

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
MIAMI COUNTY, INDIANA
January 1, 2012 to December 31, 2012



FILED
06/13/2013

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance With Government Auditing Standards	6-7
Financial Statement: Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	10-13
Notes to Financial Statement	14-18
Supplementary Information - Unaudited: Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	20-40
Schedule of Leases and Debt	41
Schedule of Capital Assets.....	42
Other Reports.....	43
Supplemental Audit of Federal Awards: Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance.....	46-47
Schedule of Expenditures of Federal Awards	50
Notes to Schedule of Expenditures of Federal Awards.....	51
Schedule of Findings and Questioned Costs	52-54
Auditee Prepared Schedule: Corrective Action Plan.....	55-56
Exit Conference.....	57
Official Response	58-59

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jane E. Lilley	01-01-09 to 12-31-16
Treasurer	Becky Morris	01-01-09 to 12-31-16
Clerk	Tawna Leffel	01-01-11 to 12-31-14
Sheriff	Timothy Miller	01-01-11 to 12-31-14
Recorder	Brenda Weaver	01-01-09 to 12-31-16
President of the Board of County Commissioners	Craig Boyer Joshua Francis	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the County Council	Ralph Duckwall	01-01-12 to 12-31-13



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AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MIAMI COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Miami County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 30, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Accompanying Information

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other reports used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

Other Information

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the Indiana State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

The County's response to the Findings identified in our audit is described in the accompanying section of the report entitled Official Response. We did not audit the County's response and, accordingly, we express no opinion on it.



Bruce Hartman
State Examiner

May 30, 2013



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF MIAMI COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Miami County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated May 30, 2013, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2012-1 to be a material weakness.

Compliance and Other Matters

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

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Miami County's Response to Findings

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

Purpose of this Report

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



Bruce Hartman
State Examiner

May 30, 2013

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FINANCIAL STATEMENT

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

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Sheriff's Inmate Trust	\$ 9,537	\$ 182,059	\$ 170,986	\$ 20,610
Clerk Trust	400,473	3,768,807	3,655,350	513,930
County General	288,649	9,893,750	8,595,895	1,586,504
Accident Report	10,142	2,692	-	12,834
Miami County Economic Development Income Tax	2,300,623	1,904,092	2,007,933	2,196,782
City & Town Court Cost	41,530	12,646	-	54,176
Clerk Perpetuation	7,673	19,958	9,851	17,780
Community Corrections Project Income	120,779	194,373	153,567	161,585
Community Transition Program	39,204	25,713	15,304	49,613
Congressional School Interest	36,679	-	1,199	35,480
Congressional School Principal	30,826	-	-	30,826
County Sales Disclosure	20,374	3,285	750	22,909
Cumulative Bridge	971,463	342,994	724,039	590,418
Cumulative Courthouse	1,706,412	433,713	405,165	1,734,960
County Drug Free Community	54,420	29,685	28,200	55,905
Miami County E-911	42,864	197,256	240,120	-
Enhanced Access	-	9,481	-	9,481
Firearms	48,685	14,986	2,554	61,117
General Drain	194,914	-	10,503	184,411
Health	95,403	185,888	193,675	87,616
Security Protection	1,228	2,841	-	4,069
Excess Levy	1,811	-	-	1,811
Health Maintenance	38,848	22,165	12,017	48,996
Local Road & Street	237,328	315,526	287,660	265,194
Miami County Public Safety	637,346	643,345	650,316	630,375
County Misdemeanant	21,000	24,550	30,009	15,541
Highway	1,697,163	2,076,307	2,058,069	1,715,401
Plat Book	58,597	11,141	33,469	36,269
Rainy Day	1,607,132	600,000	1,100,000	1,107,132
Reassessment 2005	588,997	4,161	383,936	209,222
2015 Reassessment	187,539	271,755	-	459,294
Recorders Record Perpetuation	19,320	46,364	42,012	23,672
Miami County Riverboat Wagering	1,014,044	133,466	600,000	547,510
Sheriff Service of Process Fee	14,552	14,442	-	28,994
Supplemental Public Defender Service Fee	194,487	48,510	59,562	183,435
Surplus Tax	54,362	26,466	13,955	66,873
Surveyor Corner Perpetuation	58,772	7,610	16,390	49,992
S.R.I. Fees	16,720	21,772	29,065	9,427
Tax Sale Redemption	1,153	45,946	47,099	-
Tax Sale Surplus	65,661	206,530	94,643	177,548
Tobacco Settlement	2,491	21,838	-	24,329
9-1-1 Wireless	50,890	97,637	148,527	-

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

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
CASA	58,653	22,139	21,859	58,933
Miami County Voter Registration Access	1,621	193	73	1,741
Elected Officials Training	1,186	2,841	625	3,402
Statewide 9-1-1	-	151,668	37,917	113,751
Admin Fee Probation	182,272	38,701	49,778	171,195
Juvenile Probation	62,330	4,399	14,377	52,352
\$3.00 User Fee	13,513	9,991	10,069	13,435
Periodic Maintenance	940,552	137,104	75,310	1,002,346
Animal Control Fees	3,252	-	2,244	1,008
Cannon Project	1,975	-	-	1,975
Colonial Insurance	623	2,212	2,211	624
Miami County Employee Benefit Trust	140,497	1,202,799	1,343,248	48
Deferred Compensation	-	36,325	36,325	-
Federal Withholding	43	543,985	543,985	43
Social Security	-	316,437	316,437	-
Local Option Tax	-	137,826	125,558	12,268
Retirement (PERF)	41,907	148,899	190,806	-
Sheriff Retirement	-	23,469	18,884	4,585
Gross State Tax	-	192,673	175,642	17,031
Settlement Clearing	-	23,583,611	23,583,611	-
LOIT/COIT Public Safety	-	1,333,050	1,333,050	-
CVET Comm. Vehicle Excise	-	145,967	145,967	-
State Welfare Excise Tax	-	1,129,960	1,129,960	-
Weed Liens	-	18,938	18,938	-
Delinquent Sewage	-	6,605	6,605	-
Financial Institutions Tax	-	75,096	75,096	-
CEDIT Homestead Replacement	30,350	1,016,217	856,068	190,499
COIT Homestead Credit	22,186	188,270	174,970	35,486
HEA 1001 HSC Distribution	1,277	-	-	1,277
LOIT/COIT Homestead Credit	33,408	329,238	329,542	33,104
LOIT/COIT PTRC	71,266	2,996,108	2,207,782	859,592
LOIT/COIT Residential PTRC	40,251	2,336,244	2,181,941	194,554
Fines & Forfeitures	1,441	11,337	12,383	395
Infractions	7,793	132,812	130,178	10,427
Overweight Vehicles	-	100	100	-
Special Death Benefit	230	2,760	2,765	225
Sales Disclosure Fees	530	3,285	3,500	315
Coroner's Continuing Education	240	3,255	3,040	455
Interstate Compact Fee	200	-	200	-
State Mortgage Fraud	194	2,550	2,494	250
Canine Research and Education	-	1,003	994	9
Child Restraint Violations	125	608	733	-

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

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
State Forestry	-	263	263	-
Inheritance Tax	739,905	533,239	1,146,402	126,742
Education Plate	38	563	488	113
Riverboat Wagering Revenue	-	218,610	218,610	-
Innkeepers Tax	4,057	52,062	56,119	-
County Economic Development Income Tax	-	1,540,942	1,540,942	-
COIT Distribution	-	3,011,053	3,011,053	-
City Ordinance Violation	500	-	-	500
93.563 Prosecutor Share PCA	1,909	3,363	2,418	2,854
93.563 Title IV-D Incentive	21,830	22,170	-	44,000
4-D Prosecutor New	60,323	25,844	14,458	71,709
4-D Clerk 1999	-	225	-	225
4-D Clerk 2000	21,109	17,178	8,459	29,828
Treasurer's Trust	719,324	24,684,725	24,490,066	913,983
Sheriff's Commissary	40,171	144,607	142,263	42,515
CFDA 97.073 2010 ACAMS Grant	-	90,903	90,903	-
User Fee Drug & Alcohol	27,028	71,053	50,851	47,230
Law Enforcement Continuing Education - MCSD	6,573	2,468	2,021	7,020
Jury Fees	106,627	9,360	34,882	81,105
Adult Probation	80,113	103,964	129,240	54,837
Users Fee	87,115	145,253	139,061	93,307
Sheriff Gift/ Donations	-	125	125	-
Solid Waste Collections	-	22	22	-
Jail Construction (Landscape)	60,537	-	40,641	19,896
Sheriff Radio Loan	479	3,200	-	3,679
County Option Tax Jail Project	2,019	1,333,050	1,155,859	179,210
Cell Extraction Response Team	2,037	-	-	2,037
Alive At 25	2,577	2,578	2,748	2,407
County Health Environmental	-	8,128	8,128	-
Environmental Civil Penalties	4,995	867	349	5,513
Welfare Family & Children	-	10,780	10,780	-
Miami County Dog Ordinance 08	16,519	4,287	670	20,136
Treasurers Tax Roll	1,100	351	877	574
Commissioners Tax Sale Taxes	8,038	120,862	128,197	703
Demand Collection Fee	11,037	-	11,037	-
Law Enforcement Prosecutor	1,241	5,326	4,464	2,103
Local Source E9-1-1	66,494	120,000	149,068	37,426
93.563 Collection Share PCA	-	2,245	2,245	-
Sex Offender Registry	-	2,690	2,540	150
EMA Nonreverting	-	5,095	856	4,239
Payroll	-	25,521	25,521	-
Direct Deposit	-	4,073,711	4,073,711	-

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

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
American Family Insurance	3,674	47,825	48,125	3,374
Anthem BCBS	4,063	184,420	173,287	15,196
ECIT Dental	3,133	41,585	42,304	2,414
Central United Life	145	11	-	156
Worksite Solutions	76	5,779	5,748	107
Anthem Life Supplemental	-	25,065	14,683	10,382
Liberty National Insurance	-	3,578	3,578	-
Voluntary PERF	3,826	16,808	20,634	-
Payroll Misc W/H	242	520	416	346
Garnishment	-	11,116	11,116	-
United Way	289	1,621	1,528	382
Support And Misc.	-	38,414	38,414	-
Health Coord-Homeland Security	639	-	-	639
YMCA Rural Transit	-	319,262	319,262	-
Local Emergency Planning & R.T.K.	18,457	4,471	5,717	17,211
Miami County Sheriff Reserve	346	565	-	911
Victims Advocate	16,548	31,983	31,941	16,590
YMCA Stimulus	2,000	58,780	59,780	1,000
HAVA Grant	-	10,000	9,913	87
CFDA 97.042 '11 EMPG Comp Grant	-	31,963	3,623	28,340
CFDA 97.055 FY10 IECGP-EMA	-	1,925	1,925	-
CFDA 97.055 FY10 IECGP-9-1-1	-	9,454	9,454	-
CFDA 20.703 2012 HMEP LEPC	-	377	-	377
CFDA 14.228 OCRA-Hangar 200	-	847,520	847,520	-
IECPG Grant Part 2	-	-	6,572	(6,572)
Clerk ARRA	13,126	-	-	13,126
Health Grant 215-400.725	4,130	27,234	31,364	-
Operation Pullover	438	7,493	7,081	850
Community Corrections Grant	56,425	151,450	207,852	23
Emergency Management Misc Grant Monies	50	-	-	50
Health Misc Grants	392	9,591	9,591	392
IDEA Narcotics Training Program	-	48,978	46,992	1,986
Soil & Water Grant	2,945	16,000	17,860	1,085
Dukes Health Care Foundation Grant	672	19,756	19,715	713
Community Emergency Response	985	-	-	985
Sheriff Misc Grants	-	4,920	4,920	-
Disaster	2,331	-	875	1,456
Court Interpreter Grant	-	6,150	-	6,150
E9-1-1 Misc Grants	-	430	-	430
Tourism Commission	1,121	56,119	48,500	8,740
Totals	<u>\$ 16,877,754</u>	<u>\$ 96,590,271</u>	<u>\$ 95,733,712</u>	<u>\$ 17,734,313</u>

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

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include the following sources:

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

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

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include the following uses:

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

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

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

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

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

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

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

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.

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

Note 7. Restatement of County Offices

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County.

Note 8. Cash Balance Deficits

The financial statement contains a fund with a deficit in cash. This fund was established to account for expenditures to be reimbursed from a federal grant. The reimbursement for expenditures made by the County was not received as of December 31, 2012.

Note 9. Holding Corporation

The County has entered into a capital lease with Miami County Holding 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 2012 totaled \$1,154,359.

SUPPLEMENTARY INFORMATION – UNAUDITED

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

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

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

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012

	Sheriff's Inmate Trust	Clerk Trust	County General	Accident Report	Miami County Economic Development Income Tax	City & Town Court Cost	Clerk Perpetuation	Community Corrections Project Income
Cash and investments - beginning	\$ 9,537	\$ 400,473	\$ 288,649	\$ 10,142	\$ 2,300,623	\$ 41,530	\$ 7,673	\$ 120,779
Receipts:								
Taxes	-	-	6,254,505	-	753,159	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	635,352	-	42,102	-	1,377	3,745
Charges for services	-	-	427,401	376	-	-	81	-
Fines and forfeits	-	-	207,259	-	-	-	-	-
Other receipts	182,059	3,768,807	2,369,233	2,316	1,108,831	12,646	18,500	190,628
Total receipts	182,059	3,768,807	9,893,750	2,692	1,904,092	12,646	19,958	194,373
Disbursements:								
Personal services	-	-	6,305,743	-	-	-	7,204	52,327
Supplies	-	-	182,039	-	374,742	-	1,533	18,834
Other services and charges	-	-	1,316,991	-	1,633,191	-	1,114	80,666
Capital outlay	-	-	179,087	-	-	-	-	-
Other disbursements	170,986	3,655,350	612,035	-	-	-	-	1,740
Total disbursements	170,986	3,655,350	8,595,895	-	2,007,933	-	9,851	153,567
Excess (deficiency) of receipts over disbursements	11,073	113,457	1,297,855	2,692	(103,841)	12,646	10,107	40,806
Cash and investments - ending	\$ 20,610	\$ 513,930	\$ 1,586,504	\$ 12,834	\$ 2,196,782	\$ 54,176	\$ 17,780	\$ 161,585

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Community Transition Program	Congressional School Interest	Congressional School Principal	County Sales Disclosure	Cumulative Bridge	Cumulative Courthouse	County Drug Free Community	Miami County E-911
Cash and investments - beginning	\$ 39,204	\$ 36,679	\$ 30,826	\$ 20,374	\$ 971,463	\$ 1,706,412	\$ 54,420	\$ 42,864
Receipts:								
Taxes	-	-	-	-	270,509	370,521	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	16,610	-	-	-	72,290	34,992	-	-
Charges for services	-	-	-	-	-	-	-	134,103
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	9,103	-	-	3,285	195	28,200	29,685	63,153
Total receipts	<u>25,713</u>	<u>-</u>	<u>-</u>	<u>3,285</u>	<u>342,994</u>	<u>433,713</u>	<u>29,685</u>	<u>197,256</u>
Disbursements:								
Personal services	15,304	-	-	-	235,972	-	-	240,120
Supplies	-	-	-	-	322,768	-	-	-
Other services and charges	-	-	-	750	162,599	389,730	28,200	-
Capital outlay	-	-	-	-	2,700	15,435	-	-
Other disbursements	-	1,199	-	-	-	-	-	-
Total disbursements	<u>15,304</u>	<u>1,199</u>	<u>-</u>	<u>750</u>	<u>724,039</u>	<u>405,165</u>	<u>28,200</u>	<u>240,120</u>
Excess (deficiency) of receipts over disbursements	<u>10,409</u>	<u>(1,199)</u>	<u>-</u>	<u>2,535</u>	<u>(381,045)</u>	<u>28,548</u>	<u>1,485</u>	<u>(42,864)</u>
Cash and investments - ending	<u>\$ 49,613</u>	<u>\$ 35,480</u>	<u>\$ 30,826</u>	<u>\$ 22,909</u>	<u>\$ 590,418</u>	<u>\$ 1,734,960</u>	<u>\$ 55,905</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Enhanced Access	Firearms	General Drain	Health	Security Protection	Excess Levy	Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ -	\$ 48,685	\$ 194,914	\$ 95,403	\$ 1,228	\$ 1,811	\$ 38,848	\$ 237,328
Receipts:								
Taxes	-	-	-	95,250	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	8,995	-	-	8,168	315,486
Charges for services	7,995	-	-	57,413	2,841	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,486	14,986	-	24,230	-	-	13,997	40
Total receipts	<u>9,481</u>	<u>14,986</u>	<u>-</u>	<u>185,888</u>	<u>2,841</u>	<u>-</u>	<u>22,165</u>	<u>315,526</u>
Disbursements:								
Personal services	-	-	-	173,746	-	-	11,336	-
Supplies	-	1,497	-	13,125	-	-	-	287,660
Other services and charges	-	1,057	10,503	6,804	-	-	681	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>2,554</u>	<u>10,503</u>	<u>193,675</u>	<u>-</u>	<u>-</u>	<u>12,017</u>	<u>287,660</u>
Excess (deficiency) of receipts over disbursements	<u>9,481</u>	<u>12,432</u>	<u>(10,503)</u>	<u>(7,787)</u>	<u>2,841</u>	<u>-</u>	<u>10,148</u>	<u>27,866</u>
Cash and investments - ending	<u>\$ 9,481</u>	<u>\$ 61,117</u>	<u>\$ 184,411</u>	<u>\$ 87,616</u>	<u>\$ 4,069</u>	<u>\$ 1,811</u>	<u>\$ 48,996</u>	<u>\$ 265,194</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Miami County Public Safety	County Misdemeanant	Highway	Plat Book	Rainy Day	Reassessment 2005	2015 Reassessment	Recorders Record Perpetuation
Cash and investments - beginning	\$ 637,346	\$ 21,000	\$ 1,697,163	\$ 58,597	\$ 1,607,132	\$ 588,997	\$ 187,539	\$ 19,320
Receipts:								
Taxes	394,504	-	-	-	-	-	248,602	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	24,550	2,041,352	-	-	325	23,153	-
Charges for services	-	-	-	11,100	-	-	-	46,364
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	248,841	-	34,955	41	600,000	3,836	-	-
Total receipts	643,345	24,550	2,076,307	11,141	600,000	4,161	271,755	46,364
Disbursements:								
Personal services	117,400	30,009	898,139	20,132	-	131,057	-	-
Supplies	47,421	-	1,034,883	3,903	-	6,516	-	-
Other services and charges	485,495	-	114,438	9,434	1,100,000	45,464	-	41,817
Capital outlay	-	-	10,609	-	-	200,899	-	-
Other disbursements	-	-	-	-	-	-	-	195
Total disbursements	650,316	30,009	2,058,069	33,469	1,100,000	383,936	-	42,012
Excess (deficiency) of receipts over disbursements	(6,971)	(5,459)	18,238	(22,328)	(500,000)	(379,775)	271,755	4,352
Cash and investments - ending	\$ 630,375	\$ 15,541	\$ 1,715,401	\$ 36,269	\$ 1,107,132	\$ 209,222	\$ 459,294	\$ 23,672

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Miami County Riverboat Wagering	Sheriff Service of Process Fee	Supplemental Public Defender Service Fee	Surplus Tax	Surveyor Corner Perpetuation	S.R.I. Fees	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 1,014,044	\$ 14,552	\$ 194,487	\$ 54,362	\$ 58,772	\$ 16,720	\$ 1,153	\$ 65,661
Receipts:								
Taxes	-	-	-	26,359	-	-	-	189,935
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	133,466	-	-	-	-	-	-	-
Charges for services	-	-	-	-	7,610	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	14,442	48,510	107	-	21,772	45,946	16,595
Total receipts	<u>133,466</u>	<u>14,442</u>	<u>48,510</u>	<u>26,466</u>	<u>7,610</u>	<u>21,772</u>	<u>45,946</u>	<u>206,530</u>
Disbursements:								
Personal services	-	-	47,669	-	7,890	-	-	-
Supplies	-	-	150	-	-	-	-	-
Other services and charges	600,000	-	11,743	13,955	8,500	29,065	46,450	94,643
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	649	-
Total disbursements	<u>600,000</u>	<u>-</u>	<u>59,562</u>	<u>13,955</u>	<u>16,390</u>	<u>29,065</u>	<u>47,099</u>	<u>94,643</u>
Excess (deficiency) of receipts over disbursements	<u>(466,534)</u>	<u>14,442</u>	<u>(11,052)</u>	<u>12,511</u>	<u>(8,780)</u>	<u>(7,293)</u>	<u>(1,153)</u>	<u>111,887</u>
Cash and investments - ending	<u>\$ 547,510</u>	<u>\$ 28,994</u>	<u>\$ 183,435</u>	<u>\$ 66,873</u>	<u>\$ 49,992</u>	<u>\$ 9,427</u>	<u>\$ -</u>	<u>\$ 177,548</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Tobacco Settlement	9-1-1 Wireless	CASA	Miami County Voter Registration Access	Elected Officials Training	Statewide 9-1-1	Admin Fee Probation	Juvenile Probation
Cash and investments - beginning	\$ 2,491	\$ 50,890	\$ 58,653	\$ 1,621	\$ 1,186	\$ -	\$ 182,272	\$ 62,330
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	21,838	-	19,317	-	-	-	-	-
Charges for services	-	87,398	-	-	2,841	151,668	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	10,239	2,822	193	-	-	38,701	4,399
Total receipts	<u>21,838</u>	<u>97,637</u>	<u>22,139</u>	<u>193</u>	<u>2,841</u>	<u>151,668</u>	<u>38,701</u>	<u>4,399</u>
Disbursements:								
Personal services	-	-	-	-	-	-	49,778	14,377
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	148,527	21,859	73	625	37,917	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>148,527</u>	<u>21,859</u>	<u>73</u>	<u>625</u>	<u>37,917</u>	<u>49,778</u>	<u>14,377</u>
Excess (deficiency) of receipts over disbursements	<u>21,838</u>	<u>(50,890)</u>	<u>280</u>	<u>120</u>	<u>2,216</u>	<u>113,751</u>	<u>(11,077)</u>	<u>(9,978)</u>
Cash and investments - ending	<u>\$ 24,329</u>	<u>\$ -</u>	<u>\$ 58,933</u>	<u>\$ 1,741</u>	<u>\$ 3,402</u>	<u>\$ 113,751</u>	<u>\$ 171,195</u>	<u>\$ 52,352</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	\$3.00 User Fee	Periodic Maintenance	Animal Control Fees	Cannon Project	Colonial Insurance	Miami County Employee Benefit Trust	Deferred Compensation	Federal Withholding
Cash and investments - beginning	\$ 13,513	\$ 940,552	\$ 3,252	\$ 1,975	\$ 623	\$ 140,497	\$ -	\$ 43
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	12,670	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	9,991	124,434	-	-	2,212	1,202,799	36,325	543,985
Total receipts	<u>9,991</u>	<u>137,104</u>	<u>-</u>	<u>-</u>	<u>2,212</u>	<u>1,202,799</u>	<u>36,325</u>	<u>543,985</u>
Disbursements:								
Personal services	-	-	-	-	2,211	1,343,227	-	-
Supplies	-	-	156	-	-	-	-	-
Other services and charges	10,069	75,310	2,088	-	-	21	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	36,325	543,985
Total disbursements	<u>10,069</u>	<u>75,310</u>	<u>2,244</u>	<u>-</u>	<u>2,211</u>	<u>1,343,248</u>	<u>36,325</u>	<u>543,985</u>
Excess (deficiency) of receipts over disbursements	<u>(78)</u>	<u>61,794</u>	<u>(2,244)</u>	<u>-</u>	<u>1</u>	<u>(140,449)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 13,435</u>	<u>\$ 1,002,346</u>	<u>\$ 1,008</u>	<u>\$ 1,975</u>	<u>\$ 624</u>	<u>\$ 48</u>	<u>\$ -</u>	<u>\$ 43</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Social Security	Local Option Tax	Retirement (PERF)	Sheriff Retirement	Gross State Tax	Settlement Clearing	LOIT/COIT Public Safety	CVET Comm. Vehicle Excise
Cash and investments - beginning	\$ -	\$ -	\$ 41,907	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	21,391,733	1,332,741	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	2,191,878	-	145,967
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	316,437	137,826	148,899	23,469	192,673	-	309	-
Total receipts	<u>316,437</u>	<u>137,826</u>	<u>148,899</u>	<u>23,469</u>	<u>192,673</u>	<u>23,583,611</u>	<u>1,333,050</u>	<u>145,967</u>
Disbursements:								
Personal services	-	-	-	-	-	5,415,667	-	-
Supplies	-	-	-	-	-	402,006	-	-
Other services and charges	-	-	-	-	-	17,165,052	1,333,050	145,967
Capital outlay	-	-	-	-	-	141,525	-	-
Other disbursements	316,437	125,558	190,806	18,884	175,642	459,361	-	-
Total disbursements	<u>316,437</u>	<u>125,558</u>	<u>190,806</u>	<u>18,884</u>	<u>175,642</u>	<u>23,583,611</u>	<u>1,333,050</u>	<u>145,967</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>12,268</u>	<u>(41,907)</u>	<u>4,585</u>	<u>17,031</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 12,268</u>	<u>\$ -</u>	<u>\$ 4,585</u>	<u>\$ 17,031</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	State Welfare Excise Tax	Weed Liens	Delinquent Sewage	Financial Institutions Tax	CEDIT Homestead Replacement	COIT Homestead Credit	HEA 1001 HSC Distribution	LOIT/COIT Homestead Credit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 30,350	\$ 22,186	\$ 1,277	\$ 33,408
Receipts:								
Taxes	-	-	-	-	1,015,991	188,270	-	329,238
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	670,599	-	-	75,096	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	459,361	18,938	6,605	-	226	-	-	-
Total receipts	<u>1,129,960</u>	<u>18,938</u>	<u>6,605</u>	<u>75,096</u>	<u>1,016,217</u>	<u>188,270</u>	<u>-</u>	<u>329,238</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	1,129,960	18,938	6,605	75,096	856,068	174,970	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	329,542
Total disbursements	<u>1,129,960</u>	<u>18,938</u>	<u>6,605</u>	<u>75,096</u>	<u>856,068</u>	<u>174,970</u>	<u>-</u>	<u>329,542</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>160,149</u>	<u>13,300</u>	<u>-</u>	<u>(304)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 190,499</u>	<u>\$ 35,486</u>	<u>\$ 1,277</u>	<u>\$ 33,104</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	LOIT/COIT PTRC	LOIT/COIT Residential PTRC	Fines & Forfeitures	Infractions	Overweight Vehicles	Special Death Benefit	Sales Disclosure Fees	Coroner's Continuing Education
Cash and investments - beginning	\$ 71,266	\$ 40,251	\$ 1,441	\$ 7,793	\$ -	\$ 230	\$ 530	\$ 240
Receipts:								
Taxes	2,665,484	2,336,244	-	-	-	-	-	88
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	2,957
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	330,624	-	11,337	132,812	100	2,760	3,285	210
Total receipts	<u>2,996,108</u>	<u>2,336,244</u>	<u>11,337</u>	<u>132,812</u>	<u>100</u>	<u>2,760</u>	<u>3,285</u>	<u>3,255</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	12,383	130,178	100	2,765	3,500	3,040
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,207,782	2,181,941	-	-	-	-	-	-
Total disbursements	<u>2,207,782</u>	<u>2,181,941</u>	<u>12,383</u>	<u>130,178</u>	<u>100</u>	<u>2,765</u>	<u>3,500</u>	<u>3,040</u>
Excess (deficiency) of receipts over disbursements	<u>788,326</u>	<u>154,303</u>	<u>(1,046)</u>	<u>2,634</u>	<u>-</u>	<u>(5)</u>	<u>(215)</u>	<u>215</u>
Cash and investments - ending	<u>\$ 859,592</u>	<u>\$ 194,554</u>	<u>\$ 395</u>	<u>\$ 10,427</u>	<u>\$ -</u>	<u>\$ 225</u>	<u>\$ 315</u>	<u>\$ 455</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Interstate Compact Fee	State Mortgage Fraud	Canine Research and Education	Child Restraint Violations	State Forestry	Inheritance Tax	Education Plate	Riverboat Wagering Revenue
Cash and investments - beginning	\$ 200	\$ 194	\$ -	\$ 125	\$ -	\$ 739,905	\$ 38	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	1,003	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	218,610
Charges for services	-	2,550	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	608	263	533,239	563	-
Total receipts	<u>-</u>	<u>2,550</u>	<u>1,003</u>	<u>608</u>	<u>263</u>	<u>533,239</u>	<u>563</u>	<u>218,610</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	200	2,494	994	733	263	1,146,402	488	218,610
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>200</u>	<u>2,494</u>	<u>994</u>	<u>733</u>	<u>263</u>	<u>1,146,402</u>	<u>488</u>	<u>218,610</u>
Excess (deficiency) of receipts over disbursements	<u>(200)</u>	<u>56</u>	<u>9</u>	<u>(125)</u>	<u>-</u>	<u>(613,163)</u>	<u>75</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,742</u>	<u>\$ 113</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Innkeepers Tax	County Economic Development Income Tax	COIT Distribution	City Ordinance Violation	93.563 Prosecutor Share PCA	93.563 Title IV-D Incentive	4-D Prosecutor New	4-D Clerk 1999
Cash and investments - beginning	\$ 4,057	\$ -	\$ -	\$ 500	\$ 1,909	\$ 21,830	\$ 60,323	\$ -
Receipts:								
Taxes	-	1,540,632	2,806,507	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	910	17,178	25,844	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	52,062	310	204,546	-	2,453	4,992	-	225
Total receipts	<u>52,062</u>	<u>1,540,942</u>	<u>3,011,053</u>	<u>-</u>	<u>3,363</u>	<u>22,170</u>	<u>25,844</u>	<u>225</u>
Disbursements:								
Personal services	-	-	-	-	-	-	7,815	-
Supplies	-	-	-	-	-	-	220	-
Other services and charges	56,119	1,337,139	3,011,053	-	241	-	2,494	-
Capital outlay	-	-	-	-	488	-	3,929	-
Other disbursements	-	203,803	-	-	1,689	-	-	-
Total disbursements	<u>56,119</u>	<u>1,540,942</u>	<u>3,011,053</u>	<u>-</u>	<u>2,418</u>	<u>-</u>	<u>14,458</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,057)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>945</u>	<u>22,170</u>	<u>11,386</u>	<u>225</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 2,854</u>	<u>\$ 44,000</u>	<u>\$ 71,709</u>	<u>\$ 225</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	4-D Clerk 2000	Treasurer's Trust	Sheriff's Commissary	CFDA 97.073 2010 ACAMS Grant	User Fee Drug & Alcohol	Law Enforcement Continuing Education - MCSD	Jury Fees	Adult Probation
Cash and investments - beginning	\$ 21,109	\$ 719,324	\$ 40,171	\$ -	\$ 27,028	\$ 6,573	\$ 106,627	\$ 80,113
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	17,178	-	-	60,903	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	24,684,725	144,607	30,000	71,053	2,468	9,360	103,964
Total receipts	<u>17,178</u>	<u>24,684,725</u>	<u>144,607</u>	<u>90,903</u>	<u>71,053</u>	<u>2,468</u>	<u>9,360</u>	<u>103,964</u>
Disbursements:								
Personal services	1,785	-	-	-	48,839	150	32,375	107,524
Supplies	6,674	-	-	-	215	482	-	1,172
Other services and charges	-	-	-	90,903	1,797	1,389	2,507	20,544
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	24,490,066	142,263	-	-	-	-	-
Total disbursements	<u>8,459</u>	<u>24,490,066</u>	<u>142,263</u>	<u>90,903</u>	<u>50,851</u>	<u>2,021</u>	<u>34,882</u>	<u>129,240</u>
Excess (deficiency) of receipts over disbursements	<u>8,719</u>	<u>194,659</u>	<u>2,344</u>	<u>-</u>	<u>20,202</u>	<u>447</u>	<u>(25,522)</u>	<u>(25,276)</u>
Cash and investments - ending	<u>\$ 29,828</u>	<u>\$ 913,983</u>	<u>\$ 42,515</u>	<u>\$ -</u>	<u>\$ 47,230</u>	<u>\$ 7,020</u>	<u>\$ 81,105</u>	<u>\$ 54,837</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Users Fee	Sheriff Gift/ Donations	Solid Waste Collections	Jail Construction (Landscape)	Sheriff Radio Loan	County Option Tax Jail Project	Cell Extraction Response Team	Alive At 25
Cash and investments - beginning	\$ 87,115	\$ -	\$ -	\$ 60,537	\$ 479	\$ 2,019	\$ 2,037	\$ 2,577
Receipts:								
Taxes	-	-	-	-	-	1,332,741	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	23,980	-	-	-	-	-	-	-
Other receipts	121,273	125	22	-	3,200	309	-	2,578
Total receipts	<u>145,253</u>	<u>125</u>	<u>22</u>	<u>-</u>	<u>3,200</u>	<u>1,333,050</u>	<u>-</u>	<u>2,578</u>
Disbursements:								
Personal services	111,974	-	-	-	-	-	-	-
Supplies	3,369	-	-	-	-	-	-	-
Other services and charges	16,864	-	22	40,641	-	1,155,859	-	2,748
Capital outlay	6,854	-	-	-	-	-	-	-
Other disbursements	-	125	-	-	-	-	-	-
Total disbursements	<u>139,061</u>	<u>125</u>	<u>22</u>	<u>40,641</u>	<u>-</u>	<u>1,155,859</u>	<u>-</u>	<u>2,748</u>
Excess (deficiency) of receipts over disbursements	<u>6,192</u>	<u>-</u>	<u>-</u>	<u>(40,641)</u>	<u>3,200</u>	<u>177,191</u>	<u>-</u>	<u>(170)</u>
Cash and investments - ending	<u>\$ 93,307</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,896</u>	<u>\$ 3,679</u>	<u>\$ 179,210</u>	<u>\$ 2,037</u>	<u>\$ 2,407</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	County Health Environmental	Environmental Civil Penalties	Welfare Family & Children	Miami County Dog Ordinance 08	Treasurers Tax Roll	Commissioners Tax Sale Taxes	Demand Collection Fee	Law Enforcement Prosecutor
Cash and investments - beginning	\$ -	\$ 4,995	\$ -	\$ 16,519	\$ 1,100	\$ 8,038	\$ 11,037	\$ 1,241
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	3,996	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	867	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	8,128	-	10,780	291	351	120,862	-	5,326
Total receipts	<u>8,128</u>	<u>867</u>	<u>10,780</u>	<u>4,287</u>	<u>351</u>	<u>120,862</u>	<u>-</u>	<u>5,326</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	616	57	-	-	-
Other services and charges	8,128	349	-	50	-	124,083	-	4,464
Capital outlay	-	-	-	-	820	-	-	-
Other disbursements	-	-	10,780	4	-	4,114	11,037	-
Total disbursements	<u>8,128</u>	<u>349</u>	<u>10,780</u>	<u>670</u>	<u>877</u>	<u>128,197</u>	<u>11,037</u>	<u>4,464</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>518</u>	<u>-</u>	<u>3,617</u>	<u>(526)</u>	<u>(7,335)</u>	<u>(11,037)</u>	<u>862</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 5,513</u>	<u>\$ -</u>	<u>\$ 20,136</u>	<u>\$ 574</u>	<u>\$ 703</u>	<u>\$ -</u>	<u>\$ 2,103</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Local Source E9-1-1	93.563 Collection Share PCA	Sex Offender Registry	EMA Nonreverting	Payroll	Direct Deposit	American Family Insurance	Anthem BCBS
Cash and investments - beginning	\$ 66,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,674	\$ 4,063
Receipts:								
Taxes	-	-	-	2,100	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	630	-	-	-	-	-	-
Charges for services	120,000	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	1,615	2,690	2,995	25,521	4,073,711	47,825	184,420
Total receipts	<u>120,000</u>	<u>2,245</u>	<u>2,690</u>	<u>5,095</u>	<u>25,521</u>	<u>4,073,711</u>	<u>47,825</u>	<u>184,420</u>
Disbursements:								
Personal services	116,298	-	-	-	-	-	48,121	173,287
Supplies	-	-	-	-	-	-	-	-
Other services and charges	23,235	1,539	2,540	856	-	-	4	-
Capital outlay	9,535	-	-	-	-	-	-	-
Other disbursements	-	706	-	-	25,521	4,073,711	-	-
Total disbursements	<u>149,068</u>	<u>2,245</u>	<u>2,540</u>	<u>856</u>	<u>25,521</u>	<u>4,073,711</u>	<u>48,125</u>	<u>173,287</u>
Excess (deficiency) of receipts over disbursements	<u>(29,068)</u>	<u>-</u>	<u>150</u>	<u>4,239</u>	<u>-</u>	<u>-</u>	<u>(300)</u>	<u>11,133</u>
Cash and investments - ending	<u>\$ 37,426</u>	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ 4,239</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,374</u>	<u>\$ 15,196</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	ECIT Dental	Central United Life	Worksite Solutions	Anthem Life Supplemental	Liberty National Insurance	Voluntary PERF	Payroll Misc W/H	Garnishment
Cash and investments - beginning	\$ 3,133	\$ 145	\$ 76	\$ -	\$ -	\$ 3,826	\$ 242	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	41,585	11	5,779	25,065	3,578	16,808	520	11,116
Total receipts	41,585	11	5,779	25,065	3,578	16,808	520	11,116
Disbursements:								
Personal services	31,623	-	5,748	14,683	3,578	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	10,681	-	-	-	-	20,634	416	11,116
Total disbursements	42,304	-	5,748	14,683	3,578	20,634	416	11,116
Excess (deficiency) of receipts over disbursements	(719)	11	31	10,382	-	(3,826)	104	-
Cash and investments - ending	\$ 2,414	\$ 156	\$ 107	\$ 10,382	\$ -	\$ -	\$ 346	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	United Way	Support And Misc.	Health Coord-Homeland Security	YMCA Rural Transit	Local Emergency Planning & R.T.K.	Miami County Sheriff Reserve	Victims Advocate	YMCA Stimulus
Cash and investments - beginning	\$ 289	\$ -	\$ 639	\$ -	\$ 18,457	\$ 346	\$ 16,548	\$ 2,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	319,183	4,471	-	31,983	54,280
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,621	38,414	-	79	-	565	-	4,500
Total receipts	1,621	38,414	-	319,262	4,471	565	31,983	58,780
Disbursements:								
Personal services	-	-	-	-	-	-	28,405	-
Supplies	-	-	-	-	4,850	-	901	-
Other services and charges	-	-	-	319,262	867	-	2,635	59,780
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,528	38,414	-	-	-	-	-	-
Total disbursements	1,528	38,414	-	319,262	5,717	-	31,941	59,780
Excess (deficiency) of receipts over disbursements	93	-	-	-	(1,246)	565	42	(1,000)
Cash and investments - ending	\$ 382	\$ -	\$ 639	\$ -	\$ 17,211	\$ 911	\$ 16,590	\$ 1,000

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	HAVA Grant	CFDA 97.042 '11 EMPG Comp Grant	CFDA 97.055 FY10 IECGP-EMA	CFDA 97.055 FY10 IECGP-9-1-1	CFDA 20.703 2012 HMEP LEPC	CFDA 14.228 OCRA-Hangar 200	IECPG Grant Part 2	Clerk ARRA
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,126
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	10,000	31,963	963	9,454	377	847,520	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	962	-	-	-	-	-
Total receipts	10,000	31,963	1,925	9,454	377	847,520	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	9,913	248	1,925	-	-	847,520	-	-
Capital outlay	-	3,375	-	9,454	-	-	6,572	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	9,913	3,623	1,925	9,454	-	847,520	6,572	-
Excess (deficiency) of receipts over disbursements	87	28,340	-	-	377	-	(6,572)	-
Cash and investments - ending	\$ 87	\$ 28,340	\$ -	\$ -	\$ 377	\$ -	\$ (6,572)	\$ 13,126

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Health Grant 215-400.725	Operation Pullover	Community Corrections Grant	Emergency Management Misc Grant Monies	Health Misc Grants	IDEA Narcotics Training Program	Soil & Water Grant	Dukes Health Care Foundation Grant
Cash and investments - beginning	\$ 4,130	\$ 438	\$ 56,425	\$ 50	\$ 392	\$ -	\$ 2,945	\$ 672
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	8,168	-	95,521	-	-	48,978	-	-
Charges for services	16,336	7,493	-	-	9,591	-	-	19,756
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,730	-	55,929	-	-	-	16,000	-
Total receipts	<u>27,234</u>	<u>7,493</u>	<u>151,450</u>	<u>-</u>	<u>9,591</u>	<u>48,978</u>	<u>16,000</u>	<u>19,756</u>
Disbursements:								
Personal services	17,367	-	160,762	-	-	20,191	17,860	-
Supplies	-	-	-	-	9,591	1,108	-	19,715
Other services and charges	13,997	7,081	16,952	-	-	25,693	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	30,138	-	-	-	-	-
Total disbursements	<u>31,364</u>	<u>7,081</u>	<u>207,852</u>	<u>-</u>	<u>9,591</u>	<u>46,992</u>	<u>17,860</u>	<u>19,715</u>
Excess (deficiency) of receipts over disbursements	<u>(4,130)</u>	<u>412</u>	<u>(56,402)</u>	<u>-</u>	<u>-</u>	<u>1,986</u>	<u>(1,860)</u>	<u>41</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 850</u>	<u>\$ 23</u>	<u>\$ 50</u>	<u>\$ 392</u>	<u>\$ 1,986</u>	<u>\$ 1,085</u>	<u>\$ 713</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Community Emergency Response	Sheriff Misc Grants	Disaster	Court Interpreter Grant	E9-1-1 Misc Grants	Tourism Commission	Totals
Cash and investments - beginning	\$ 985	\$ -	\$ 2,331	\$ -	\$ -	\$ 1,121	\$ 16,877,754
Receipts:							
Taxes	-	-	-	-	-	-	43,545,113
Licenses and permits	-	-	-	-	-	-	4,999
Intergovernmental	-	-	-	6,150	-	56,119	8,353,041
Charges for services	-	-	-	-	-	-	1,129,411
Fines and forfeits	-	-	-	-	-	-	231,239
Other receipts	-	4,920	-	-	430	-	43,326,468
Total receipts	-	4,920	-	6,150	430	56,119	96,590,271
Disbursements:							
Personal services	-	-	-	-	-	-	16,067,693
Supplies	-	-	-	-	-	-	2,746,203
Other services and charges	-	4,920	875	-	-	48,500	36,223,371
Capital outlay	-	-	-	-	-	-	591,282
Other disbursements	-	-	-	-	-	-	40,105,163
Total disbursements	-	4,920	875	-	-	48,500	95,733,712
Excess (deficiency) of receipts over disbursements	-	-	(875)	6,150	430	7,619	856,559
Cash and investments - ending	\$ 985	\$ -	\$ 1,456	\$ 6,150	\$ 430	\$ 8,740	\$ 17,734,313

MIAMI COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT & T Capital Services Inc.	E 9-1-1 Equipment	\$ 132,430	07-01-11	07-01-21
Great American Leasing Corporation	Courthouse Copiers	39,681	11-29-10	11-29-15
Great American Leasing Corporation	Jail Copiers	10,428	12-28-09	12-28-14
Miami County Historical Society	Lease on Museum Building	1	10-28-85	01-01-12
Miami County Building Corporation	New Jail	1,194,000	07-01-10	01-01-33
Pitney Bowes	90 ppm Printer/Mailer System	<u>30,552</u>	03-07-11	03-07-16
Total governmental activities		<u>1,407,092</u>		
Total of annual lease payments		<u>\$ 1,407,092</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	Northwest Utility Corridor Infrastructure	\$ 1,458,750	\$ 162,000
Total governmental activities		<u>1,458,750</u>	<u>162,000</u>
Totals		<u>\$ 1,458,750</u>	<u>\$ 162,000</u>

MIAMI COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2012

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

	Ending Balance
Governmental activities:	
Land	\$ 1,118,031
Infrastructure	61,457,596
Buildings	26,361,584
Improvements other than buildings	44,327
Machinery, equipment and vehicles	5,914,935
Total governmental activities	94,896,473
Total capital assets	\$ 94,896,473

MIAMI COUNTY
OTHER REPORTS

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

County Auditor
County Sheriff

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF MIAMI COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Miami County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2012. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2012.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A - 133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2012-2. Our opinion on the County's major federal program is not modified with respect to these matters.

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

The County's response to the noncompliance findings identified in our audit is described in the accompanying Official Response and Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the type of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2012-2 to be a material weakness.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying Official Response and Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



Bruce Hartman
State Examiner

May 30, 2013

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

MIAMI COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2012

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Hangar 200	Indiana Office of Community and Rural Affairs	14.228	B-10-DC-18-001	\$ 847,520
<u>Department of the Interior</u>				
Payments in Lieu of Taxes	Direct Grant	15.226	FY 2012	3,973
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program IDEA Narcotics	Indiana Criminal Justice Institute	16.738	11-DJ-014	33,617
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories IDEA Narcotics	Indiana Criminal Justice Institute	16.803	09-JRA-014	11,991
Total - JAG Program Cluster				45,608
Crime Victim Assistance Victims Advocate	Indiana Criminal Justice Institute	16.575	10-VA-APR-152	31,984
Total - Department of Justice				77,592
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction Old Business 31 Bridge Inspection	Indiana Department of Transportation	20.205 20.205	0500016 0810002	36,180 26,743
Total - Highway Planning and Construction Cluster				62,923
Federal Transit Cluster				
ARRA - Federal Transit - Capital Investment Grants YMCA Stimulus	Indiana Department of Transportation	20.500	A249-09-321074	151,142
Total - Federal Transit Cluster				151,142
Formula Grants for Other than Urbanized Areas	Indiana Department of Transportation			
YMCA Rural Transit YMCA Rural Transit		20.509 20.509	1800028 1800029	28,655 126,111
Total - Formula Grants for Other than Urbanized Areas				154,766
Interagency Hazardous Materials Public Sector Training and Planning Grants FY 2012 HMEP GRANT	Indiana Department of Homeland Security	20.703	C44P-2-191A	848
Total - Department of Transportation				369,679
<u>Department of Health and Human Services</u>				
Public Health Emergency Preparedness Bioterrorism Preparedness & Response	Indiana Department of Health	93.069	BPRS 151-70	9,591
Child Support Enforcement Title IV-D	Indiana Department of Child Services	93.563		195,696
Voting Access for Individuals with Disabilities - Grants to States HAVA Grant	Indiana Secretary of State	93.617	FY 2011	9,913
Total - Department of Health and Human Services				215,200
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants Calendar Year 2012 2011 Salary Reimbursement	Indiana Department of Homeland Security	97.042 97.042	C44P-2-110A C44P-2-358A	3,623 28,340
Total - Emergency Management Performance Grants				31,963
Interoperable Emergency Communications Narrow Banding Grant E-911 Grant	Indiana Department of Homeland Security	97.055 97.055	C44P-210A C44P-211A	963 9,454
Total - Interoperable Emergency Communications				10,417
State Homeland Security Program (SHSP) ACAMS Grant	Indiana Department of Homeland Security	97.073	C44P-2-051A	90,000
Total - Department of Homeland Security				132,380
Total federal awards expended				\$ 1,646,344

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

MIAMI COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

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

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2012:

Program Title	Federal CFDA Number	2012
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	\$ 847,520
Edward Byrne Memorial Justice Assistance Grant Program	16.738	33,617
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	11,991
ARRA - Federal Transit - Capital Investment Grants	20.500	151,142
Formula Grants for Other than Urbanized Areas	20.509	154,766

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unqualified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major program:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes

Identification of Major Program:

Name of Federal Program or Cluster

CDBG – State-Administered CDBG Cluster

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

FINDING 2012-1 - INTERNAL CONTROL OVER THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

We noted deficiencies in the internal control system of the County related to the preparation of the schedule of expenditures of federal awards. We believe the following deficiencies constitute material weaknesses:

1. Preparing the Schedule of Expenditures of Federal Awards (SEFA): Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to the County's SEFA and then determining how those identified risks should be managed. The County has not identified risks to the preparation of a reliable SEFA, and as a result, has failed to design effective controls over the preparation of the SEFA to prevent or detect material misstatements.

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2. Monitoring of Controls: Effective internal control over financial reporting requires the Board of Commissioners to monitor and assess the quality of the County's system of internal control. The Board of Commissioners has not performed either an ongoing or separate evaluation of their system of internal controls. The failure to exercise their oversight responsibility placed the County at risk that controls may not be designed or operating effectively to provide reasonable assurance that controls will prevent or detect material misstatements in a timely manner. Additionally, the County has no process to identify or communicate corrective actions to improve controls.

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

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

Section III – Federal Award Findings and Questioned Costs

FINDING 2012-2 - SUBRECIPIENT MONITORING

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program: Community Development Block Grants/State's Program and
Non-Entitlement Grants in Hawaii
CFDA Number: 14.228
Federal Award Number and Year: B-10-DC-18-0001 ID-10-001 - 2010
Pass-Through Entity: Indiana Office of Community and Rural Affairs

Miami County sub-grants funds to the Miami County Economic Development Authority (MCEDA). The County failed to design an internal control structure sufficient to provide reasonable assurance that the subrecipient agreements, as required by the subrecipient monitoring requirements of this grant, were properly prepared prior to the disbursement of any CDBG Funds. The failure to establish an effective internal control structure related to the subrecipient monitoring compliance requirements allowed the County to pass grant money to MCEDA without a written subrecipient agreement. This agreement would describe how and by whom all of the pass-through responsibilities would be met.

In accordance with 24 CFR section 570.503 "Agreements with subrecipients" states in part: "(a) Before disbursing any CDBG funds to a subrecipient, the recipient shall sign a written agreement with the subrecipient. . . ." This section goes on to describe the minimum provisions that shall be included in the agreement. These provisions cover the following: statement of work; records and reports; program income; uniform administrative requirements; other program requirements; suspension and termination; and reversion of assets.

OMB Circular A-133, Subpart C, section .300 (b) states:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Failure to adequately monitor the subrecipient could allow noncompliance with program requirements by the subrecipient to occur and not be discovered in a timely manner.

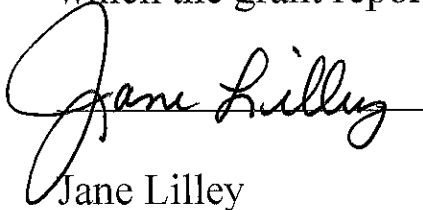
We recommended that County officials design and implement an internal control structure that provides reasonable assurance the subrecipient monitoring requirements of this grant are complied with in the future.

Corrective Action Plan

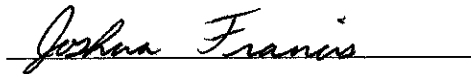
Finding No. 2012-1, Internal Control

Corrective Action Planned:

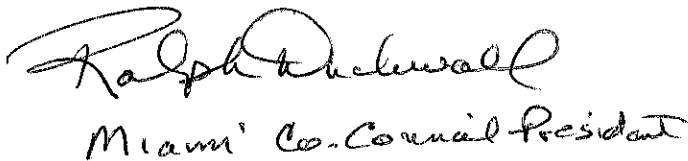
The Miami County Auditor will compile the SEFA reporting and has created a spreadsheet identifying each grant, award number, total grant dollars and expenditures related to each grant. This document can then be used when preparing the annual report and will serve as a source in which the grant reporting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



Jane Lilley
Miami County Auditor



Joshua Francis, Chairman
Miami County Board of Commissioners



Miami Co. Council President

MIAMI COUNTY AUDITOR

JANE LILLEY

25 NORTH BROADWAY

PERU IN 46970

(765) 472-3901

(765)472-1412

Corrective Action Plan

Finding No. 2012-2, Sub-recipient Monitoring

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program: Community Development Block Grants/State's

Program and Non-Entitlement Grants in Hawaii

CFDA Number: 14.228

Federal Award Number and Year: B-10-DC-18-0001 ID-10-001 - 2010

Pass-Through Agency: Indiana Office of Community and Rural Affairs

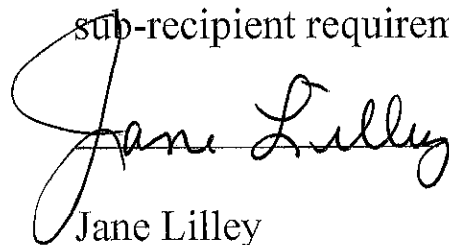
Title of Contact Person: Miami County Auditor

Phone Number: 765-472-3901 ex 243

Expected Completion Date:

Corrective Action Planned:

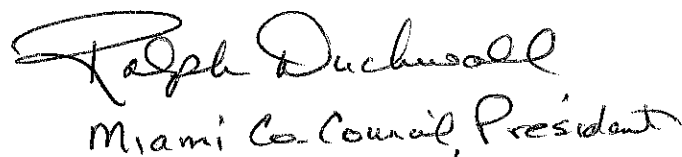
Prior to future grant agreements, Miami County will communicate with the State Board of Accounts regarding the need for a sub-recipient agreement between grant agencies and Miami County as it pertains to sub-recipient requirements.



Jane Lilley
Miami County Auditor



Joshua Francis, Chairman
Miami County Board of Commissioners



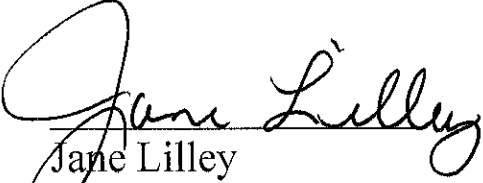
Miami Co. Council, President

MIAMI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 30, 2013, with Joshua Francis, President of the Board of County Commissioners; Ralph Duckwall, President of the County Council; and Jane E. Lilley, Auditor. The Official Response has been made a part of this report and may be found on page 58.

RESPONSE TO FINDINGS

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


Jane Lilley
Miami County Auditor