

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

FINANCIAL STATEMENT AUDIT REPORT

OF

MIAMI COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
07/27/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Mary Brown	01-01-22 to 12-31-23
County Treasurer	Annette Phillippo	01-01-22 to 12-31-23
Clerk of the Circuit Court	Sherry Raber	01-01-22 to 12-31-23
County Sheriff	Timothy S. Hunter	01-01-22 to 12-31-23
County Recorder	Paul Wilson	01-01-22 to 12-31-23
President of the Board of County Commissioners	Alan R. Hunt	01-01-22 to 12-31-23
President of the County Council	Ralph Duckwall Sandy Chittum	01-01-22 to 12-31-22 01-01-23 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MIAMI COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Miami County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises Schedule of Leases and Debt and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 13, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the County's 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 13, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units 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 County's Annual Financial Report 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 other information presented was approved by management of the County. It is 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, 2022

Fund	Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	
Sheriff Inmate Trust	\$ 70,346	\$ 340,689	\$ 388,953	\$ 22,082
Clerk Trust	841,965	2,577,487	2,561,903	857,549
COUNTY GENERAL	5,699,326	10,869,030	10,105,248	6,463,108
ACCIDENT REPORT	15,116	3,904	448	18,572
CAMPAIGN FINANCE ENFORCEMENT	350	-	-	350
LIT-ECONOMIC DEVELOPMENT	3,297,699	1,379,558	1,439,718	3,237,539
CITY & TOWN COURT COST	33,923	9,744	-	43,667
CLERK'S RECORDS PERPETUATION	158,208	31,904	8,206	181,906
COMMUNITY CORRECTIONS	158,831	137,026	122,296	173,561
COMMUNITY TRANSITION PROG	126,530	2,075	-	128,605
CONGRESSIONAL SCHOOL INT	24,090	-	1,199	22,891
CONGRESSIONAL SCHOOL PRIN	30,826	-	-	30,826
SALES DISCLOSURE-COUNTY SHARE	48,570	8,970	1,000	56,540
CUMULATIVE BRIDGE	450,758	339,988	206,942	583,804
CUMULATIVE COURTHOUSE	672,808	431,414	496,543	607,679
DRUG FREE COMMUNITY	22,323	34,643	36,884	20,082
ENHANCED ACCESS FUND	26,916	15,745	15,142	27,519
FIREARMS TRAINING	35,151	981	18,393	17,739
GENERAL DRAIN IMPROVEMENT	162,530	47,829	17,136	193,223
HEALTH	444,524	730,891	271,099	904,316
ID SECURITY PROTECTION	16,585	6,369	1,463	21,491
LOCAL HEALTH MAINTENANCE	70,787	27,081	29,749	68,119
LOCAL ROAD & STREET	730,688	602,408	846,870	486,226
LIT PUBLIC SAFETY-COUNTY SHARE	247,936	788,898	666,965	369,869
MVH RESTRICTED	467,424	1,935,367	1,077,940	1,324,851
MISDEMEANANT	17,965	23,813	23,523	18,255
MOTOR VEHICLE HIGHWAY	2,844,639	1,955,170	2,360,867	2,438,942
PLAT BOOK	50,498	20,240	13,058	57,680
RAINY DAY FUND	1,961,422	360,000	-	2,321,422
RECORDER'S RECORDS PERP	193,435	90,611	67,733	216,313
RIVERBOAT	709,147	124,832	-	833,979
SHERIFF'S PENSION TRUST	13,880	30,963	24,151	20,692
SUPPL PUBLIC DEFENDER SVCS	184,423	10,033	21,389	173,067
SURPLUS TAX	25,581	12,387	15,523	22,445
SURVEYOR'S CORNER PERPETUATION	79,565	24,262	12,500	91,327
TAX SALE FEES	45,281	25,982	19,820	51,443
TAX SALE REDEMPTION	8,412	79,231	79,019	8,624
TAX SALE SURPLUS	749,614	348,113	609,651	488,076
LOCAL HEALTH DEPT TRUST ACCT	78,262	27,081	8,450	96,893
UNSAFE BUILDINGS	-	39,701	39,701	-
GAL/CASA	46,662	25,150	7,434	64,378
ELECTION & REGISTRATION	830	-	-	830
AUDITORS INELIGIBLE DEDUCTIONS	23,217	-	-	23,217
CO ELECTED OFFICIALS TRAINING	14,571	6,674	7,767	13,478
CO OFFENDER TRANSPORTATION	125	125	-	250
STATEWIDE 9-1-1	561,066	544,094	573,001	532,159
ADULT PROBATION ADMIN	34,240	17,890	17,597	34,533
JUVENILE PROBATION ADMIN	10,358	9,366	-	19,724
COUNTY USER FEE	10,168	-	8,083	2,085
DRAINAGE MAINTENANCE	926,461	230,128	238,705	917,884
MIAMI CO EMPL. BEN. TR.	8,781	2,873,331	1,926,614	955,498
DEFERRED COMP	693	25,042	25,042	693
FEDERAL WITHHOLDING	-	571,257	571,257	-
SOCIAL SECURITY	-	542,401	542,384	17
LOCAL OPTION TAX	-	177,180	177,180	-
RETIREMENT (PERF)	-	177,910	177,910	-
Sheriff Retirement	83	22,879	22,879	83
GROSS STATE TAX	-	229,957	229,957	-
SETTLEMENT	-	34,122,696	34,122,697	(1)
WHEEL/SURTAX COMBINED	37,129	816,504	852,990	643
CVET AGENCY	-	157,807	157,807	-
WEED LIEN COLLECTIONS	-	38,424	38,424	-
SEWAGE COLLECTIONS	-	48,973	48,973	-
FINANCIAL INST. TAX	-	208,144	208,144	-
FINES & FORFEITURES	682	2,789	3,445	26
INFRACTION JUDGEMENTS	9,004	67,514	71,227	5,291

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	
OVERWEIGHT VEHICLE FINES	-	274	274	-
SPECIAL DEATH BENEFIT	925	4,660	5,290	295
SALES DISCLOSURE-STATE SHARE	810	8,700	8,990	520
CORONERS TRAINING & CONT ED	264	3,312	3,340	236
INTERSTATE COMPACT-STATE SHARE	-	125	125	-
MTG RECORDING FEES-STATE SHARE	268	2,878	2,960	186
CANINE RESEARCH AND EDUCATION	-	279	279	-
SEX & VIOLENT OFFEND-STATE	30	180	185	25
CHILD RESTRAINT VIOLATION FINE	125	874	800	199
EDUCATION PLATE FEES AGENCY	-	169	169	-
RIVERBOAT REVENUE SHARING	-	202,484	202,484	-
INNKEEPERS TAX	5,343	81,636	80,911	6,068
93.563 PROSECUTOR SHARE PCA	4,712	424	551	4,585
93.563 TITLE IV-D INCENTIVE	80,898	17,307	33,827	64,378
4-D PROSECUTOR - NEW	68,757	26,040	16,483	78,314
4-D CLERK 1999	225	-	-	225
4-D CLERK 2000	36,778	17,307	26,558	27,527
Treasurer Trust	1,169,303	1,098,170	1,169,303	1,098,170
Sheriff Commissary	134,209	288,824	219,787	203,246
Clerk ISETS	16,109	340,024	347,808	8,325
Tourism	3,116	80,913	79,500	4,529
Pre Odyssey Trust	23,492	9	23,501	-
CFDA 93.069 "23 Health PREP	-	1,667	1,299	368
LIT-SPECIAL PURPOSE	1,319,402	1,567,434	1,177,045	1,709,791
USER FEE DRUG & ALCOHOL	40,646	48,266	19,616	69,296
LAW ENFORCEMENT CONT ED - MCSO	37,778	9,266	13,308	33,736
JURY FEES	41,993	4,927	14,864	32,056
REASSESSMENT	705,270	483,913	265,987	923,196
OPIOID RESTRICTED	-	81,992	-	81,992
OPIOID UNRESTRICTED	-	34,746	-	34,746
ADULT PROBATION	96,796	92,925	85,824	103,897
USERS FEE FUND	126,023	76,132	27,604	174,551
INFORMAL ADJ PROGRAM FEE	1,445	360	-	1,805
COMM CORR DRUG COURT	80	-	-	80
SHERIFF GIFT/DONATIONS	976	100	-	1,076
ENVIRONMENTAL CIVIL PENALTIES	4,693	-	-	4,693
MC DOG ORDINANCE FUND - 08	19,830	526	4,647	15,709
TREASURERS TAX ROLL FUND	1,081	-	-	1,081
COMMISSIONERS TAX SALE TAXES	18,826	41,126	6,876	53,076
PROSECUTOR FORFEITURE FUND	140,946	2,804	42,339	101,411
LOCAL SOURCE E 9-1-1 FUNDING	610,947	232,090	299,236	543,801
SEX OFFENDER REGISTRY	10,287	1,620	-	11,907
LAW ENFORCEMENT ASSET FORFEIT	3,719	-	-	3,719
SHERIFFS FORFEITURE FUND	2,163	2,130	2,980	1,313
EMA NONREVERTING	9,735	50	468	9,317
PERS PROP TAX AUDIIT 2012/2014	50,983	15,882	33,685	33,180
CEMETERY BOARD NONREVERTING	30,882	6,089	10,632	26,339
WEIGHTS & MEASURES NON-REV	600	-	-	600
MIAMI CO SHOP WITH A COP	750	-	-	750
MIAMI CO WHEEL TAX/SURTAX	1,773,743	945,277	1,032,685	1,686,335
DEA ASSET FORFEITURE FUND	3,822	43	3,428	437
DRUG COURT USER FEE	12,462	8,430	379	20,513
CORONER SEIZURE FUND	-	1,500	-	1,500
DIRECT DEPOSIT	-	5,180,544	5,180,544	-
AMERICAN FAMILY INSURANCE	1,915	11,559	11,578	1,896
GPA	164	159,107	159,271	-
DELTA DENTAL	2,942	67,631	67,284	3,289
AMERICAN UNITED LIFE	-	2,627	2,627	-
YMCA MEMBERSHIP	334	8,464	8,464	334
AMERICAN FIDELITY	-	48,161	48,146	15
SUN LIFE	-	34,596	34,288	308
VOLUNTARY PERF	-	36,637	36,637	-
PAYROLL MISC W/H	4,285	-	-	4,285
GARNISHMENT	-	2,198	2,198	-
UNITED WAY	-	860	860	-
SUPPORT AND MISC.	-	34,404	34,404	-

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	12-31-22
LIT PROPERTY TAX RELIEF	557,374	6,952,989	7,040,203	470,160
LIT CERTIFIED SHARES	-	3,800,409	3,800,408	1
LIT PUBLIC SAFETY	93,344	1,711,040	1,639,237	165,147
LIT ECONOMIC DEVELOPMENT	-	2,622,780	2,622,780	-
YMCA RURAL TRANSIT	-	598,786	598,786	-
LOCAL EMER PLAN & R.T.K.	32,098	4,151	659	35,590
MIAMI CO SHERIFF RESERVE	1,325	-	175	1,150
VICTIMS ADVOCATE	5,995	42,764	36,770	11,989
CFDA 97.042 EMA PERFORMANCE	21,544	-	21,544	-
CFDA 21.027 CSFRF	-	1,166	-	1,166
CFDA 93.658 FOSTER CARE IV-E	-	4,558	-	4,558
CFDA 14.228 OCRA COVID GRANT	-	58,944	55,864	3,080
CFDA 14.228 CBDG GRANT	-	267,844	259,059	8,785
ARP GRANT	2,039,698	3,449,426	1,956,769	3,532,355
CFDA 20.600 OPO CHIRP	95	4,186	4,517	(236)
SOIL & WATER GRANT	153	21,000	20,017	1,136
IDJ COMM SUPER GRANT	127,308	-	-	127,308
COMM CORRECTIONS GRANT 2020	1,905	221,423	207,378	15,950
IN DOC PROBATION GRANT	223,707	-	179,395	44,312
PROBATION DUKES FOUNDATION	-	19,100	19,100	-
CFDA 16.585 DRUG COURT GRANT	80	-	-	80
COMM CORR DRUG COURT GRANT	25,605	219,550	223,996	21,159
PROBLEM SOLVING COURT GRANT	-	8,000	2,913	5,087
DOC CRRP	707	56,319	43,052	13,974
2021 DOC CRRP	16,046	-	15,646	400
CFDA 93.788 SIM OPIOID GRANT	135,804	-	27,783	108,021
VAPE TEST GRANT	500	-	-	500
CFDA 93.323 COVID TEST SITE #2	73,008	-	26,635	46,373
'21 ADMIN HEALTH GRANT	141,657	-	141,657	-
IN DOC PROBATION GRANT #2	-	107,988	106,394	1,594
CFDA 93.069 '22 HEALTH PREP	-	25,000	24,355	645
'22 PRETRIAL SERVICES GRANT	-	57,412	46,210	11,202
'22 PROB SERVICE DOG GRANT	-	500	500	-
'22 PROB INCENTIVES GRANT	-	500	247	253
LR & BRIDGE MATCHING GRANT '21	-	924,621	898,882	25,739
CFDA 97.042 EMA COMPETITIVE	-	39,819	39,819	-
CFDA 97.042 EMA SALARY REIMB	-	20,361	20,361	-
CFDA 21.032 LATC FUND	-	50,000	-	50,000
LAW ENFORCE TRAINING GRANT	-	44,248	-	44,248
Totals	\$ 32,619,239	\$ 97,166,211	\$ 92,572,438	\$ 37,213,012

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 Standard Note

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. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's 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. 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 the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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. Amounts received from various sources, including, but 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. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but 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, make transfers 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 amounts 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 amounts 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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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, the following: 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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

Financial Report

INPRS 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:

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. *Holding Corporation*

The County has entered into a capital lease with the 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 2022 totaled \$949,667.

Note 8. *Other Postemployment Benefits*

The County provides to eligible retirees and their spouses the following benefits: Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) coverage until the age requirement for Medicare eligibility is met. These benefits pose a liability to the County for this year and in future years. Information regarding these benefits can be obtained by contacting the County.

REQUIRED SUPPLEMENTARY INFORMATION

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff Inmate Trust	Clerk Trust	COUNTY GENERAL	ACCIDENT REPORT	CAMPAIGN FINANCE ENFORCEMENT
Cash and investments - beginning	\$ 70,346	\$ 841,965	\$ 5,699,326	\$ 15,116	\$ 350
Receipts:					
Taxes	-	-	8,190,100	-	-
Licenses and permits	-	-	2,070	-	-
Intergovernmental receipts	-	-	1,135,823	-	-
Charges for services	-	-	766,295	-	-
Fines and forfeits	-	-	128,514	-	-
Other receipts	340,689	2,577,487	646,228	3,904	-
Total receipts	340,689	2,577,487	10,869,030	3,904	-
Disbursements:					
Personal services	-	-	8,136,378	-	-
Supplies	-	-	250,331	224	-
Other services and charges	-	-	1,365,921	224	-
Capital outlay	-	-	352,618	-	-
Other disbursements	388,953	2,561,903	-	-	-
Total disbursements	388,953	2,561,903	10,105,248	448	-
Excess (deficiency) of receipts over disbursements	(48,264)	15,584	763,782	3,456	-
Cash and investments - ending	\$ 22,082	\$ 857,549	\$ 6,463,108	\$ 18,572	\$ 350

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT-ECONOMIC DEVELOPMENT	CITY & TOWN COURT COST	CLERK'S RECORDS PERPETUATION	COMMUNITY CORRECTIONS	COMMUNITY TRANSITION PROG
Cash and investments - beginning	\$ 3,297,699	\$ 33,923	\$ 158,208	\$ 158,831	\$ 126,530
Receipts:					
Taxes	1,349,287	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,075
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	30,271	9,744	31,904	137,026	-
Total receipts	1,379,558	9,744	31,904	137,026	2,075
Disbursements:					
Personal services	-	-	8,206	44,154	-
Supplies	-	-	-	5,602	-
Other services and charges	626,222	-	-	72,540	-
Capital outlay	448,496	-	-	-	-
Other disbursements	365,000	-	-	-	-
Total disbursements	1,439,718	-	8,206	122,296	-
Excess (deficiency) of receipts over disbursements	(60,160)	9,744	23,698	14,730	2,075
Cash and investments - ending	\$ 3,237,539	\$ 43,667	\$ 181,906	\$ 173,561	\$ 128,605

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CONGRESSIONAL SCHOOL INT	CONGRESSIONAL SCHOOL PRIN	SALES DISCLOSURE-COUNTY SHARE	CUMULATIVE BRIDGE
Cash and investments - beginning	\$ 24,090	\$ 30,826	\$ 48,570	\$ 450,758
Receipts:				
Taxes	-	-	-	277,048
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	62,940
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	8,970	-
Total receipts	-	-	8,970	339,988
Disbursements:				
Personal services	-	-	-	71,571
Supplies	-	-	1,000	13,083
Other services and charges	-	-	-	122,288
Capital outlay	-	-	-	-
Other disbursements	1,199	-	-	-
Total disbursements	1,199	-	1,000	206,942
Excess (deficiency) of receipts over disbursements	(1,199)	-	7,970	133,046
Cash and investments - ending	\$ 22,891	\$ 30,826	\$ 56,540	\$ 583,804

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CUMULATIVE COURTHOUSE	DRUG FREE COMMUNITY	ENHANCED ACCESS FUND	FIREARMS TRAINING	GENERAL DRAIN IMPROVEMENT
Cash and investments - beginning	\$ 672,808	\$ 22,323	\$ 26,916	\$ 35,151	\$ 162,530
Receipts:					
Taxes	389,878	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	41,536	-	-	-	-
Charges for services	-	-	15,745	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	34,643	-	981	47,829
Total receipts	<u>431,414</u>	<u>34,643</u>	<u>15,745</u>	<u>981</u>	<u>47,829</u>
Disbursements:					
Personal services	-	9,000	-	-	-
Supplies	-	1,573	-	1,437	-
Other services and charges	385,381	26,311	15,142	16,679	-
Capital outlay	111,162	-	-	277	-
Other disbursements	-	-	-	-	17,136
Total disbursements	<u>496,543</u>	<u>36,884</u>	<u>15,142</u>	<u>18,393</u>	<u>17,136</u>
Excess (deficiency) of receipts over disbursements	<u>(65,129)</u>	<u>(2,241)</u>	<u>603</u>	<u>(17,412)</u>	<u>30,693</u>
Cash and investments - ending	<u>\$ 607,679</u>	<u>\$ 20,082</u>	<u>\$ 27,519</u>	<u>\$ 17,739</u>	<u>\$ 193,223</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	HEALTH	ID SECURITY PROTECTION	LOCAL HEALTH MAINTENANCE	LOCAL ROAD & STREET
Cash and investments - beginning	\$ 444,524	\$ 16,585	\$ 70,787	\$ 730,688
Receipts:				
Taxes	319,499	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	211,345	-	27,081	601,569
Charges for services	34,878	6,369	-	-
Fines and forfeits	-	-	-	-
Other receipts	165,169	-	-	839
Total receipts	<u>730,891</u>	<u>6,369</u>	<u>27,081</u>	<u>602,408</u>
Disbursements:				
Personal services	224,262	-	29,749	-
Supplies	17,907	-	-	290,679
Other services and charges	28,419	1,463	-	-
Capital outlay	369	-	-	556,191
Other disbursements	142	-	-	-
Total disbursements	<u>271,099</u>	<u>1,463</u>	<u>29,749</u>	<u>846,870</u>
Excess (deficiency) of receipts over disbursements	<u>459,792</u>	<u>4,906</u>	<u>(2,668)</u>	<u>(244,462)</u>
Cash and investments - ending	<u>\$ 904,316</u>	<u>\$ 21,491</u>	<u>\$ 68,119</u>	<u>\$ 486,226</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT PUBLIC SAFETY-COUNTY SHARE	MVH RESTRICTED	MISDEMEANANT	MOTOR VEHICLE HIGHWAY
Cash and investments - beginning	\$ 247,936	\$ 467,424	\$ 17,965	\$ 2,844,639
Receipts:				
Taxes	770,487	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	1,935,367	23,813	1,937,775
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	18,411	-	-	17,395
Total receipts	<u>788,898</u>	<u>1,935,367</u>	<u>23,813</u>	<u>1,955,170</u>
Disbursements:				
Personal services	203,523	-	23,523	1,511,133
Supplies	85,277	544,961	-	542,451
Other services and charges	378,165	532,979	-	267,099
Capital outlay	-	-	-	40,184
Other disbursements	-	-	-	-
Total disbursements	<u>666,965</u>	<u>1,077,940</u>	<u>23,523</u>	<u>2,360,867</u>
Excess (deficiency) of receipts over disbursements	<u>121,933</u>	<u>857,427</u>	<u>290</u>	<u>(405,697)</u>
Cash and investments - ending	<u>\$ 369,869</u>	<u>\$ 1,324,851</u>	<u>\$ 18,255</u>	<u>\$ 2,438,942</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PLAT BOOK	RAINY DAY FUND	RECORDER'S RECORDS PERP	RIVERBOAT	SHERIFF'S PENSION TRUST
Cash and investments - beginning	\$ 50,498	\$ 1,961,422	\$ 193,435	\$ 709,147	\$ 13,880
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	124,832	-
Charges for services	20,240	-	90,611	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	360,000	-	-	30,963
Total receipts	20,240	360,000	90,611	124,832	30,963
Disbursements:					
Personal services	-	-	19,756	-	24,151
Supplies	-	-	1,765	-	-
Other services and charges	13,058	-	46,212	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	13,058	-	67,733	-	24,151
Excess (deficiency) of receipts over disbursements	7,182	360,000	22,878	124,832	6,812
Cash and investments - ending	\$ 57,680	\$ 2,321,422	\$ 216,313	\$ 833,979	\$ 20,692

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	SUPPL PUBLIC DEFENDER SVCS	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION	TAX SALE FEES	TAX SALE REDEMPTION
Cash and investments - beginning	\$ 184,423	\$ 25,581	\$ 79,565	\$ 45,281	\$ 8,412
Receipts:					
Taxes	-	12,387	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	24,262	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,033	-	-	25,982	79,231
Total receipts	10,033	12,387	24,262	25,982	79,231
Disbursements:					
Personal services	8,607	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	12,782	15,523	-	19,820	79,019
Capital outlay	-	-	12,500	-	-
Other disbursements	-	-	-	-	-
Total disbursements	21,389	15,523	12,500	19,820	79,019
Excess (deficiency) of receipts over disbursements	(11,356)	(3,136)	11,762	6,162	212
Cash and investments - ending	\$ 173,067	\$ 22,445	\$ 91,327	\$ 51,443	\$ 8,624

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	TAX SALE SURPLUS	LOCAL HEALTH DEPT TRUST ACCT	UNSAFE BUILDINGS	GAL/CASA	ELECTION & REGISTRATION
Cash and investments - beginning	\$ 749,614	\$ 78,262	\$ -	\$ 46,662	\$ 830
Receipts:					
Taxes	348,113	-	-	-	-
Licenses and permits	-	-	39,701	-	-
Intergovernmental receipts	-	27,081	-	25,150	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>348,113</u>	<u>27,081</u>	<u>39,701</u>	<u>25,150</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	251	-	-	-
Other services and charges	609,651	7,011	-	7,434	-
Capital outlay	-	1,188	-	-	-
Other disbursements	-	-	39,701	-	-
Total disbursements	<u>609,651</u>	<u>8,450</u>	<u>39,701</u>	<u>7,434</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(261,538)</u>	<u>18,631</u>	<u>-</u>	<u>17,716</u>	<u>-</u>
Cash and investments - ending	<u>\$ 488,076</u>	<u>\$ 96,893</u>	<u>\$ -</u>	<u>\$ 64,378</u>	<u>\$ 830</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	AUDITORS INELIGIBLE DEDUCTIONS	CO ELECTED OFFICIALS TRAINING	CO OFFENDER TRANSPORTATION	STATEWIDE 9-1-1
Cash and investments - beginning	\$ 23,217	\$ 14,571	\$ 125	\$ 561,066
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	5,634	-	530,902
Fines and forfeits	-	-	-	-
Other receipts	-	1,040	125	13,192
Total receipts	-	6,674	125	544,094
Disbursements:				
Personal services	-	-	-	478,627
Supplies	-	-	-	-
Other services and charges	-	7,767	-	82,320
Capital outlay	-	-	-	3,981
Other disbursements	-	-	-	8,073
Total disbursements	-	7,767	-	573,001
Excess (deficiency) of receipts over disbursements	-	(1,093)	125	(28,907)
Cash and investments - ending	\$ 23,217	\$ 13,478	\$ 250	\$ 532,159

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	ADULT PROBATION ADMIN	JUVENILE PROBATION ADMIN	COUNTY USER FEE	DRAINAGE MAINTENANCE	MIAMI CO EMPL. BEN. TR.
Cash and investments - beginning	\$ 34,240	\$ 10,358	\$ 10,168	\$ 926,461	\$ 8,781
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	212,545	-
Fines and forfeits	-	-	-	-	-
Other receipts	17,890	9,366	-	17,583	2,873,331
Total receipts	17,890	9,366	-	230,128	2,873,331
Disbursements:					
Personal services	17,597	-	-	-	1,926,614
Supplies	-	-	-	-	-
Other services and charges	-	-	8,083	190,876	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	47,829	-
Total disbursements	17,597	-	8,083	238,705	1,926,614
Excess (deficiency) of receipts over disbursements	293	9,366	(8,083)	(8,577)	946,717
Cash and investments - ending	\$ 34,533	\$ 19,724	\$ 2,085	\$ 917,884	\$ 955,498

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DEFERRED COMP	FEDERAL WITHHOLDING	SOCIAL SECURITY	LOCAL OPTION TAX	RETIREMENT (PERF)
Cash and investments - beginning	\$ 693	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	25,042	571,257	542,401	177,180	177,910
Total receipts	<u>25,042</u>	<u>571,257</u>	<u>542,401</u>	<u>177,180</u>	<u>177,910</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	25,042	571,257	542,384	177,180	177,910
Total disbursements	<u>25,042</u>	<u>571,257</u>	<u>542,384</u>	<u>177,180</u>	<u>177,910</u>
Excess (deficiency) of receipts over disbursements	-	-	17	-	-
Cash and investments - ending	<u>\$ 693</u>	<u>\$ -</u>	<u>\$ 17</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, 2022

	Sheriff Retirement	GROSS STATE TAX	SETTLEMENT	WHEEL/SURTAX COMBINED	CVET AGENCY
Cash and investments - beginning	\$ 83	\$ -	\$ -	\$ 37,129	\$ -
Receipts:					
Taxes	-	-	30,361,465	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	3,761,231	816,504	157,807
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	22,879	229,957	-	-	-
Total receipts	<u>22,879</u>	<u>229,957</u>	<u>34,122,696</u>	<u>816,504</u>	<u>157,807</u>
Disbursements:					
Personal services	-	-	3,632,468	-	-
Supplies	-	-	421,759	-	-
Other services and charges	-	-	29,768,768	-	157,807
Capital outlay	-	-	299,702	852,990	-
Other disbursements	22,879	229,957	-	-	-
Total disbursements	<u>22,879</u>	<u>229,957</u>	<u>34,122,697</u>	<u>852,990</u>	<u>157,807</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(36,486)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 83</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 643</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	WEED LIEN COLLECTIONS	SEWAGE COLLECTIONS	FINANCIAL INST. TAX	FINES & FORFEITURES	INFRACTION JUDGEMENTS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 682	\$ 9,004
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	208,144	-	-
Charges for services	-	48,973	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	38,424	-	-	2,789	67,514
Total receipts	<u>38,424</u>	<u>48,973</u>	<u>208,144</u>	<u>2,789</u>	<u>67,514</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	38,424	48,973	208,144	3,445	71,227
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>38,424</u>	<u>48,973</u>	<u>208,144</u>	<u>3,445</u>	<u>71,227</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(656)</u>	<u>(3,713)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ 5,291</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	OVERWEIGHT VEHICLE FINES	SPECIAL DEATH BENEFIT	SALES DISCLOSURE-STATE SHARE	CORONERS TRAINING & CON'T ED
Cash and investments - beginning	\$ -	\$ 925	\$ 810	\$ 264
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	3,312
Fines and forfeits	-	-	-	-
Other receipts	274	4,660	8,700	-
Total receipts	<u>274</u>	<u>4,660</u>	<u>8,700</u>	<u>3,312</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	274	5,290	8,990	3,340
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>274</u>	<u>5,290</u>	<u>8,990</u>	<u>3,340</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(630)</u>	<u>(290)</u>	<u>(28)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 295</u>	<u>\$ 520</u>	<u>\$ 236</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	INTERSTATE COMPACT-STATE SHARE	MTG RECORDING FEES-STATE SHARE	CANINE RESEARCH AND EDUCATION	SEX & VIOLENT OFFEND-STATE
Cash and investments - beginning	\$ -	\$ 268	\$ -	\$ 30
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	279	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	2,878	-	-
Fines and forfeits	-	-	-	-
Other receipts	125	-	-	180
Total receipts	<u>125</u>	<u>2,878</u>	<u>279</u>	<u>180</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	125	2,960	279	185
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>125</u>	<u>2,960</u>	<u>279</u>	<u>185</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(82)</u>	<u>-</u>	<u>(5)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 186</u>	<u>\$ -</u>	<u>\$ 25</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CHILD RESTRAINT VIOLATION FINE	EDUCATION PLATE FEES AGENCY	RIVERBOAT REVENUE SHARING	INNKEEPERS TAX	93.563 PROSECUTOR SHARE PCA
Cash and investments - beginning	\$ 125	\$ -	\$ -	\$ 5,343	\$ 4,712
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	202,484	-	424
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	874	169	-	81,636	-
Total receipts	874	169	202,484	81,636	424
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	200
Other services and charges	800	169	202,484	80,911	351
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	800	169	202,484	80,911	551
Excess (deficiency) of receipts over disbursements	74	-	-	725	(127)
Cash and investments - ending	\$ 199	\$ -	\$ -	\$ 6,068	\$ 4,585

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.563 TITLE IV-D INCENTIVE	4-D PROSECUTOR - NEW	4-D CLERK 1999	4-D CLERK 2000	Treasurer Trust
Cash and investments - beginning	\$ 80,898	\$ 68,757	\$ 225	\$ 36,778	\$ 1,169,303
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	17,307	26,040	-	17,307	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	1,098,170
Total receipts	17,307	26,040	-	17,307	1,098,170
Disbursements:					
Personal services	-	16,483	-	19,014	-
Supplies	2,030	-	-	7,544	-
Other services and charges	1,057	-	-	-	-
Capital outlay	30,740	-	-	-	-
Other disbursements	-	-	-	-	1,169,303
Total disbursements	33,827	16,483	-	26,558	1,169,303
Excess (deficiency) of receipts over disbursements	(16,520)	9,557	-	(9,251)	(71,133)
Cash and investments - ending	\$ 64,378	\$ 78,314	\$ 225	\$ 27,527	\$ 1,098,170

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff Commissary	Clerk ISETS	Tourism	Pre Odyssey Trust	CFDA 93.069 "23 Health PREP
Cash and investments - beginning	\$ 134,209	\$ 16,109	\$ 3,116	\$ 23,492	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,667
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	288,824	340,024	80,913	9	-
Total receipts	<u>288,824</u>	<u>340,024</u>	<u>80,913</u>	<u>9</u>	<u>1,667</u>
Disbursements:					
Personal services	-	-	-	-	1,299
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	219,787	347,808	79,500	23,501	-
Total disbursements	<u>219,787</u>	<u>347,808</u>	<u>79,500</u>	<u>23,501</u>	<u>1,299</u>
Excess (deficiency) of receipts over disbursements	<u>69,037</u>	<u>(7,784)</u>	<u>1,413</u>	<u>(23,492)</u>	<u>368</u>
Cash and investments - ending	<u>\$ 203,246</u>	<u>\$ 8,325</u>	<u>\$ 4,529</u>	<u>\$ -</u>	<u>\$ 368</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT-SPECIAL PURPOSE	USER FEE DRUG & ALCOHOL	LAW ENFORCEMENT CONT ED - MCSD	JURY FEES	REASSESSMENT
Cash and investments - beginning	\$ 1,319,402	\$ 40,646	\$ 37,778	\$ 41,993	\$ 705,270
Receipts:					
Taxes	1,567,434	-	-	-	431,211
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	51,502
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	48,266	9,266	4,927	1,200
Total receipts	1,567,434	48,266	9,266	4,927	483,913
Disbursements:					
Personal services	-	16,433	-	-	89,629
Supplies	758	1,155	-	7	14,120
Other services and charges	1,176,287	2,028	11,964	14,857	55,211
Capital outlay	-	-	1,344	-	107,027
Other disbursements	-	-	-	-	-
Total disbursements	1,177,045	19,616	13,308	14,864	265,987
Excess (deficiency) of receipts over disbursements	390,389	28,650	(4,042)	(9,937)	217,926
Cash and investments - ending	\$ 1,709,791	\$ 69,296	\$ 33,736	\$ 32,056	\$ 923,196

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	OPIOID RESTRICTED	OPIOID UNRESTRICTED	ADULT PROBATION	USERS FEE FUND	INFORMAL ADJ PROGRAM FEE
Cash and investments - beginning	\$ -	\$ -	\$ 96,796	\$ 126,023	\$ 1,445
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	81,992	34,746	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	4,707	-
Other receipts	-	-	92,925	71,425	360
Total receipts	<u>81,992</u>	<u>34,746</u>	<u>92,925</u>	<u>76,132</u>	<u>360</u>
Disbursements:					
Personal services	-	-	46,180	17,568	-
Supplies	-	-	923	-	-
Other services and charges	-	-	38,721	7,386	-
Capital outlay	-	-	-	2,650	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>85,824</u>	<u>27,604</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>81,992</u>	<u>34,746</u>	<u>7,101</u>	<u>48,528</u>	<u>360</u>
Cash and investments - ending	<u>\$ 81,992</u>	<u>\$ 34,746</u>	<u>\$ 103,897</u>	<u>\$ 174,551</u>	<u>\$ 1,805</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	COMM CORR DRUG COURT	SHERIFF GIFT/DONATIONS	ENVIROMENTAL CIVIL PENALTIES	MC DOG ORDINANCE FUND - 08
Cash and investments - beginning	\$ 80	\$ 976	\$ 4,693	\$ 19,830
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	396
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	100	-	130
Total receipts	-	100	-	526
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	379
Other services and charges	-	-	-	4,268
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	-	-	-	4,647
Excess (deficiency) of receipts over disbursements	-	100	-	(4,121)
Cash and investments - ending	\$ 80	\$ 1,076	\$ 4,693	\$ 15,709

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	TREASURERS TAX ROLL FUND	COMMISSIONERS TAX SALE TAXES	PROSECUTOR FORFEITURE FUND	LOCAL SOURCE E 9-1-1 FUNDING
Cash and investments - beginning	\$ 1,081	\$ 18,826	\$ 140,946	\$ 610,947
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	232,090
Fines and forfeits	-	-	-	-
Other receipts	-	41,126	2,804	-
Total receipts	-	41,126	2,804	232,090
Disbursements:				
Personal services	-	-	-	70,704
Supplies	-	-	3,161	686
Other services and charges	-	6,876	18,457	54,860
Capital outlay	-	-	20,721	17,340
Other disbursements	-	-	-	155,646
Total disbursements	-	6,876	42,339	299,236
Excess (deficiency) of receipts over disbursements	-	34,250	(39,535)	(67,146)
Cash and investments - ending	\$ 1,081	\$ 53,076	\$ 101,411	\$ 543,801

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	SEX OFFENDER REGISTRY	LAW ENFORCEMENT ASSET FORFEIT	SHERIFFS FORFEITURE FUND	EMA NONREVERTING
Cash and investments - beginning	\$ 10,287	\$ 3,719	\$ 2,163	\$ 9,735
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	1,620	-	2,130	50
Total receipts	<u>1,620</u>	<u>-</u>	<u>2,130</u>	<u>50</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	2,980	468
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>2,980</u>	<u>468</u>
Excess (deficiency) of receipts over disbursements	<u>1,620</u>	<u>-</u>	<u>(850)</u>	<u>(418)</u>
Cash and investments - ending	<u>\$ 11,907</u>	<u>\$ 3,719</u>	<u>\$ 1,313</u>	<u>\$ 9,317</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PERS PROP TAX AUDIT 2012/2014	CEMETERY BOARD NONREVERTING	WEIGHTS & MEASURES NON-REV	MIAMI CO SHOP WITH A COP	MIAMI CO WHEEL TAX/SURTAX
Cash and investments - beginning	\$ 50,983	\$ 30,882	\$ 600	\$ 750	\$ 1,773,743
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,500	-	-	945,277
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	15,882	4,589	-	-	-
Total receipts	15,882	6,089	-	-	945,277
Disbursements:					
Personal services	-	-	-	-	232,948
Supplies	-	-	-	-	251,871
Other services and charges	33,685	10,632	-	-	249,236
Capital outlay	-	-	-	-	298,630
Other disbursements	-	-	-	-	-
Total disbursements	33,685	10,632	-	-	1,032,685
Excess (deficiency) of receipts over disbursements	(17,803)	(4,543)	-	-	(87,408)
Cash and investments - ending	\$ 33,180	\$ 26,339	\$ 600	\$ 750	\$ 1,686,335

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DEA ASSET FORFEITURE FUND	DRUG COURT USER FEE	CORONER SEIZURE FUND	DIRECT DEPOSIT	AMERICAN FAMILY INSURANCE
Cash and investments - beginning	\$ 3,822	\$ 12,462	\$ -	\$ -	\$ 1,915
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	43	8,430	1,500	5,180,544	11,559
Total receipts	<u>43</u>	<u>8,430</u>	<u>1,500</u>	<u>5,180,544</u>	<u>11,559</u>
Disbursements:					
Personal services	-	-	-	-	11,578
Supplies	1,428	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	2,000	-	-	-	-
Other disbursements	-	379	-	5,180,544	-
Total disbursements	<u>3,428</u>	<u>379</u>	<u>-</u>	<u>5,180,544</u>	<u>11,578</u>
Excess (deficiency) of receipts over disbursements	<u>(3,385)</u>	<u>8,051</u>	<u>1,500</u>	<u>-</u>	<u>(19)</u>
Cash and investments - ending	<u>\$ 437</u>	<u>\$ 20,513</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 1,896</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	GPA	DELTA DENTAL	AMERICAN UNITED LIFE	YMCA MEMBERSHIP	AMERICAN FIDELITY
Cash and investments - beginning	\$ 164	\$ 2,942	\$ -	\$ 334	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	159,107	67,631	2,627	8,464	48,161
Total receipts	<u>159,107</u>	<u>67,631</u>	<u>2,627</u>	<u>8,464</u>	<u>48,161</u>
Disbursements:					
Personal services	159,271	67,284	2,627	8,464	48,129
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	17
Total disbursements	<u>159,271</u>	<u>67,284</u>	<u>2,627</u>	<u>8,464</u>	<u>48,146</u>
Excess (deficiency) of receipts over disbursements	<u>(164)</u>	<u>347</u>	<u>-</u>	<u>-</u>	<u>15</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,289</u>	<u>\$ -</u>	<u>\$ 334</u>	<u>\$ 15</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	SUN LIFE	VOLUNTARY PERF	PAYROLL MISC W/H	GARNISHMENT	UNITED WAY
Cash and investments - beginning	\$ -	\$ -	\$ 4,285	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	34,596	36,637	-	2,198	860
Total receipts	<u>34,596</u>	<u>36,637</u>	<u>-</u>	<u>2,198</u>	<u>860</u>
Disbursements:					
Personal services	34,288	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	36,637	-	2,198	860
Total disbursements	<u>34,288</u>	<u>36,637</u>	<u>-</u>	<u>2,198</u>	<u>860</u>
Excess (deficiency) of receipts over disbursements	<u>308</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 308</u>	<u>\$ -</u>	<u>\$ 4,285</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, 2022

	SUPPORT AND MISC.	LIT PROPERTY TAX RELIEF	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT
Cash and investments - beginning	\$ -	\$ 557,374	\$ -	\$ 93,344	\$ -
Receipts:					
Taxes	-	6,952,989	3,800,409	1,711,040	2,622,780
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	34,404	-	-	-	-
Total receipts	34,404	6,952,989	3,800,409	1,711,040	2,622,780
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	3,800,408	1,639,237	2,622,780
Capital outlay	-	-	-	-	-
Other disbursements	34,404	7,040,203	-	-	-
Total disbursements	34,404	7,040,203	3,800,408	1,639,237	2,622,780
Excess (deficiency) of receipts over disbursements	-	(87,214)	1	71,803	-
Cash and investments - ending	\$ -	\$ 470,160	\$ 1	\$ 165,147	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	YMCA RURAL TRANSIT	LOCAL EMER PLAN & R.T.K.	MIAMI CO SHERIFF RESERVE	VICTIMS ADVOCATE	CFDA 97.042 EMA PERFORMANCE
Cash and investments - beginning	\$ -	\$ 32,098	\$ 1,325	\$ 5,995	\$ 21,544
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	598,786	4,151	-	42,764	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>598,786</u>	<u>4,151</u>	<u>-</u>	<u>42,764</u>	<u>-</u>
Disbursements:					
Personal services	-	640	-	35,938	-
Supplies	-	-	175	832	-
Other services and charges	598,786	19	-	-	21,544
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>598,786</u>	<u>659</u>	<u>175</u>	<u>36,770</u>	<u>21,544</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>3,492</u>	<u>(175)</u>	<u>5,994</u>	<u>(21,544)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 35,590</u>	<u>\$ 1,150</u>	<u>\$ 11,989</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CFDA 21.027 CSFRF	CFDA 93.658 FOSTER CARE IV-E	CFDA 14.228 OCRA COVID GRANT	CFDA 14.228 CBDG GRANT	ARP GRANT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 2,039,698
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,166	4,558	48,944	230,836	3,449,284
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	10,000	37,008	142
Total receipts	1,166	4,558	58,944	267,844	3,449,426
Disbursements:					
Personal services	-	-	-	-	46,279
Supplies	-	-	-	-	276,756
Other services and charges	-	-	55,864	259,059	125,045
Capital outlay	-	-	-	-	1,008,689
Other disbursements	-	-	-	-	500,000
Total disbursements	-	-	55,864	259,059	1,956,769
Excess (deficiency) of receipts over disbursements	1,166	4,558	3,080	8,785	1,492,657
Cash and investments - ending	\$ 1,166	\$ 4,558	\$ 3,080	\$ 8,785	\$ 3,532,355

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CFDA 20.600 OPO CHIRP	SOIL & WATER GRANT	IDJ COMM SUPER GRANT	COMM CORRECTIONS GRANT 2020	IN DOC PROBATION GRANT
Cash and investments - beginning	\$ 95	\$ 153	\$ 127,308	\$ 1,905	\$ 223,707
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	4,186	-	-	221,423	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	21,000	-	-	-
Total receipts	4,186	21,000	-	221,423	-
Disbursements:					
Personal services	-	20,017	-	207,378	-
Supplies	-	-	-	-	-
Other services and charges	4,517	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	179,395
Total disbursements	4,517	20,017	-	207,378	179,395
Excess (deficiency) of receipts over disbursements	(331)	983	-	14,045	(179,395)
Cash and investments - ending	\$ (236)	\$ 1,136	\$ 127,308	\$ 15,950	\$ 44,312

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PROBATION DUKES FOUNDATION	CFDA 16.585 DRUG COURT GRANT	COMM CORR DRUG COURT GRANT	PROBLEM SOLVING COURT GRANT
Cash and investments - beginning	\$ -	\$ 80	\$ 25,605	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	19,100	-	219,550	8,000
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>19,100</u>	<u>-</u>	<u>219,550</u>	<u>8,000</u>
Disbursements:				
Personal services	-	-	91,784	-
Supplies	-	-	122	-
Other services and charges	19,100	-	132,090	2,023
Capital outlay	-	-	-	-
Other disbursements	-	-	-	890
Total disbursements	<u>19,100</u>	<u>-</u>	<u>223,996</u>	<u>2,913</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(4,446)</u>	<u>5,087</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 80</u>	<u>\$ 21,159</u>	<u>\$ 5,087</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DOC CRRP	2021 DOC CRRP	CFDA 93.788 SIM OPIOID GRANT	VAPE TEST GRANT
Cash and investments - beginning	\$ 707	\$ 16,046	\$ 135,804	\$ 500
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	56,319	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>56,319</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	-	-	14,120	-
Supplies	-	-	-	-
Other services and charges	43,052	15,646	12,542	-
Capital outlay	-	-	-	-
Other disbursements	-	-	1,121	-
Total disbursements	<u>43,052</u>	<u>15,646</u>	<u>27,783</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>13,267</u>	<u>(15,646)</u>	<u>(27,783)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 13,974</u>	<u>\$ 400</u>	<u>\$ 108,021</u>	<u>\$ 500</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CFDA 93.323 COVID TEST SITE #2	'21 ADMIN HEALTH GRANT	IN DOC PROBATION GRANT #2	CFDA 93.069 '22 HEALTH PREP	'22 PRETRIAL SERVICES GRANT
Cash and investments - beginning	\$ 73,008	\$ 141,657	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	107,988	25,000	57,412
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	107,988	25,000	57,412
Disbursements:					
Personal services	26,635	-	101,148	9,355	46,210
Supplies	-	-	-	-	-
Other services and charges	-	-	3,758	15,000	-
Capital outlay	-	-	1,488	-	-
Other disbursements	-	141,657	-	-	-
Total disbursements	26,635	141,657	106,394	24,355	46,210
Excess (deficiency) of receipts over disbursements	(26,635)	(141,657)	1,594	645	11,202
Cash and investments - ending	\$ 46,373	\$ -	\$ 1,594	\$ 645	\$ 11,202

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	'22 PROB SERVICE DOG GRANT	'22 PROB INCENTIVES GRANT	LR & BRIDGE MATCHING GRANT '21	CFDA 97.042 EMA COMPETITIVE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	924,621	39,819
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	500	500	-	-
Total receipts	<u>500</u>	<u>500</u>	<u>924,621</u>	<u>39,819</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	500	247	-	39,819
Capital outlay	-	-	898,882	-
Other disbursements	-	-	-	-
Total disbursements	<u>500</u>	<u>247</u>	<u>898,882</u>	<u>39,819</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>253</u>	<u>25,739</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 253</u>	<u>\$ 25,739</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CFDA 97.042 EMA SALARY REIMB	CFDA 21.032 LATC FUND	LAW ENFORCE TRAINING GRANT	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 32,619,239
Receipts:				
Taxes	-	-	-	59,104,127
Licenses and permits	-	-	-	42,446
Intergovernmental receipts	20,361	50,000	-	18,614,587
Charges for services	-	-	-	1,994,734
Fines and forfeits	-	-	-	133,221
Other receipts	-	-	44,248	17,277,096
Total receipts	<u>20,361</u>	<u>50,000</u>	<u>44,248</u>	<u>97,166,211</u>
Disbursements:				
Personal services	-	-	-	17,810,722
Supplies	-	-	-	2,740,447
Other services and charges	20,361	-	-	46,661,705
Capital outlay	-	-	-	5,069,169
Other disbursements	-	-	-	20,290,395
Total disbursements	<u>20,361</u>	<u>-</u>	<u>-</u>	<u>92,572,438</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>50,000</u>	<u>44,248</u>	<u>4,593,773</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 44,248</u>	<u>\$ 37,213,012</u>

OTHER INFORMATION

MIAMI COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Miami County Building Corporation	New Jail	\$ 1,031,500	07/01/16	01/01/33
Pitney Bowes	Mailer System	6,067	07/18/22	07/18/27
Republic First National	Highway Equipment	158,316	10/30/18	10/30/23
US Bank	Purdue Extension	<u>2,091</u>	12/20/18	12/20/23
Total governmental activities		<u>1,197,974</u>		
Total of annual lease payments		<u>\$ 1,197,974</u>		

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose	
Governmental activities:		
Notes and Loans Payable	Highway Garage Build Operate Transfer	\$ 4,020,538
		<u>\$ 202,532</u>
Totals		<u>\$ 4,020,538</u>
		<u>\$ 202,532</u>

MIAMI COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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	\$ 140,398
Infrastructure	61,871,818
Buildings	26,710,349
Improvements other than buildings	93,152
Machinery, equipment, and vehicles	<u>7,394,371</u>
Total governmental activities	<u>96,210,088</u>
Total capital assets	<u><u>\$ 96,210,088</u></u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.