Property Data Base	Child Restraint Violations	State Forestry
Cash and investments - beginning	\$ 455	\$ -	\$ 250	\$ 9	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	695	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	2,658	-	2,723	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	785	5	-	5	675	172
Total receipts	<u>2,658</u>	<u>785</u>	<u>2,728</u>	<u>695</u>	<u>5</u>	<u>675</u>	<u>172</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,923	393	2,790	704	-	625	172
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>2,923</u>	<u>393</u>	<u>2,790</u>	<u>704</u>	<u>-</u>	<u>625</u>	<u>172</u>
Excess (deficiency) of receipts over disbursements	<u>(265)</u>	<u>392</u>	<u>(62)</u>	<u>(9)</u>	<u>5</u>	<u>50</u>	<u>-</u>
Cash and investments - ending	<u>\$ 190</u>	<u>\$ 392</u>	<u>\$ 188</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 50</u>	<u>\$ -</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Inheritance Tax	Education Plate	Riverboat Wagering Revenue	Innkeepers Tax	County Economic Development Income Tax	COIT Distribution	City Ordinance Violation
Cash and investments - beginning	\$ 126,743	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ 500
Receipts:							
Taxes	-	-	-	-	1,134,582	2,926,464	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	218,610	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	487,712	556	-	50,598	103,144	-	-
Total receipts	<u>487,712</u>	<u>556</u>	<u>218,610</u>	<u>50,598</u>	<u>1,237,726</u>	<u>2,926,464</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	594,879	488	218,610	47,682	1,237,726	2,926,464	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	18,804	50	-	-	-	-	-
Total disbursements	<u>613,683</u>	<u>538</u>	<u>218,610</u>	<u>47,682</u>	<u>1,237,726</u>	<u>2,926,464</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(125,971)</u>	<u>18</u>	<u>-</u>	<u>2,916</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 772</u>	<u>\$ 131</u>	<u>\$ -</u>	<u>\$ 2,916</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	93.563 Prosecutor Share PCA	93.563 Title IV-D Incentive	4-D Prosecutor New	4-D Clerk 1999	4-D Clerk 2000	Clerk Trust	Treasurer's Trust
Cash and investments - beginning	\$ 2,854	\$ 44,000	\$ 71,709	\$ 225	\$ 29,828	\$ 513,930	\$ 913,983
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,048	16,228	33,493	-	28,412	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,554,681	1,039,301
Total receipts	<u>2,048</u>	<u>16,228</u>	<u>33,493</u>	<u>-</u>	<u>28,412</u>	<u>3,554,681</u>	<u>1,039,301</u>
Disbursements:							
Personal services	-	18,437	9,327	-	3,846	-	-
Supplies	433	-	69	-	3,760	-	-
Other services and charges	506	-	29,282	-	-	-	-
Capital outlay	135	-	5,205	-	-	-	-
Other disbursements	-	-	-	-	-	3,240,386	913,983
Total disbursements	<u>1,074</u>	<u>18,437</u>	<u>43,883</u>	<u>-</u>	<u>7,606</u>	<u>3,240,386</u>	<u>913,983</u>
Excess (deficiency) of receipts over disbursements	<u>974</u>	<u>(2,209)</u>	<u>(10,390)</u>	<u>-</u>	<u>20,806</u>	<u>314,295</u>	<u>125,318</u>
Cash and investments - ending	<u>\$ 3,828</u>	<u>\$ 41,791</u>	<u>\$ 61,319</u>	<u>\$ 225</u>	<u>\$ 50,634</u>	<u>\$ 828,225</u>	<u>\$ 1,039,301</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sheriff's Inmate Trust	Sheriff's Commissary	Miami County Tourism	User Fee Drug and Alcohol	Law Enforcement Continuing Education - MCSD	Jury Fees	Adult Probation
Cash and investments - beginning	\$ 20,610	\$ 42,515	\$ 8,740	\$ 47,230	\$ 7,020	\$ 81,105	\$ 54,837
Receipts:							
Taxes	-	-	47,682	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	3,500
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	194,646	118,703	-	70,187	3,780	8,362	99,511
Total receipts	<u>194,646</u>	<u>118,703</u>	<u>47,682</u>	<u>70,187</u>	<u>3,780</u>	<u>8,362</u>	<u>103,011</u>
Disbursements:							
Personal services	-	-	-	49,715	-	-	114,613
Supplies	-	-	-	179	-	-	1,001
Other services and charges	-	-	-	3,315	-	19,174	26,060
Capital outlay	-	-	-	-	-	-	-
Other disbursements	156,423	118,793	55,000	95	-	-	-
Total disbursements	<u>156,423</u>	<u>118,793</u>	<u>55,000</u>	<u>53,304</u>	<u>-</u>	<u>19,174</u>	<u>141,674</u>
Excess (deficiency) of receipts over disbursements	<u>38,223</u>	<u>(90)</u>	<u>(7,318)</u>	<u>16,883</u>	<u>3,780</u>	<u>(10,812)</u>	<u>(38,663)</u>
Cash and investments - ending	<u>\$ 58,833</u>	<u>\$ 42,425</u>	<u>\$ 1,422</u>	<u>\$ 64,113</u>	<u>\$ 10,800</u>	<u>\$ 70,293</u>	<u>\$ 16,174</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Users Fee	Jail Construction (Landscape)	Sheriff Radio Loan	County Option Tax Jail Project	Cell Extraction Response Team	Alive at 25	Environmental Civil Penalties
Cash and investments - beginning	\$ 93,307	\$ 19,896	\$ 3,679	\$ 179,210	\$ 2,037	\$ 2,407	\$ 5,513
Receipts:							
Taxes	-	-	-	1,290,838	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,698	-	-	-	-	-	-
Other receipts	170,555	-	90	-	-	-	-
Total receipts	<u>172,253</u>	<u>-</u>	<u>90</u>	<u>1,290,838</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	97,104	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	19,857	-	3,769	1,294,817	-	-	510
Capital outlay	4,100	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>121,061</u>	<u>-</u>	<u>3,769</u>	<u>1,294,817</u>	<u>-</u>	<u>-</u>	<u>510</u>
Excess (deficiency) of receipts over disbursements	<u>51,192</u>	<u>-</u>	<u>(3,679)</u>	<u>(3,979)</u>	<u>-</u>	<u>-</u>	<u>(510)</u>
Cash and investments - ending	<u>\$ 144,499</u>	<u>\$ 19,896</u>	<u>\$ -</u>	<u>\$ 175,231</u>	<u>\$ 2,037</u>	<u>\$ 2,407</u>	<u>\$ 5,003</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Miami County Dog Ordinance 08	Treasurers Tax Roll	Commissioners Tax Sale Taxes	Law Enforcement Prosecutor	Children of Divorce Program	Local Source E-911 Funding	93.563 Collection Share PCA
Cash and investments - beginning	\$ 20,136	\$ 574	\$ 703	\$ 2,103	\$ -	\$ 37,426	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	2,980	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	90,000	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	400	84,439	13,761	150	30,123	49,900
Total receipts	<u>2,980</u>	<u>400</u>	<u>84,439</u>	<u>13,761</u>	<u>150</u>	<u>120,123</u>	<u>49,900</u>
Disbursements:							
Personal services	-	-	-	-	-	124,464	-
Supplies	142	-	-	-	-	87	-
Other services and charges	50	-	83,622	687	-	23,716	49,900
Capital outlay	-	-	-	-	-	5,272	-
Other disbursements	-	-	1,521	-	150	-	-
Total disbursements	<u>192</u>	<u>-</u>	<u>85,143</u>	<u>687</u>	<u>150</u>	<u>153,539</u>	<u>49,900</u>
Excess (deficiency) of receipts over disbursements	<u>2,788</u>	<u>400</u>	<u>(704)</u>	<u>13,074</u>	<u>-</u>	<u>(33,416)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 22,924</u>	<u>\$ 974</u>	<u>\$ (1)</u>	<u>\$ 15,177</u>	<u>\$ -</u>	<u>\$ 4,010</u>	<u>\$ -</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sex Offender Registry	EMA Nonreverting	Personal Property Tax Audit 2012/2014	Cemetery Board Nonreverting	Weights and Measures Nonreverting	Payroll	Direct Deposit
Cash and investments - beginning	\$ 150	\$ 4,239	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,005	2,175	108,142	330	100	20,940	4,063,865
Total receipts	<u>3,005</u>	<u>2,175</u>	<u>108,142</u>	<u>330</u>	<u>100</u>	<u>20,940</u>	<u>4,063,865</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	300	900	49,900	246	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	20,940	4,063,736
Total disbursements	<u>300</u>	<u>900</u>	<u>49,900</u>	<u>246</u>	<u>-</u>	<u>20,940</u>	<u>4,063,736</u>
Excess (deficiency) of receipts over disbursements	<u>2,705</u>	<u>1,275</u>	<u>58,242</u>	<u>84</u>	<u>100</u>	<u>-</u>	<u>129</u>
Cash and investments - ending	<u>\$ 2,855</u>	<u>\$ 5,514</u>	<u>\$ 58,242</u>	<u>\$ 84</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 129</u>

MIAMI COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	American Family Insurance	Anthem BCBS	Delta Dental	Central United Life	Worksite Solutions	Anthem Life Supplemental	Liberty National Insurance
Cash and investments - beginning	\$ 3,374	\$ 15,196	\$ 2,414	\$ 156	\$ 107	\$ 10,382	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	41,517	178,671	60,589	-	4,413	23,754	3,489
Total receipts	<u>41,517</u>	<u>178,671</u>	<u>60,589</u>	<u>-</u>	<u>4,413</u>	<u>23,754</u>	<u>3,489</u>
Disbursements:							
Personal services	43,257	186,291	46,813	156	4,340	33,171	3,341
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	13,805	-	-	-	-
Total disbursements	<u>43,257</u>	<u>186,291</u>	<u>60,618</u>	<u>156</u>	<u>4,340</u>	<u>33,171</u>	<u>3,341</u>
Excess (deficiency) of receipts over disbursements	<u>(1,740)</u>	<u>(7,620)</u>	<u>(29)</u>	<u>(156)</u>	<u>73</u>	<u>(9,417)</u>	<u>148</u>
Cash and investments - ending	<u>\$ 1,634</u>	<u>\$ 7,576</u>	<u>\$ 2,385</u>	<u>\$ -</u>	<u>\$ 180</u>	<u>\$ 965</u>	<u>\$ 148</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	YMCA Membership	Voluntary PERF	Payroll Miscellaneous W/H	Garnishment	United Way	Support and Miscellaneous	PTRC/HSC Due to State
Cash and investments - beginning	\$ -	\$ -	\$ 346	\$ -	\$ 382	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	1,880
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,207	22,372	-	15,619	1,878	43,061	-
Total receipts	<u>3,207</u>	<u>22,372</u>	<u>-</u>	<u>15,619</u>	<u>1,878</u>	<u>43,061</u>	<u>1,880</u>
Disbursements:							
Personal services	2,136	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	893	22,372	-	15,619	1,803	43,061	1,880
Total disbursements	<u>3,029</u>	<u>22,372</u>	<u>-</u>	<u>15,619</u>	<u>1,803</u>	<u>43,061</u>	<u>1,880</u>
Excess (deficiency) of receipts over disbursements	<u>178</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 178</u>	<u>\$ -</u>	<u>\$ 346</u>	<u>\$ -</u>	<u>\$ 457</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, 2013  
 (Continued)

	Health Coord-Homeland Security	YMCA Rural Transit	Local Emergency Planning and R.T.K.	Miami County Sheriff Reserve	Victims Advocate	YMCA Stimulus	HAVA Grant
Cash and investments - beginning	\$ 639	\$ -	\$ 17,211	\$ 911	\$ 16,590	\$ 1,000	\$ 87
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	282,433	3,571	-	31,514	140,411	16,658
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	20	820	-	-	-
Total receipts	-	282,433	3,591	820	31,514	140,411	16,658
Disbursements:							
Personal services	-	-	-	-	29,225	-	-
Supplies	-	-	464	-	339	-	-
Other services and charges	-	282,433	786	-	1,976	141,411	-
Capital outlay	-	-	-	-	-	-	15,909
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	282,433	1,250	-	31,540	141,411	15,909
Excess (deficiency) of receipts over disbursements	-	-	2,341	820	(26)	(1,000)	749
Cash and investments - ending	\$ 639	\$ -	\$ 19,552	\$ 1,731	\$ 16,564	\$ -	\$ 836

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	CFDA 97.042 2012 EMPG Salary Reimb.	CFDA 97.042 '11 EMPG Comp Grant	CFDA 20.703 2012 HMEP LEPC	CFDA 14.228 OCRA-Hangar 200	IECPG Grant Part 2	CFDA 97.042 11/12 EMPG Comp	2013 Hoosier Foundation Grant
Cash and investments - beginning	\$ -	\$ 28,340	\$ 377	\$ -	\$ (6,572)	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	27,270	-	-	933,734	6,572	4,054	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>27,270</u>	<u>-</u>	<u>-</u>	<u>933,734</u>	<u>6,572</u>	<u>4,054</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	27,270	28,340	-	933,734	-	-	-
Capital outlay	-	-	-	-	-	4,054	2,314
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>27,270</u>	<u>28,340</u>	<u>-</u>	<u>933,734</u>	<u>-</u>	<u>4,054</u>	<u>2,314</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(28,340)</u>	<u>-</u>	<u>-</u>	<u>6,572</u>	<u>-</u>	<u>(2,314)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 377</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,314)</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Clerk ARRA	Operation Pullover	Community Corrections Grant	Emergency Management Misc Grant Monies	Health Misc Grants	IDEA Narcotics Training Program	Soil and Water Grant
Cash and investments - beginning	\$ 13,126	\$ 850	\$ 23	\$ 50	\$ 392	\$ 1,986	\$ 1,085
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	152,491	-	-	60,389	-
Charges for services	-	5,471	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	5,839	3,292	-	-	18,000
Total receipts	<u>-</u>	<u>5,471</u>	<u>158,330</u>	<u>3,292</u>	<u>-</u>	<u>60,389</u>	<u>18,000</u>
Disbursements:							
Personal services	8,590	-	104,117	-	-	-	14,366
Supplies	-	-	-	-	-	-	-
Other services and charges	4,536	5,471	7,417	2,579	-	62,375	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>13,126</u>	<u>5,471</u>	<u>111,534</u>	<u>2,579</u>	<u>-</u>	<u>62,375</u>	<u>14,366</u>
Excess (deficiency) of receipts over disbursements	<u>(13,126)</u>	<u>-</u>	<u>46,796</u>	<u>713</u>	<u>-</u>	<u>(1,986)</u>	<u>3,634</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 850</u>	<u>\$ 46,819</u>	<u>\$ 763</u>	<u>\$ 392</u>	<u>\$ -</u>	<u>\$ 4,719</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Dukes Health Care Foundation Grant	Community Emergency Response	Disaster	Court Interpreter Grant	E-911 Misc Grants	Totals
Cash and investments - beginning	\$ 713	\$ 985	\$ 1,456	\$ 6,150	\$ 430	\$ 17,734,315
Receipts:						
Taxes	-	-	-	-	-	45,168,666
Licenses and permits	-	-	-	-	-	3,675
Intergovernmental	16,995	-	-	-	-	9,123,113
Charges for services	-	-	-	-	-	1,324,537
Fines and forfeits	-	-	-	-	-	214,923
Other receipts	-	-	-	-	-	17,967,138
Total receipts	<u>16,995</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,802,052</u>
Disbursements:						
Personal services	-	-	-	-	-	18,712,681
Supplies	14,416	-	-	-	-	2,017,836
Other services and charges	-	-	-	-	-	37,266,026
Capital outlay	-	-	-	-	-	1,114,202
Other disbursements	<u>3,292</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,757,654</u>
Total disbursements	<u>17,708</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,868,399</u>
Excess (deficiency) of receipts over disbursements	<u>(713)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,066,347)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 985</u>	<u>\$ 1,456</u>	<u>\$ 6,150</u>	<u>\$ 430</u>	<u>\$ 15,667,968</u>

MIAMI COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT & T Capital Services Inc.	E 9-1-1 Equipment	\$ 132,430	07-01-11	07-01-21
Great American Leasing Corporation	Courthouse Copiers	39,681	11-29-10	11-29-15
Great American Leasing Corporation	Jail Copiers	10,428	12-28-09	12-28-14
Miami County Building Corporation	New Jail	1,187,000	07-01-10	01-01-33
Pitney Bowes	90 ppm Printer/Mailer System	<u>34,503</u>	03-07-11	03-07-16
Total of annual lease payments		<u>\$ 1,404,042</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	Northwest Utility Corridor Infrastructure	<u>\$ 1,112,500</u>	<u>\$ 161,500</u>

MIAMI COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2013

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	\$ 1,119,531
Infrastructure	61,457,596
Buildings	26,361,584
Improvements other than buildings	44,327
Machinery, equipment, and vehicles	6,026,301
Total capital assets	\$ 95,009,339

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF MIAMI COUNTY, INDIANA

***Report on Compliance for Each Major Federal Program***

We have audited Miami County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2013. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2013.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

***Report on Internal Control Over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for its major federal program 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.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

June 4, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Hangar 200	Indiana Office of Community and Rural Affairs	14.228	B-10-DC-18-001	\$ 933,734
Total - CDBG - State-Administered CDBG Cluster				933,734
Total - Department of Housing and Urban Development				933,734
<u>Department of the Interior</u>				
Payments in Lieu of Taxes	Direct Grant	15.226	FY 2013	3,877
Total - Department of the Interior				3,877
<u>Department of Justice</u>				
JAG Program Cluster ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories, Recovery Act IDEA Narcotics	Indiana Criminal Justice Institute	16.803	11-DJ-014	60,388
Total - JAG Program Cluster				60,388
Crime Victim Assistance Victims Advocate	Indiana Criminal Justice Institute	16.575	2012-VA-GX-0017	31,514
Total - Department of Justice				91,902
<u>Department of Transportation</u>				
Federal Transit Cluster ARRA - Federal Transit - Capital Investment Grants, Recovery Act YMCA Stimulus	Indiana Department of Transportation	20.500	A249-10-321075	140,411
Total - Federal Transit Cluster				140,411
Formula Grants for Rural Areas YMCA Rural Transit	Indiana Department of Transportation	20.509	A249-12-320307A	282,433
Total - Department of Transportation				422,844
<u>Department of Health and Human Services</u>				
Child Support Enforcement Title IV-D	Indiana Department of Child Services	93.563		227,212
Voting Access for Individuals with Disabilities - Grants to States Election Assistance for Individuals with Disabilities	Indiana Secretary of State	93.617		16,558
Total - Department of Health and Human Services				243,770
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-3-060B C44P-3-281B	4,054 27,270
Total - Emergency Management Performance Grants				31,324
Interoperable Emergency Communications	Indiana Department of Homeland Security	97.055	C44P-3-140B	6,571
Total - Indiana Department of Homeland Security				37,895
Total federal awards expended				\$ 1,734,022

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 the 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, 2013:

Program Title	Federal CFDA Number	2013
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	\$ 933,734
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories, Recovery Act	16.803	60,388
ARRA - Federal Transit-Capital Investment Grants, Recovery Act	20.500	140,411
Formula Grants for Rural Areas	20.509	282,433



MIAMI COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***Section II - Financial Statement Findings***

***FINDING 2013-001 - CONTROLS OVER PREPARING THE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS***

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

***Section III - Federal Award Findings and Questioned Costs***

No matters are reportable.

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#### AUDITEE PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.

JANE LILLEY  
MIAMI COUNTY AUDITOR  
25 N BROADWAY  
PERU, IN 46970

Original Assigned SBA Audit Report Number: B42297  
Report Period: 1-1-12 to 12-31-12  
Pass-Through Entity or Federal Grant Agency: Indiana Office of  
Community and Rural Affairs  
Contact Person Responsible for Corrective Action: Jane Lilley  
Contact Phone Number: 765-472-3901 ex 243

RESPONSE TO FINDINGS

Upon receiving this finding during our recent audit from the Indiana State Board of Accounts, we forwarded the finding to the Office of Community and Rural Affairs (OCRA), the grantor in this project, for their comment. OCRA responded that they considered the Miami County Economic Development Authority (MCEDA) and Miami County to be one and the same and subsequently a Sub-Recipient Agreement, as suggested in the finding, was not required.

It has since been determined (Kathleen Weissenberger, OCRA) that due to OCRA's opinion that Miami County and MCEDA is one unit, a sub-recipient agreement is not necessary..

  
Jane Lilley  
Miami County Auditor

JANE LILLEY  
MIAMI COUNTY AUDITOR  
25 N BROADWAY  
PERU, IN 46970

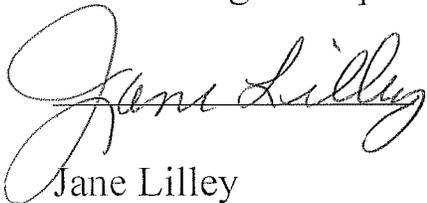
Corrective Action Plan

Finding No. 2013-001, Internal Control

Contact Person Responsible for Corrective Action: Jane Lilley  
Contact Phone Number: 765-472-3901 ex 243

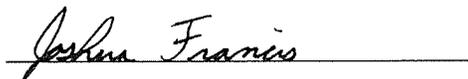
Corrective Action Planned:

The Miami County Auditor will compile the SEFA reporting and has created a spreadsheet identifying each grant, award number, total grant dollars and expenditures related to each grant. This document can then be used when preparing the annual report and will serve as a source in which the grant reporting can be double checked



Jane Lilley  
Miami County Auditor

6-4-14



Joshua Francis, Chairman  
Miami County Board of Commissioners

6-4-14

Anticipated Completion Date - 6-4-14

#### OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.