

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

FINANCIAL STATEMENT AUDIT REPORT

OF

MIAMI COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**

07/10/2024



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Mary Brown	01-01-23 to 12-31-24
County Treasurer	Annette Phillippo	01-01-23 to 12-31-24
Clerk of the Circuit Court	Sherry Raber	01-01-23 to 12-31-24
County Sheriff	Timothy S. Hunter	01-01-23 to 12-31-24
County Recorder	Paul Wilson	01-01-23 to 12-31-24
President of the Board of County Commissioners	Alan Hunt	01-01-23 to 12-31-24
President of the County Council	Sandy Chittum	01-01-23 to 12-31-24



## 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, 2023, 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, 2023, 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, 2023, 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)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, 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 June 18, 2024, 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

June 18, 2024

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Sheriff Inmate Trust	\$ 25,285	\$ 291,026	\$ 297,349	\$ 18,962
Clerk Trust	857,548	2,975,260	2,889,851	942,957
COUNTY GENERAL	6,463,106	12,597,155	9,993,626	9,066,635
ACCIDENT REPORT	18,572	3,492	11,910	10,154
CAMPAIGN FINANCE ENFORCEMENT	350	-	-	350
LIT-ECONOMIC DEVELOPMENT	3,237,540	1,570,223	2,367,469	2,440,294
CITY & TOWN COURT COST	43,666	9,769	-	53,435
CLERK'S RECORDS PERPETUATION	181,906	39,701	21,385	200,222
COMMUNITY CORRECTIONS	173,562	141,831	158,555	156,838
COMMUNITY TRANSITION PROG	128,605	1,475	-	130,080
CONGRESSIONAL SCHOOL INT	22,891	501	1,199	22,193
CONGRESSIONAL SCHOOL PRIN	30,826	-	-	30,826
SALES DISCLOSURE-COUNTY SHARE	56,540	7,545	857	63,228
CUMULATIVE BRIDGE	583,804	571,890	542,843	612,851
CUMULATIVE COURTHOUSE	607,679	488,330	565,502	530,507
DRUG FREE COMMUNITY	20,082	35,042	45,804	9,320
ENHANCED ACCESS FUND	27,519	13,758	6,155	35,122
FIREARMS TRAINING	17,739	-	17,489	250
GENERAL DRAIN IMPROVEMENT	193,224	24,705	30,560	187,369
HEALTH	904,316	466,314	322,155	1,048,475
ID SECURITY PROTECTION	21,491	4,529	7,329	18,691
LOCAL HEALTH MAINTENANCE	68,120	33,139	45,330	55,929
LOCAL ROAD & STREET	486,226	623,440	566,465	543,201
LIT PUBLIC SAFETY-COUNTY SHARE	369,869	853,796	700,000	523,665
MVH RESTRICTED	1,324,851	2,007,435	2,015,561	1,316,725
MISDEMEANANT	18,255	22,009	23,813	16,451
MOTOR VEHICLE HIGHWAY	2,438,944	2,044,642	2,377,911	2,105,675
PLAT BOOK	57,680	17,740	11,538	63,882
RAINY DAY FUND	2,321,422	360,000	201,394	2,480,028
RECORDER'S RECORDS PERP	216,312	78,265	75,709	218,868
RIVERBOAT	833,979	124,675	-	958,654
SHERIFF'S PENSION TRUST	20,692	34,866	37,281	18,277
SUPPL PUBLIC DEFENDER SVCS	173,067	8,300	19,985	161,382
SURPLUS TAX	22,446	18,422	11,259	29,609
SURVEYOR'S CORNER PERPETUATION	91,327	22,880	12,500	101,707
TAX SALE FEES	51,443	36,717	28,423	59,737
TAX SALE REDEMPTION	8,623	61,977	54,668	15,932
TAX SALE SURPLUS	488,075	694,049	457,382	724,742
LOCAL HEALTH DEPT TRUST ACCT	96,894	21,024	20,883	97,035
UNSAFE BUILDINGS	-	116,627	116,627	-
GAL/CASA	64,378	27,013	16,650	74,741
ELECTION & REGISTRATION	830	1,050	-	1,880
AUDITORS INELIGIBLE DEDUCTIONS	23,217	-	552	22,665
CO ELECTED OFFICIALS TRAINING	13,478	5,381	9,030	9,829
CO OFFENDER TRANSPORTATION	250	628	-	878
STATEWIDE 9-1-1	532,160	539,287	812,378	259,069
ADULT PROBATION ADMIN	34,533	20,399	15,108	39,824
JUVENILE PROBATION ADMIN	19,724	14,678	-	34,402
COUNTY USER FEE	2,085	35,398	6,444	31,039
DRAINAGE CONST/RECONST	-	871	871	-
DRAINAGE MAINTENANCE	917,883	272,835	179,314	1,011,404
MIAMI CO EMPL. BEN. TR.	955,498	1,215,556	1,695,603	475,451
DEFERRED COMP	693	34,828	34,828	693
FEDERAL WITHHOLDING	-	653,297	653,297	-
SOCIAL SECURITY	17	622,268	622,268	17
LOCAL OPTION TAX	-	202,283	202,283	-
RETIREMENT (PERF)	-	206,293	206,293	-
Sheriff Retirement	83	24,431	24,431	83
GROSS STATE TAX	-	257,959	257,959	-
SETTLEMENT	-	36,296,476	36,209,222	87,254

MIAMI COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
WHEEL/SURTAX COMBINED	644	837,100	837,181	563
CVET AGENCY	-	163,978	163,978	-
WEED LIEN COLLECTIONS	-	60,621	60,607	14
SEWAGE COLLECTIONS	-	58,007	58,007	-
FINANCIAL INST. TAX	-	179,028	179,027	1
FINES & FORFEITURES	26	6,863	4,732	2,157
INFRACTION JUDGEMENTS	5,291	63,861	64,243	4,909
OVERWEIGHT VEHICLE FINES	-	620	620	-
SPECIAL DEATH BENEFIT	295	3,340	3,395	240
SALES DISCLOSURE-STATE SHARE	520	7,545	7,505	560
CORONERS TRAINING & CON'T ED	236	2,839	2,818	257
INTERSTATE COMPACT-STATE SHARE	-	625	563	62
MTG RECORDING FEES-STATE SHARE	185	2,275	2,315	145
CANINE RESEARCH AND EDUCATION	-	114	114	-
SEX & VIOLENT OFFEND-STATE	25	150	155	20
CHILD RESTRAINT VIOLATION FINE	199	425	624	-
EDUCATION PLATE FEES AGENCY	-	169	150	19
RIVERBOAT REVENUE SHARING	-	202,227	202,227	-
INNKEEPERS TAX	6,068	81,329	80,676	6,721
93.563 PROSECUTOR SHARE PCA	4,584	1,039	812	4,811
93.563 TITLE IV-D INCENTIVE	64,378	18,375	27,026	55,727
4-D PROSECUTOR - NEW	78,314	27,634	23,675	82,273
4-D CLERK 1999	225	-	-	225
4-D CLERK 2000	27,528	18,375	19,511	26,392
Treasurer Trust	1,098,170	898,210	1,098,170	898,210
Sheriff Commissary	203,245	222,964	265,844	160,365
Clerk ISETS	8,325	321,732	318,696	11,361
Tourism	4,529	80,790	82,030	3,289
LIT-SPECIAL PURPOSE	1,709,791	1,705,674	1,371,013	2,044,452
USER FEE DRUG & ALCOHOL	69,296	36,104	19,444	85,956
LAW ENFORCEMENT CONT ED - MCSD	33,737	4,429	37,559	607
JURY FEES	32,057	10,540	12,256	30,341
REASSESSMENT	923,197	333,430	359,770	896,857
PROSECUTOR FORFEITURE FUND	101,412	8,779	17,848	92,343
OPIOID RESTRICTED	81,992	23,178	-	105,170
OPIOID UNRESTRICTED	34,746	6,217	-	40,963
ADULT PROBATION	103,896	88,258	73,731	118,423
USERS FEE FUND	174,551	95,443	25,953	244,041
INFORMAL ADJ PROGRAM FEE	1,805	120	-	1,925
COMM CORR DRUG COURT	80	-	-	80
SHERIFF GIFT/DONATIONS	1,076	12	-	1,088
ENVIROMENTAL CIVIL PENALTIES	4,693	-	-	4,693
MC DOG ORDINANCE FUND - 08	15,710	681	8,604	7,787
TREASURERS TAX ROLL FUND	1,081	-	-	1,081
COMMISSIONERS TAX SALE TAXES	53,076	-	-	53,076
LOCAL SOURCE E 9-1-1 FUNDING	543,801	89,309	122,535	510,575
SEX OFFENDER REGISTRY	11,907	1,350	-	13,257
LAW ENFORCEMENT ASSET FORFEIT	3,719	-	-	3,719
SHERIFFS FORFEITURE FUND	1,314	-	1,134	180
EMA NONREVERTING	9,318	1,500	685	10,133
PERS PROP TAX AUDIIT 2012/2014	33,181	14,717	3,540	44,358
CEMETERY BOARD NONREVERTING	26,339	732	492	26,579
WEIGHTS & MEASURES NON-REV	600	-	-	600
MIAMI CO SHOP WITH A COP	750	-	-	750
MIAMI CO WHEEL TAX/SURTAX	1,686,334	711,109	799,771	1,597,672
DEA ASSET FORFEITURE FUND	437	30	-	467
DRUG COURT USER FEE	20,513	1,910	56	22,367
CORONER SEIZURE FUND	1,500	-	-	1,500
DIRECT DEPOSIT	-	5,968,390	5,968,390	-
AMERICAN FAMILY INSURANCE	1,896	11,533	11,533	1,896

MIAMI COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
GPA	-	158,825	130,608	28,217
DELTA DENTAL	3,288	70,436	70,263	3,461
AMERICAN UNITED LIFE	-	1,515	1,482	33
YMCA MEMBERSHIP	334	11,207	11,207	334
AMERICAN FIDELITY	15	49,965	49,961	19
SUN LIFE	309	34,349	34,251	407
VOLUNTARY PERF	-	33,209	33,209	-
PAYROLL MISC W/H	4,285	-	-	4,285
GARNISHMENT	-	3,450	3,450	-
UNITED WAY	-	696	696	-
SUPPORT AND MISC.	-	35,201	35,201	-
LIT PROPERTY TAX RELIEF	470,160	7,596,668	7,518,815	548,013
LIT CERTIFIED SHARES	1	4,152,234	4,152,234	1
LIT PUBLIC SAFETY	165,147	1,878,949	1,790,991	253,105
LIT ECONOMIC DEVELOPMENT	-	2,865,586	2,865,586	-
YMCA RURAL TRANSIT	-	759,455	759,455	-
LOCAL EMER PLAN & R.T.K.	35,590	4,045	10,590	29,045
MIAMI CO SHERIFF RESERVE	1,150	-	826	324
VICTIMS ADVOCATE	11,989	37,763	38,400	11,352
CFDA 21.027 CSFRF	1,166	2,331	-	3,497
CFDA 93.658 FOSTER CARE IV-E	4,558	3,941	-	8,499
CFDA 97.042 EMPG DY 2022	-	20,961	20,961	-
CFDA 14.228 OCRA COVID GRANT	3,080	-	3,080	-
CFDA 14.228 CBDG GRANT	8,785	4,080	4,080	8,785
ARP GRANT	3,532,355	54,900	741,413	2,845,842
CFDA 20.600 OPO CHIRP	(236)	2,965	3,030	(301)
COMMUNITY CORR GRANT	-	222,853	210,745	12,108
SOIL & WATER GRANT	1,136	22,000	20,102	3,034
IDJ COMM SUPER GRANT	127,308	-	32,940	94,368
COMM CORRECTIONS GRANT 2020	15,950	-	5,966	9,984
IN DOC PROBATION GRANT	44,312	125,575	141,049	28,838
PROBATION DUKES FOUNDATION	-	19,400	19,400	-
CFDA 16.585 DRUG COURT GRANT	80	-	-	80
COMM CORR DRUG COURT GRANT	21,158	159,555	175,584	5,129
PROBLEM SOLVING COURT GRANT	5,087	-	5,051	36
DOC CRRP	13,973	1,976	-	15,949
2021 DOC CRRP	400	132,442	97,729	35,113
CFDA 93.788 SIM OPIOD GRANT	108,021	-	108,020	1
VAPE TEST GRANT	500	-	-	500
CFDA 93.323 COVID TEST SITE #2	46,373	-	965	45,408
IN DOC PROBATION GRANT #2	1,594	17,623	-	19,217
CFDA 93.069 '22 HEALTH PREP	645	-	645	-
22 PRETRIAL SERVICES GRANT	11,202	-	1,850	9,352
22 PROB SERVICE DOG GRANT	-	1,200	1,197	3
22 PROB INCENTIVES GRANT	253	6,000	-	6,253
LR & BRIDGE MATCHING GRANT '21	25,739	-	25,739	-
SCHOOL LIAISON GRANT	-	247,500	7,470	240,030
CFDA 97.047 EMA MITIGATION	-	17,000	18,457	(1,457)
CFDA 21.032 LATC FUND	50,000	50,000	-	100,000
CFDA 93.069 '23 HEALTH PREP	377	28,803	17,587	11,593
LAW ENFORCE TRAINING GRANT	44,248	22,124	14,778	51,594
LHD INCENTIVE FUNDS	-	850	387	463
LR & BRIDGE MATCHING GRANT '22	-	649,417	643,505	5,912
LR & BRIDGE MATCHING GRANT '23	-	970,168	836,987	133,181
Totals	<u>\$ 37,216,229</u>	<u>\$ 99,704,377</u>	<u>\$ 98,008,255</u>	<u>\$ 38,912,351</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.* 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 2023 totaled \$1,123,000.

**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.

OTHER INFORMATION

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Sheriff Inmate Trust	Clerk Trust	COUNTY GENERAL	ACCIDENT REPORT	CAMPAIGN FINANCE ENFORCEMENT
Cash and investments - beginning	\$ 25,285	\$ 857,548	\$ 6,463,106	\$ 18,572	\$ 350
Receipts:					
Taxes	-	-	6,774,084	-	-
Licenses and permits	-	-	615	-	-
Intergovernmental receipts	-	-	3,299,520	-	-
Charges for services	-	-	374,090	-	-
Fines and forfeits	-	-	137,526	-	-
Other receipts	291,026	2,975,260	2,011,320	3,492	-
Total receipts	<u>291,026</u>	<u>2,975,260</u>	<u>12,597,155</u>	<u>3,492</u>	<u>-</u>
Disbursements:					
Personal services	-	-	8,106,268	-	-
Supplies	-	-	246,668	528	-
Other services and charges	-	-	1,317,774	11,382	-
Capital outlay	-	-	320,948	-	-
Other disbursements	297,349	2,889,851	1,968	-	-
Total disbursements	<u>297,349</u>	<u>2,889,851</u>	<u>9,993,626</u>	<u>11,910</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(6,323)</u>	<u>85,409</u>	<u>2,603,529</u>	<u>(8,418)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 18,962</u>	<u>\$ 942,957</u>	<u>\$ 9,066,635</u>	<u>\$ 10,154</u>	<u>\$ 350</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	LIT-ECONOMIC DEVELOPMENT	CITY & TOWN COURT COST	CLERK'S RECORDS PERPETUATION	COMMUNITY CORRECTIONS
Cash and investments - beginning	\$ 3,237,540	\$ 43,666	\$ 181,906	\$ 173,562
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	1,536,802	-	479	2,450
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	33,421	9,769	39,222	139,381
Total receipts	1,570,223	9,769	39,701	141,831
Disbursements:				
Personal services	-	-	3,265	90,295
Supplies	-	-	-	6,947
Other services and charges	657,397	-	-	61,313
Capital outlay	471,301	-	18,120	-
Other disbursements	1,238,771	-	-	-
Total disbursements	2,367,469	-	21,385	158,555
Excess (deficiency) of receipts over (under) disbursements	(797,246)	9,769	18,316	(16,724)
Cash and investments - ending	\$ 2,440,294	\$ 53,435	\$ 200,222	\$ 156,838

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	COMMUNITY TRANSITION PROG	CONGRESSIONAL SCHOOL INT	CONGRESSIONAL SCHOOL PRIN
Cash and investments - beginning	\$ 128,605	\$ 22,891	\$ 30,826
Receipts:			
Taxes	-	-	-
Licenses and permits	-	-	-
Intergovernmental receipts	1,475	-	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Other receipts	-	501	-
Total receipts	<u>1,475</u>	<u>501</u>	<u>-</u>
Disbursements:			
Personal services	-	-	-
Supplies	-	-	-
Other services and charges	-	-	-
Capital outlay	-	-	-
Other disbursements	-	1,199	-
Total disbursements	<u>-</u>	<u>1,199</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,475</u>	<u>(698)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 130,080</u>	<u>\$ 22,193</u>	<u>\$ 30,826</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	SALES DISCLOSURE-COUNTY SHARE	CUMULATIVE BRIDGE	CUMULATIVE COURTHOUSE	DRUG FREE COMMUNITY
Cash and investments - beginning	\$ 56,540	\$ 583,804	\$ 607,679	\$ 20,082
Receipts:				
Taxes	-	319,710	449,914	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	240,880	38,416	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	7,545	11,300	-	35,042
Total receipts	<u>7,545</u>	<u>571,890</u>	<u>488,330</u>	<u>35,042</u>
Disbursements:				
Personal services	-	70,861	-	10,350
Supplies	857	40,928	-	161
Other services and charges	-	431,054	361,958	35,293
Capital outlay	-	-	203,544	-
Other disbursements	-	-	-	-
Total disbursements	<u>857</u>	<u>542,843</u>	<u>565,502</u>	<u>45,804</u>
Excess (deficiency) of receipts over (under) disbursements	<u>6,688</u>	<u>29,047</u>	<u>(77,172)</u>	<u>(10,762)</u>
Cash and investments - ending	<u>\$ 63,228</u>	<u>\$ 612,851</u>	<u>\$ 530,507</u>	<u>\$ 9,320</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	ENHANCED ACCESS FUND	FIREARMS TRAINING	GENERAL DRAIN MPROVEMENT	HEALTH
Cash and investments - beginning	\$ 27,519	\$ 17,739	\$ 193,224	\$ 904,316
Receipts:				
Taxes	-	-	-	311,975
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	92,460
Charges for services	13,758	-	-	32,152
Fines and forfeits	-	-	-	-
Other receipts	-	-	24,705	29,727
Total receipts	<u>13,758</u>	<u>-</u>	<u>24,705</u>	<u>466,314</u>
Disbursements:				
Personal services	-	-	-	270,978
Supplies	-	521	-	17,531
Other services and charges	6,155	12,412	-	30,516
Capital outlay	-	4,556	-	3,130
Other disbursements	-	-	30,560	-
Total disbursements	<u>6,155</u>	<u>17,489</u>	<u>30,560</u>	<u>322,155</u>
Excess (deficiency) of receipts over (under) disbursements	<u>7,603</u>	<u>(17,489)</u>	<u>(5,855)</u>	<u>144,159</u>
Cash and investments - ending	<u>\$ 35,122</u>	<u>\$ 250</u>	<u>\$ 187,369</u>	<u>\$ 1,048,475</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	ID SECURITY PROTECTION	LOCAL HEALTH MAINTENANCE	LOCAL ROAD & STREET	LIT PUBLIC SAFETY-COUNTY SHARE
Cash and investments - beginning	\$ 21,491	\$ 68,120	\$ 486,226	\$ 369,869
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	33,139	618,640	843,494
Charges for services	4,529	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	4,800	10,302
Total receipts	<u>4,529</u>	<u>33,139</u>	<u>623,440</u>	<u>853,796</u>
Disbursements:				
Personal services	-	45,330	-	218,557
Supplies	-	-	300,907	87,115
Other services and charges	7,329	-	-	394,328
Capital outlay	-	-	265,558	-
Other disbursements	-	-	-	-
Total disbursements	<u>7,329</u>	<u>45,330</u>	<u>566,465</u>	<u>700,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(2,800)</u>	<u>(12,191)</u>	<u>56,975</u>	<u>153,796</u>
Cash and investments - ending	<u>\$ 18,691</u>	<u>\$ 55,929</u>	<u>\$ 543,201</u>	<u>\$ 523,665</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	MVH RESTRICTED	MISDEMEANANT	MOTOR VEHICLE HIGHWAY	PLAT BOOK
Cash and investments - beginning	\$ 1,324,851	\$ 18,255	\$ 2,438,944	\$ 57,680
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	2,007,435	22,009	2,007,435	-
Charges for services	-	-	-	17,740
Fines and forfeits	-	-	-	-
Other receipts	-	-	37,207	-
Total receipts	<u>2,007,435</u>	<u>22,009</u>	<u>2,044,642</u>	<u>17,740</u>
Disbursements:				
Personal services	-	23,813	1,695,730	-
Supplies	823,258	-	361,124	-
Other services and charges	1,192,303	-	226,590	11,538
Capital outlay	-	-	94,467	-
Other disbursements	-	-	-	-
Total disbursements	<u>2,015,561</u>	<u>23,813</u>	<u>2,377,911</u>	<u>11,538</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(8,126)</u>	<u>(1,804)</u>	<u>(333,269)</u>	<u>6,202</u>
Cash and investments - ending	<u>\$ 1,316,725</u>	<u>\$ 16,451</u>	<u>\$ 2,105,675</u>	<u>\$ 63,882</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	RAINY DAY FUND	RECORDER'S RECORDS PERP	RIVERBOAT	SHERIFF'S PENSION TRUST	SUPPL PUBLIC DEFENDER SVCS
Cash and investments - beginning	\$ 2,321,422	\$ 216,312	\$ 833,979	\$ 20,692	\$ 173,067
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	124,675	-	-
Charges for services	-	78,265	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	360,000	-	-	34,866	8,300
Total receipts	360,000	78,265	124,675	34,866	8,300
Disbursements:					
Personal services	-	21,426	-	37,281	15,181
Supplies	-	519	-	-	-
Other services and charges	29,412	53,764	-	-	4,804
Capital outlay	171,982	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	201,394	75,709	-	37,281	19,985
Excess (deficiency) of receipts over (under) disbursements	158,606	2,556	124,675	(2,415)	(11,685)
Cash and investments - ending	\$ 2,480,028	\$ 218,868	\$ 958,654	\$ 18,277	\$ 161,382

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION	TAX SALE FEES	TAX SALE REDEMPTION
Cash and investments - beginning	\$ 22,446	\$ 91,327	\$ 51,443	\$ 8,623
Receipts:				
Taxes	18,422	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	22,880	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	36,717	61,977
Total receipts	<u>18,422</u>	<u>22,880</u>	<u>36,717</u>	<u>61,977</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	11,259	-	28,423	54,668
Capital outlay	-	12,500	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>11,259</u>	<u>12,500</u>	<u>28,423</u>	<u>54,668</u>
Excess (deficiency) of receipts over (under) disbursements	<u>7,163</u>	<u>10,380</u>	<u>8,294</u>	<u>7,309</u>
Cash and investments - ending	<u>\$ 29,609</u>	<u>\$ 101,707</u>	<u>\$ 59,737</u>	<u>\$ 15,932</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	TAX SALE SURPLUS	LOCAL HEALTH DEPT TRUST ACCT	UNSAFE BUILDINGS	GAL/CASA	ELECTION & REGISTRATION
Cash and investments - beginning	\$ 488,075	\$ 96,894	\$ -	\$ 64,378	\$ 830
Receipts:					
Taxes	694,049	-	-	-	-
Licenses and permits	-	-	116,627	-	-
Intergovernmental receipts	-	21,024	-	27,013	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	1,050
Total receipts	<u>694,049</u>	<u>21,024</u>	<u>116,627</u>	<u>27,013</u>	<u>1,050</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	457,382	20,883	-	16,650	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	116,627	-	-
Total disbursements	<u>457,382</u>	<u>20,883</u>	<u>116,627</u>	<u>16,650</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>236,667</u>	<u>141</u>	<u>-</u>	<u>10,363</u>	<u>1,050</u>
Cash and investments - ending	<u>\$ 724,742</u>	<u>\$ 97,035</u>	<u>\$ -</u>	<u>\$ 74,741</u>	<u>\$ 1,880</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	AUDITORS INELIGIBLE DEDUCTIONS	CO ELECTED OFFICIALS TRAINING	CO OFFENDER TRANSPORTATION	STATEWIDE 9-1-1
Cash and investments - beginning	\$ 23,217	\$ 13,478	\$ 250	\$ 532,160
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	4,576	-	539,031
Fines and forfeits	-	-	-	-
Other receipts	-	805	628	256
Total receipts	-	5,381	628	539,287
Disbursements:				
Personal services	-	-	-	691,141
Supplies	-	-	-	-
Other services and charges	552	9,030	-	87,074
Capital outlay	-	-	-	26,090
Other disbursements	-	-	-	8,073
Total disbursements	552	9,030	-	812,378
Excess (deficiency) of receipts over (under) disbursements	(552)	(3,649)	628	(273,091)
Cash and investments - ending	\$ 22,665	\$ 9,829	\$ 878	\$ 259,069

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	ADULT PROBATION ADMIN	JUVENILE PROBATION ADMIN	COUNTY USER FEE	DRAINAGE CONST/RECONST
Cash and investments - beginning	\$ 34,533	\$ 19,724	\$ 2,085	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	871
Fines and forfeits	-	-	-	-
Other receipts	20,399	14,678	35,398	-
Total receipts	<u>20,399</u>	<u>14,678</u>	<u>35,398</u>	<u>871</u>
Disbursements:				
Personal services	15,108	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	6,444	871
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>15,108</u>	<u>-</u>	<u>6,444</u>	<u>871</u>
Excess (deficiency) of receipts over (under) disbursements	<u>5,291</u>	<u>14,678</u>	<u>28,954</u>	<u>-</u>
Cash and investments - ending	<u>\$ 39,824</u>	<u>\$ 34,402</u>	<u>\$ 31,039</u>	<u>\$ -</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	DRAINAGE MAINTENANCE	MIAMI CO EMPL. BEN. TR.	DEFERRED COMP	FEDERAL WITHHOLDING
Cash and investments - beginning	\$ 917,883	\$ 955,498	\$ 693	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	242,275	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	30,560	1,215,556	34,828	653,297
Total receipts	<u>272,835</u>	<u>1,215,556</u>	<u>34,828</u>	<u>653,297</u>
Disbursements:				
Personal services	-	1,695,603	-	-
Supplies	-	-	-	-
Other services and charges	154,609	-	-	-
Capital outlay	-	-	-	-
Other disbursements	24,705	-	34,828	653,297
Total disbursements	<u>179,314</u>	<u>1,695,603</u>	<u>34,828</u>	<u>653,297</u>
Excess (deficiency) of receipts over (under) disbursements	<u>93,521</u>	<u>(480,047)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,011,404</u>	<u>\$ 475,451</u>	<u>\$ 693</u>	<u>\$ -</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	SOCIAL SECURITY	LOCAL OPTION TAX	RETIREMENT (PERF)	Sheriff Retirement	GROSS STATE TAX
Cash and investments - beginning	\$ 17	\$ -	\$ -	\$ 83	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	622,268	202,283	206,293	24,431	257,959
Total receipts	<u>622,268</u>	<u>202,283</u>	<u>206,293</u>	<u>24,431</u>	<u>257,959</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	622,268	202,283	206,293	24,431	257,959
Total disbursements	<u>622,268</u>	<u>202,283</u>	<u>206,293</u>	<u>24,431</u>	<u>257,959</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ 17</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83</u>	<u>\$ -</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	SETTLEMENT	WHEEL/SURTAX COMBINED	CVET AGENCY	WEED LIEN COLLECTIONS
Cash and investments - beginning	\$ -	\$ 644	\$ -	\$ -
Receipts:				
Taxes	32,550,033	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	3,746,443	837,100	163,978	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	60,621
Total receipts	<u>36,296,476</u>	<u>837,100</u>	<u>163,978</u>	<u>60,621</u>
Disbursements:				
Personal services	7,968,208	-	-	-
Supplies	485,324	-	-	-
Other services and charges	27,410,818	-	163,978	30,610
Capital outlay	344,872	837,181	-	-
Other disbursements	-	-	-	29,997
Total disbursements	<u>36,209,222</u>	<u>837,181</u>	<u>163,978</u>	<u>60,607</u>
Excess (deficiency) of receipts over (under) disbursements	<u>87,254</u>	<u>(81)</u>	<u>-</u>	<u>14</u>
Cash and investments - ending	<u>\$ 87,254</u>	<u>\$ 563</u>	<u>\$ -</u>	<u>\$ 14</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	SEWAGE COLLECTIONS	FINANCIAL INST. TAX	FINES & FORFEITURES	INFRACTION JUDGEMENTS
Cash and investments - beginning	\$ -	\$ -	\$ 26	\$ 5,291
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	179,028	-	-
Charges for services	58,007	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	6,863	63,861
Total receipts	<u>58,007</u>	<u>179,028</u>	<u>6,863</u>	<u>63,861</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	58,007	179,027	4,732	64,243
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>58,007</u>	<u>179,027</u>	<u>4,732</u>	<u>64,243</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>1</u>	<u>2,131</u>	<u>(382)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 2,157</u>	<u>\$ 4,909</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	OVERWEIGHT VEHICLE FINES	SPECIAL DEATH BENEFIT	SALES DISCLOSURE-STATE SHARE	CORONERS TRAINING & CON'T ED
Cash and investments - beginning	\$ -	\$ 295	\$ 520	\$ 236
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	2,839
Fines and forfeits	-	-	-	-
Other receipts	620	3,340	7,545	-
Total receipts	<u>620</u>	<u>3,340</u>	<u>7,545</u>	<u>2,839</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	620	3,395	7,505	2,818
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>620</u>	<u>3,395</u>	<u>7,505</u>	<u>2,818</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>(55)</u>	<u>40</u>	<u>21</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 240</u>	<u>\$ 560</u>	<u>\$ 257</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	INTERSTATE COMPACT-STATE SHARE	MTG RECORDING FEES-STATE SHARE	CANINE RESEARCH AND EDUCATION	SEX & VIOLENT OFFEND-STATE
Cash and investments - beginning	\$ -	\$ 185	\$ -	\$ 25
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	114	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	2,275	-	-
Fines and forfeits	-	-	-	-
Other receipts	625	-	-	150
Total receipts	<u>625</u>	<u>2,275</u>	<u>114</u>	<u>150</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	563	2,315	114	155
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>563</u>	<u>2,315</u>	<u>114</u>	<u>155</u>
Excess (deficiency) of receipts over (under) disbursements	<u>62</u>	<u>(40)</u>	<u>-</u>	<u>(5)</u>
Cash and investments - ending	<u>\$ 62</u>	<u>\$ 145</u>	<u>\$ -</u>	<u>\$ 20</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	CHILD RESTRAINT VIOLATION FINE	EDUCATION PLATE FEES AGENCY	RIVERBOAT REVENUE SHARING	INNKEEPERS TAX
Cash and investments - beginning	\$ 199	\$ -	\$ -	\$ 6,068
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	202,227	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	425	169	-	81,329
Total receipts	<u>425</u>	<u>169</u>	<u>202,227</u>	<u>81,329</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	624	150	202,227	80,676
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>624</u>	<u>150</u>	<u>202,227</u>	<u>80,676</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(199)</u>	<u>19</u>	<u>-</u>	<u>653</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ 6,721</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	93.563 PROSECUTOR SHARE PCA	93.563 TITLE IV-D INCENTIVE	4-D PROSECUTOR - NEW	4-D CLERK 1999
Cash and investments - beginning	\$ 4,584	\$ 64,378	\$ 78,314	\$ 225
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	1,039	18,375	27,634	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>1,039</u>	<u>18,375</u>	<u>27,634</u>	<u>-</u>
Disbursements:				
Personal services	-	117	23,675	-
Supplies	487	2,050	-	-
Other services and charges	325	13,566	-	-
Capital outlay	-	11,293	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>812</u>	<u>27,026</u>	<u>23,675</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>227</u>	<u>(8,651)</u>	<u>3,959</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,811</u>	<u>\$ 55,727</u>	<u>\$ 82,273</u>	<u>\$ 225</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	4-D CLERK 2000	Treasurer Trust	Sheriff Commissary	Clerk ISETS	Tourism
Cash and investments - beginning	\$ 27,528	\$ 1,098,170	\$ 203,245	\$ 8,325	\$ 4,529
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	18,375	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	898,210	222,964	321,732	80,790
Total receipts	<u>18,375</u>	<u>898,210</u>	<u>222,964</u>	<u>321,732</u>	<u>80,790</u>
Disbursements:					
Personal services	13,511	-	-	-	-
Supplies	6,000	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,098,170	265,844	318,696	82,030
Total disbursements	<u>19,511</u>	<u>1,098,170</u>	<u>265,844</u>	<u>318,696</u>	<u>82,030</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,136)</u>	<u>(199,960)</u>	<u>(42,880)</u>	<u>3,036</u>	<u>(1,240)</u>
Cash and investments - ending	<u>\$ 26,392</u>	<u>\$ 898,210</u>	<u>\$ 160,365</u>	<u>\$ 11,361</u>	<u>\$ 3,289</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	LIT-SPECIAL PURPOSE	USER FEE DRUG & ALCOHOL	LAW ENFORCEMENT CONT ED - MCSD	JURY FEES
Cash and investments - beginning	\$ 1,709,791	\$ 69,296	\$ 33,737	\$ 32,057
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	1,703,032	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	226	-
Other receipts	2,642	36,104	4,203	10,540
Total receipts	1,705,674	36,104	4,429	10,540
Disbursements:				
Personal services	-	18,564	120	-
Supplies	4,000	361	-	308
Other services and charges	1,367,013	519	6,448	11,948
Capital outlay	-	-	-	-
Other disbursements	-	-	30,991	-
Total disbursements	1,371,013	19,444	37,559	12,256
Excess (deficiency) of receipts over (under) disbursements	334,661	16,660	(33,130)	(1,716)
Cash and investments - ending	\$ 2,044,452	\$ 85,956	\$ 607	\$ 30,341

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	REASSESSMENT	PROSECUTOR FORFEITURE FUND	OPIOID RESTRICTED	OPIOID UNRESTRICTED
Cash and investments - beginning	\$ 923,197	\$ 101,412	\$ 81,992	\$ 34,746
Receipts:				
Taxes	301,662	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	26,561	2,884	22,609	6,217
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	5,207	5,895	569	-
Total receipts	<u>333,430</u>	<u>8,779</u>	<u>23,178</u>	<u>6,217</u>
Disbursements:				
Personal services	102,370	-	-	-
Supplies	-	832	-	-
Other services and charges	71,244	13,256	-	-
Capital outlay	186,156	3,760	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>359,770</u>	<u>17,848</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(26,340)</u>	<u>(9,069)</u>	<u>23,178</u>	<u>6,217</u>
Cash and investments - ending	<u>\$ 896,857</u>	<u>\$ 92,343</u>	<u>\$ 105,170</u>	<u>\$ 40,963</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	ADULT PROBATION	USERS FEE FUND	INFORMAL ADJ PROGRAM FEE	COMM CORR DRUG COURT
Cash and investments - beginning	\$ 103,896	\$ 174,551	\$ 1,805	\$ 80
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	246	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	10,699	-	-
Other receipts	88,258	84,498	120	-
Total receipts	<u>88,258</u>	<u>95,443</u>	<u>120</u>	<u>-</u>
Disbursements:				
Personal services	52,254	13,458	-	-
Supplies	450	899	-	-
Other services and charges	21,027	8,946	-	-
Capital outlay	-	2,650	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>73,731</u>	<u>25,953</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>14,527</u>	<u>69,490</u>	<u>120</u>	<u>-</u>
Cash and investments - ending	<u>\$ 118,423</u>	<u>\$ 244,041</u>	<u>\$ 1,925</u>	<u>\$ 80</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	SHERIFF GIFT/DONATIONS	ENVIROMENTAL CIVIL PENALTIES	MC DOG ORDINANCE FUND - 08	TREASURERS TAX ROLL FUND
Cash and investments - beginning	\$ 1,076	\$ 4,693	\$ 15,710	\$ 1,081
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	456	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	12	-	225	-
Total receipts	<u>12</u>	<u>-</u>	<u>681</u>	<u>-</u>
Disbursements:				
Personal services	-	-	600	-
Supplies	-	-	1,034	-
Other services and charges	-	-	6,970	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>8,604</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>12</u>	<u>-</u>	<u>(7,923)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,088</u>	<u>\$ 4,693</u>	<u>\$ 7,787</u>	<u>\$ 1,081</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	COMMISSIONERS TAX SALE TAXES	LOCAL SOURCE E 9-1-1 FUNDING	SEX OFFENDER REGISTRY	LAW ENFORCEMENT ASSET FORFEIT
Cash and investments - beginning	\$ 53,076	\$ 543,801	\$ 11,907	\$ 3,719
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	17,442	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	71,867	1,350	-
Total receipts	-	89,309	1,350	-
Disbursements:				
Personal services	-	82,960	-	-
Supplies	-	6,429	-	-
Other services and charges	-	33,146	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	-	122,535	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(33,226)	1,350	-
Cash and investments - ending	\$ 53,076	\$ 510,575	\$ 13,257	\$ 3,719

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	SHERIFFS FORFEITURE FUND	EMA NONREVERTING	PERS PROP TAX AUDIIT 2012/2014	CEMETERY BOARD NONREVERTING
Cash and investments - beginning	\$ 1,314	\$ 9,318	\$ 33,181	\$ 26,339
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	11,787	-
Other receipts	-	1,500	2,930	732
Total receipts	<u>-</u>	<u>1,500</u>	<u>14,717</u>	<u>732</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	1,134	-	-	-
Other services and charges	-	685	3,540	492
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>1,134</u>	<u>685</u>	<u>3,540</u>	<u>492</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,134)</u>	<u>815</u>	<u>11,177</u>	<u>240</u>
Cash and investments - ending	<u>\$ 180</u>	<u>\$ 10,133</u>	<u>\$ 44,358</u>	<u>\$ 26,579</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	WEIGHTS & MEASURES NON-REV	MIAMI CO SHOP WITH A COP	MIAMI CO WHEEL TAX/SURTAX	DEA ASSET FORFEITURE FUND	DRUG COURT USER FEE
Cash and investments - beginning	\$ 600	\$ 750	\$ 1,686,334	\$ 437	\$ 20,513
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	711,109	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	30	1,910
Total receipts	-	-	711,109	30	1,910
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	582,478	-	-
Other services and charges	-	-	217,293	-	56
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	799,771	-	56
Excess (deficiency) of receipts over (under) disbursements	-	-	(88,662)	30	1,854
Cash and investments - ending	\$ 600	\$ 750	\$ 1,597,672	\$ 467	\$ 22,367

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
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	CORONER SEIZURE FUND	DIRECT DEPOSIT	AMERICAN FAMILY INSURANCE	GPA	DELTA DENTAL
Cash and investments - beginning	\$ 1,500	\$ -	\$ 1,896	\$ -	\$ 3,288
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	5,968,390	11,533	158,825	70,436
Total receipts	-	5,968,390	11,533	158,825	70,436
Disbursements:					
Personal services	-	-	11,533	130,608	70,263
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	5,968,390	-	-	-
Total disbursements	-	5,968,390	11,533	130,608	70,263
Excess (deficiency) of receipts over (under) disbursements	-	-	-	28,217	173
Cash and investments - ending	\$ 1,500	\$ -	\$ 1,896	\$ 28,217	\$ 3,461

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	AMERICAN UNITED LIFE	YMCA MEMBERSHIP	AMERICAN FIDELITY	SUN LIFE	VOLUNTARY PERF
Cash and investments - beginning	\$ -	\$ 334	\$ 15	\$ 309	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,515	11,207	49,965	34,349	33,209
Total receipts	1,515	11,207	49,965	34,349	33,209
Disbursements:					
Personal services	1,482	11,207	49,961	34,251	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	33,209
Total disbursements	1,482	11,207	49,961	34,251	33,209
Excess (deficiency) of receipts over (under) disbursements	33	-	4	98	-
Cash and investments - ending	\$ 33	\$ 334	\$ 19	\$ 407	\$ -

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	PAYROLL MISC W/H	GARNISHMENT	UNITED WAY	SUPPORT AND MISC.	LIT PROPERTY TAX RELIEF
Cash and investments - beginning	\$ 4,285	\$ -	\$ -	\$ -	\$ 470,160
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,596,668
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,450	696	35,201	-
Total receipts	-	3,450	696	35,201	7,596,668
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	3,450	696	35,201	7,518,815
Total disbursements	-	3,450	696	35,201	7,518,815
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	77,853
Cash and investments - ending	\$ 4,285	\$ -	\$ -	\$ -	\$ 548,013

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT	YMCA RURAL TRANSIT	LOCAL EMER PLAN & R.T.K.
Cash and investments - beginning	\$ 1	\$ 165,147	\$ -	\$ -	\$ 35,590
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	4,152,234	1,878,949	2,865,586	593,585	4,045
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	165,870	-
Total receipts	<u>4,152,234</u>	<u>1,878,949</u>	<u>2,865,586</u>	<u>759,455</u>	<u>4,045</u>
Disbursements:					
Personal services	-	-	-	-	575
Supplies	-	-	-	-	1,087
Other services and charges	4,152,234	1,790,991	2,865,586	759,455	8,928
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>4,152,234</u>	<u>1,790,991</u>	<u>2,865,586</u>	<u>759,455</u>	<u>10,590</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>87,958</u>	<u>-</u>	<u>-</u>	<u>(6,545)</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 253,105</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,045</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	MIAMI CO SHERIFF RESERVE	VICTIMS ADVOCATE	CFDA 21.027 CSFRF	CFDA 93.658 FOSTER CARE IV-E	CFDA 97.042 EMPG DY 2022
Cash and investments - beginning	\$ 1,150	\$ 11,989	\$ 1,166	\$ 4,558	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	37,763	2,331	3,941	20,961
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	37,763	2,331	3,941	20,961
Disbursements:					
Personal services	-	38,148	-	-	-
Supplies	826	252	-	-	-
Other services and charges	-	-	-	-	20,961
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	826	38,400	-	-	20,961
Excess (deficiency) of receipts over (under) disbursements	(826)	(637)	2,331	3,941	-
Cash and investments - ending	\$ 324	\$ 11,352	\$ 3,497	\$ 8,499	\$ -

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	CFDA 14.228 OCRA COVID GRANT	CFDA 14.228 CBDG GRANT	ARP GRANT	CFDA 20.600 OPO CHIRP	COMMUNITY CORR GRANT
Cash and investments - beginning	\$ 3,080	\$ 8,785	\$ 3,532,355	\$ (236)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,080	-	2,965	222,853
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	54,900	-	-
Total receipts	-	4,080	54,900	2,965	222,853
Disbursements:					
Personal services	-	-	-	-	210,745
Supplies	-	-	79,946	-	-
Other services and charges	3,080	4,080	2,042	3,030	-
Capital outlay	-	-	659,425	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,080	4,080	741,413	3,030	210,745
Excess (deficiency) of receipts over (under) disbursements	(3,080)	-	(686,513)	(65)	12,108
Cash and investments - ending	\$ -	\$ 8,785	\$ 2,845,842	\$ (301)	\$ 12,108

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	SOIL & WATER GRANT	IDJ COMM SUPER GRANT	COMM CORRECTIONS GRANT 2020	IN DOC PROBATION GRANT
Cash and investments - beginning	\$ 1,136	\$ 127,308	\$ 15,950	\$ 44,312
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	125,575
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	22,000	-	-	-
Total receipts	<u>22,000</u>	<u>-</u>	<u>-</u>	<u>125,575</u>
Disbursements:				
Personal services	20,102	-	5,966	114,951
Supplies	-	-	-	2,606
Other services and charges	-	-	-	5,160
Capital outlay	-	32,940	-	440
Other disbursements	-	-	-	17,892
Total disbursements	<u>20,102</u>	<u>32,940</u>	<u>5,966</u>	<u>141,049</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,898</u>	<u>(32,940)</u>	<u>(5,966)</u>	<u>(15,474)</u>
Cash and investments - ending	<u>\$ 3,034</u>	<u>\$ 94,368</u>	<u>\$ 9,984</u>	<u>\$ 28,838</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	PROBATION DUKES FOUNDATION	CFDA 16.585 DRUG COURT GRANT	COMM CORR DRUG COURT GRANT	PROBLEM SOLVING COURT GRANT	DOC CRRP
Cash and investments - beginning	\$ -	\$ 80	\$ 21,158	\$ 5,087	\$ 13,973
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	19,400	-	159,555	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	1,976
Total receipts	19,400	-	159,555	-	1,976
Disbursements:					
Personal services	-	-	54,099	-	-
Supplies	-	-	40	-	-
Other services and charges	19,400	-	121,445	3,856	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	1,195	-
Total disbursements	19,400	-	175,584	5,051	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(16,029)	(5,051)	1,976
Cash and investments - ending	\$ -	\$ 80	\$ 5,129	\$ 36	\$ 15,949

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	2021 DOC CRRP	CFDA 93.788 SIM OPIOD GRANT	VAPE TEST GRANT	CFDA 93.323 COVID TEST SITE #2	IN DOC PROBATION GRANT #2
Cash and investments - beginning	\$ 400	\$ 108,021	\$ 500	\$ 46,373	\$ 1,594
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	132,442	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	17,623
Total receipts	132,442	-	-	-	17,623
Disbursements:					
Personal services	48,585	3,798	-	965	-
Supplies	201	-	-	-	-
Other services and charges	48,263	104,222	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	680	-	-	-	-
Total disbursements	97,729	108,020	-	965	-
Excess (deficiency) of receipts over (under) disbursements	34,713	(108,020)	-	(965)	17,623
Cash and investments - ending	\$ 35,113	\$ 1	\$ 500	\$ 45,408	\$ 19,217

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	CFDA 93.069 '22 HEALTH PREP	22 PRETRIAL SERVICES GRANT	22 PROB SERVICE DOG GRANT	22 PROB INCENTIVES GRANT	LR & BRIDGE MATCHING GRANT '21
Cash and investments - beginning	\$ 645	\$ 11,202	\$ -	\$ 253	\$ 25,739
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,200	6,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	1,200	6,000	-
Disbursements:					
Personal services	645	1,850	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	25,739
Other disbursements	-	-	1,197	-	-
Total disbursements	645	1,850	1,197	-	25,739
Excess (deficiency) of receipts over (under) disbursements	(645)	(1,850)	3	6,000	(25,739)
Cash and investments - ending	\$ -	\$ 9,352	\$ 3	\$ 6,253	\$ -

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	SCHOOL LIAISON GRANT	CFDA 97.047 EMA MITIGATION	CFDA 21.032 LATC FUND	CFDA 93.069 '23 HEALTH PREP	LAW ENFORCE TRAINING GRANT
Cash and investments - beginning	\$ -	\$ -	\$ 50,000	\$ 377	\$ 44,248
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	247,500	17,000	50,000	28,803	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	22,124
Total receipts	<u>247,500</u>	<u>17,000</u>	<u>50,000</u>	<u>28,803</u>	<u>22,124</u>
Disbursements:					
Personal services	4,403	-	-	14,689	-
Supplies	2,987	-	-	2,898	35
Other services and charges	80	18,457	-	-	1,538
Capital outlay	-	-	-	-	13,205
Other disbursements	-	-	-	-	-
Total disbursements	<u>7,470</u>	<u>18,457</u>	<u>-</u>	<u>17,587</u>	<u>14,778</u>
Excess (deficiency) of receipts over (under) disbursements	<u>240,030</u>	<u>(1,457)</u>	<u>50,000</u>	<u>11,216</u>	<u>7,346</u>
Cash and investments - ending	<u>\$ 240,030</u>	<u>\$ (1,457)</u>	<u>\$ 100,000</u>	<u>\$ 11,593</u>	<u>\$ 51,594</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	LHD INCENTIVE FUNDS	LR & BRIDGE MATCHING GRANT '22	LR & BRIDGE MATCHING GRANT '23	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 37,216,229
Receipts:				
Taxes	-	-	-	41,419,849
Licenses and permits	-	-	-	117,812
Intergovernmental receipts	850	649,417	970,168	38,378,074
Charges for services	-	-	-	1,410,730
Fines and forfeits	-	-	-	160,238
Other receipts	-	-	-	18,217,674
Total receipts	<u>850</u>	<u>649,417</u>	<u>970,168</u>	<u>99,704,377</u>
Disbursements:				
Personal services	-	-	-	22,115,850
Supplies	387	-	-	3,070,115
Other services and charges	-	-	836,987	46,452,013
Capital outlay	-	643,505	-	4,353,362
Other disbursements	-	-	-	22,016,915
Total disbursements	<u>387</u>	<u>643,505</u>	<u>836,987</u>	<u>98,008,255</u>
Excess (deficiency) of receipts over (under) disbursements	<u>463</u>	<u>5,912</u>	<u>133,181</u>	<u>1,696,122</u>
Cash and investments - ending	<u>\$ 463</u>	<u>\$ 5,912</u>	<u>\$ 133,181</u>	<u>\$ 38,912,351</u>

MIAMI COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,997,664</u>	<u>\$ 1,243,006</u>

MIAMI COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Miami County Building Corporation	New Jail	\$ 1,034,650	07/01/16	01/01/33
Pitney Bowes	Mailer System	<u>6,067</u>	07/18/22	07/18/27
Total governmental activities		<u>1,040,717</u>		
Total of annual lease payments		<u>\$ 1,040,717</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and Loans Payable	Highway Garage Build Operate Transfer	\$ 3,818,006	\$ 321,301
Totals		<u>\$ 3,818,006</u>	<u>\$ 321,301</u>

MIAMI COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2023

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 140,398
Infrastructure	61,871,818
Buildings	26,710,349
Improvements other than buildings	93,152
Machinery, equipment, and vehicles	<u>7,654,119</u>
Total governmental activities	<u>96,469,836</u>
Total capital assets	<u><u>\$ 96,469,836</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/>.