

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, 2014 to December 31, 2014



FILED
05/23/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jane E. Lilley Mary Brown	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Treasurer	Rebecca Morris Annette Phillippo	01-01-13 to 07-31-16 08-01-16 to 12-31-20
Clerk of the Circuit Court	Tawna Leffel Sands	01-01-11 to 12-31-18
County Sheriff	Tim Miller	01-01-11 to 12-31-18
County Recorder	Brenda Weaver Rhonda Trexler	01-01-13 to 12-31-16 01-01-17 to 12-31-20
President of the County Council	Ralph Duckwall Ethan Manning	01-01-14 to 12-31-16 01-01-17 to 12-31-17
President of the Board of County Commissioners	Joshua D. Francis	01-01-14 to 12-31-17



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MIAMI COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Miami County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement as listed in the Table of Contents.

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 from 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 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.

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, 2014.

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, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

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


Other Information

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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 8, 2017, 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.


Paul D. Joyce, CPA
State Examiner

March 8, 2017



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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, 2014, and the related notes to the financial statement, and have issued our report thereon dated March 8, 2017, 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County'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 items 2014-001, 2014-002, 2014-003, and 2014-004 to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001 and 2014-002.

Miami County's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

March 8, 2017

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
County General	\$ 1,688,913	\$ 7,096,150	\$ 7,690,063	\$ 1,095,000
Accident Report	11,956	4,708	6,985	9,679
Miami County Economic Development Income Tax	1,291,706	713,208	1,156,605	848,309
City and Town Court Cost	68,743	12,505	81,248	-
Clerk Perpetuation	27,948	28,504	16,755	39,697
COIT Distributive Shares	137,831	1,698,077	1,549,158	286,750
Community Corrections Project Income	178,610	121,794	98,928	201,476
Community Transition Program	60,742	17,290	3,834	74,198
Congressional School Interest	34,281	-	1,199	33,082
Congressional School Principal	30,826	-	-	30,826
County Sales Disclosure	23,506	3,965	1,656	25,815
Cumulative Bridge	411,089	366,250	368,476	408,863
Cumulative Courthouse	1,554,852	522,631	654,711	1,422,772
County Drug Free Community	45,531	26,345	40,132	31,744
Enhanced Access	3,825	13,027	5,000	11,852
Firearms	81,191	11,919	33,895	59,215
General Drain	217,806	16,139	38,992	194,953
Health	81,199	69,117	94,109	56,207
Security Protection	4,006	2,578	-	6,584
Excess Levy	1,811	285	-	2,096
Health Maintenance	53,910	33,447	53,107	34,250
Local Road and Street	363,599	317,469	230,591	450,477
Miami County Public Safety	454,908	756,773	921,485	290,196
County Misdemeanant	15,421	24,550	22,810	17,161
Highway	1,917,016	2,855,354	2,836,615	1,935,755
Plat Book	34,570	9,618	8,669	35,519
Rainy Day	857,132	86,613	-	943,745
Reassessment 2005	2,837	-	2,837	-
2015 Reassessment	669,471	281,353	321,558	629,266
Recorder's Record Perpetuation	46,070	37,850	40,762	43,158
Miami County Riverboat Wagering	276,976	533,466	400,000	410,442
Sheriff Service of Process Fee	16,897	16,498	29,846	3,549
Supplemental Public Defender Service Fee	177,151	44,959	50,196	171,914
Surplus Tax	49,176	26,648	49,045	26,779
Surveyor Corner Perpetuation	47,882	6,735	8,500	46,117
S.R.I. Fees	15,175	17,622	15,683	17,114
Tax Sale Redemption	6,283	72,418	77,072	1,629
Tax Sale Surplus	242,558	106,302	179,183	169,677
Tobacco Settlement	5,389	21,838	2,199	25,028
CASA	52,982	26,479	26,242	53,219
Miami County Voter Registration Access	1,866	45	799	1,112
Auditors Ineligible Deductions	7,768	-	-	7,768
Elected Officials Training	5,569	2,597	1,059	7,107
Statewide 911	180,746	469,109	444,835	205,020
Admin Fee Probation	155,254	21,256	30,747	145,763
Juvenile Probation	48,265	5,960	12,862	41,363
\$3.00 User Fee	13,411	10,110	10,074	13,447
Periodic Maintenance	923,159	165,936	142,471	946,624
Animal Control Fees	150	-	-	150
Cannon Project	1,975	-	-	1,975
Colonial Insurance	163	1,849	2,002	10
Miami County Employee Benefit Trust	(164,819)	2,482,207	2,290,356	27,032
Deferred Compensation	-	53,152	53,152	-
Federal Withholding	116	576,458	576,367	207
Social Security	57	446,240	446,297	-
Local Option Tax	12,975	144,861	157,855	(19)
Retirement (PERF)	-	152,595	152,561	34
Sheriff Retirement	4,938	20,226	25,851	(687)

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Gross State Tax	17,955	202,489	220,470	(26)
Settlement Clearing	-	25,880,218	25,880,218	-
LOIT/COIT Public Safety	-	1,326,866	1,326,866	-
CVET Commercial Vehicle Excise	-	136,959	136,959	-
Weed Liens	-	21,058	21,058	-
Delinquent Sewage	-	32,840	32,840	-
Financial Institutions Tax	-	108,184	108,184	-
CEDIT Homestead Replacement	54,042	940,672	951,894	42,820
COIT Homestead Credit	54,949	154,664	139,716	69,897
HEA 1001 HSC Distribution	1,277	-	1,277	-
LOIT/COIT Homestead Credit	33,104	-	-	33,104
LOIT/COIT PTRC	86,811	2,660,402	2,666,903	80,310
LOIT/COIT Residential PTRC	91,249	2,653,732	2,663,116	81,865
Fines and Forfeitures	73	8,664	8,451	286
Infractions	6,961	127,824	112,469	22,316
Overweight Vehicles	150	450	550	50
Special Death Benefit	170	3,000	2,720	450
Sales Disclosure Fees	433	3,288	3,223	498
Coroners Continuing Education	190	3,580	3,030	740
Interstate Compact Fee	392	125	517	-
State Mortgage Fraud	188	2,245	2,038	395
Canine Research and Education	-	695	655	40
DLGF Homestead Property Data Base	5	-	5	-
Child Restraint Violations	50	675	650	75
State Forestry	-	3,257	3,257	-
Inheritance Tax	772	5,883	772	5,883
Education Plate	131	356	469	18
Riverboat Wagering Revenue	-	218,610	218,610	-
Innkeepers Tax	2,916	53,761	53,667	3,010
County Economic Development Income Tax	-	1,237,726	1,237,726	-
COIT Distribution	-	3,029,814	3,029,814	-
City Ordinance Violation	500	-	-	500
93.563 Prosecutor Share PCA	3,828	4,136	2,932	5,032
93.563 Title IV-D Incentive	41,791	15,830	38,291	19,330
4-D Prosecutor New	61,319	23,818	20,359	64,778
4-D Clerk 1999	225	-	-	225
4-D Clerk 2000	50,634	15,830	25,362	41,102
Miami County Tourism	1,422	53,668	54,000	1,090
Clerk Trust	828,225	3,009,392	3,186,495	651,122
Treasurer's Trust	1,039,301	1,187,056	1,039,301	1,187,056
Sheriff's Inmate Trust	58,833	214,898	219,003	54,728
Sheriff's Commissary	42,425	187,989	137,214	93,200
User Fee Drug and Alcohol	64,113	54,284	55,628	62,769
Law Enforcement Continuing Education - MCSD	10,800	3,395	450	13,745
Jury Fees	70,293	6,915	3,843	73,365
Adult Probation	16,174	108,493	139,730	(15,063)
Users Fee	144,499	132,914	128,282	149,131
Jail Construction (Landscape)	19,896	-	-	19,896
County Option Tax Jail Project	175,231	1,326,866	1,118,266	383,831
Cell Extraction Response Team	2,037	-	-	2,037
Alive at 25	2,407	-	-	2,407
Enviromental Civil Penalties	5,003	245	254	4,994
Miami County Dog Ordinance 08	22,924	2,780	-	25,704
Treasurers Tax Roll	974	300	98	1,176
Commissioners Tax Sale Taxes	(1)	7,704	7,703	-
Law Enforcement Prosecutor	15,177	-	14,502	675
Local Source E-911 Funding	4,010	120,046	105,574	18,482
93.563 Collection Share PCA	-	7,755	7,755	-

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Sex Offender Registry	2,855	2,630	5,136	349
Law Enforcement Asset Forfeit	-	1,359	-	1,359
EMA Nonreverting	5,514	1,920	1,171	6,263
Personal Property Tax Audit 2012/2014	58,242	21,789	65,545	14,486
Cemetery Board Nonreverting	84	-	-	84
Weights and Measures Nonreverting	100	-	-	100
Miami County Shop With A Cop	-	3,000	-	3,000
Miami County K9	-	200	-	200
Payroll	-	23,711	23,711	-
Direct Deposit	129	4,043,295	4,043,424	-
American Family Insurance	1,634	40,081	39,736	1,979
Anthem BCBS	7,576	182,245	182,796	7,025
Delta Dental	2,385	53,490	53,915	1,960
Worksite Solutions	180	4,338	4,294	224
Anthem Life Supplemental	965	31,473	30,497	1,941
Liberty National Insurance	148	7,697	7,477	368
YMCA Membership	178	5,344	5,344	178
Voluntary PERF	-	19,900	19,900	-
Payroll Miscellaneous W/H	346	416	-	762
Garnishment	-	10,964	10,964	-
United Way	457	1,727	2,184	-
Support and Miscellaneous	-	42,648	42,648	-
Health Coord-Homeland Security	639	-	-	639
YMCA Rural Transit	-	230,694	230,694	-
Sheriff Miscellaneous Grants	-	11,760	11,760	-
Local Emergency Planning and R.T.K.	19,552	3,993	2,065	21,480
Miami County Sheriff Reserve	1,731	760	26	2,465
Victims Advocate	16,564	34,110	38,359	12,315
YMCA Stimulus	-	101,490	101,490	-
HAVA Grant	836	3,865	4,701	-
CFDA 20.703 2012 HMEP LEPC	377	-	-	377
CFDA 14.228 OCRA-Hangar 200	-	218,746	217,088	1,658
2013 Hoosier Foundation Grant	(2,314)	4,000	1,686	-
CFDA 97.042 2013 EMPG Comp Grant	-	5,180	5,180	-
CFDA 97.073 2013 HSGP Grant	-	9,642	9,642	-
CFDA 14.228 OCRA - Town Of Miami	-	455,000	455,000	-
CFDA 97.042 2013 EMPG Grant	-	29,323	29,323	-
Operation Pullover	850	6,032	5,932	950
Community Corrections Grant	46,819	159,261	169,957	36,123
Emergency Management Misc Grant Monies	763	-	-	763
Health Misc Grants	392	-	-	392
Soil and Water Grant	4,719	9,000	12,810	909
Dukes Health Care Foundation Grant	-	14,678	14,678	-
Community Emergency Response	985	-	-	985
Disaster	1,456	-	-	1,456
Court Interpreter Grant	6,150	-	-	6,150
E-911 Misc Grants	430	-	-	430
IDJ Comm Super Grant	-	185,000	-	185,000
Totals	<u>\$ 15,667,968</u>	<u>\$ 71,836,197</u>	<u>\$ 72,447,733</u>	<u>\$ 15,056,432</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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 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 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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, 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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing 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
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. Deficits in cash for the Local Option Tax, Sheriff Retirement, and the Gross State Tax funds were a result of payroll errors while processing tax payments. A deficit in cash for the Adult Probation fund was a result of expenditures exceeding collection of user fees.

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Holding Corporation*

The County has entered into a capital lease with Miami County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2014 totaled \$1,116,366.

Note 9. *Other Postemployment Benefits*

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

Note 10. *Subsequent Events*

The Miami County Jail Holding Corporation issued County Option Income Tax Lease Rental Refunding Bonds of 2016 in the amount of \$13,140,000 in March 2016. The bond issuance will be used to advance refund the County Option Income Tax Lease Rental Bonds of 2008 which were outstanding in the amount of \$13,185,000.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial 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 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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	County General	Accident Report	Miami County Economic Development Income Tax	City and Town Court Cost	Clerk Perpetuation	COIT Distributive Shares	Community Corrections Project Income	Community Transition Program
Cash and investments - beginning	\$ 1,688,913	\$ 11,956	\$ 1,291,706	\$ 68,743	\$ 27,948	\$ 137,831	\$ 178,610	\$ 60,742
Receipts:								
Taxes	5,235,205	-	694,208	-	-	1,607,178	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	747,434	-	-	-	1,333	-	21,347	17,290
Charges for services	489,272	-	-	-	-	69,687	-	-
Fines and forfeits	183,671	-	-	-	-	-	-	-
Other receipts	440,568	4,708	19,000	12,505	27,171	21,212	100,447	-
Total receipts	7,096,150	4,708	713,208	12,505	28,504	1,698,077	121,794	17,290
Disbursements:								
Personal services	5,966,107	-	-	-	6,919	1,227,520	58,161	1,714
Supplies	64,144	-	150,000	-	488	132,234	25,618	-
Other services and charges	1,069,381	6,985	631,553	81,248	2,800	87,806	15,149	2,120
Capital outlay	189,198	-	375,052	-	6,548	101,598	-	-
Other disbursements	401,233	-	-	-	-	-	-	-
Total disbursements	7,690,063	6,985	1,156,605	81,248	16,755	1,549,158	98,928	3,834
Excess (deficiency) of receipts over disbursements	(593,913)	(2,277)	(443,397)	(68,743)	11,749	148,919	22,866	13,456
Cash and investments - ending	\$ 1,095,000	\$ 9,679	\$ 848,309	\$ -	\$ 39,697	\$ 286,750	\$ 201,476	\$ 74,198

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Congressional School Interest	Congressional School Principal	County Sales Disclosure	Cumulative Bridge	Cumulative Courthouse	County Drug Free Community	Enhanced Access	Firearms
Cash and investments - beginning	\$ 34,281	\$ 30,826	\$ 23,506	\$ 411,089	\$ 1,554,852	\$ 45,531	\$ 3,825	\$ 81,191
Receipts:								
Taxes	-	-	-	285,135	356,419	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	66,812	34,860	-	-	-
Charges for services	-	-	-	-	-	-	13,027	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	3,965	14,303	131,352	26,345	-	11,919
Total receipts	-	-	3,965	366,250	522,631	26,345	13,027	11,919
Disbursements:								
Personal services	-	-	-	180,030	-	-	-	-
Supplies	-	-	1,010	6,331	-	-	-	-
Other services and charges	-	-	646	90,149	541,705	40,132	5,000	33,895
Capital outlay	-	-	-	91,966	113,006	-	-	-
Other disbursements	1,199	-	-	-	-	-	-	-
Total disbursements	1,199	-	1,656	368,476	654,711	40,132	5,000	33,895
Excess (deficiency) of receipts over disbursements	(1,199)	-	2,309	(2,226)	(132,080)	(13,787)	8,027	(21,976)
Cash and investments - ending	\$ 33,082	\$ 30,826	\$ 25,815	\$ 408,863	\$ 1,422,772	\$ 31,744	\$ 11,852	\$ 59,215

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	General Drain	Health	Security Protection	Excess Levy	Health Maintenance	Local Road and Street	Miami County Public Safety	County Misdemeanant
Cash and investments - beginning	\$ 217,806	\$ 81,199	\$ 4,006	\$ 1,811	\$ 53,910	\$ 363,599	\$ 454,908	\$ 15,421
Receipts:								
Taxes	-	13,052	-	285	-	-	638,159	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,315	-	-	33,139	317,141	-	24,550
Charges for services	-	40,417	2,578	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	16,139	14,333	-	-	308	328	118,614	-
Total receipts	16,139	69,117	2,578	285	33,447	317,469	756,773	24,550
Disbursements:								
Personal services	-	88,045	-	-	28,450	-	127,578	22,810
Supplies	-	3,724	-	-	988	230,591	69,818	-
Other services and charges	38,992	2,032	-	-	954	-	497,985	-
Capital outlay	-	-	-	-	22,715	-	226,104	-
Other disbursements	-	308	-	-	-	-	-	-
Total disbursements	38,992	94,109	-	-	53,107	230,591	921,485	22,810
Excess (deficiency) of receipts over disbursements	(22,853)	(24,992)	2,578	285	(19,660)	86,878	(164,712)	1,740
Cash and investments - ending	\$ 194,953	\$ 56,207	\$ 6,584	\$ 2,096	\$ 34,250	\$ 450,477	\$ 290,196	\$ 17,161

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Highway	Plat Book	Rainy Day	Reassessment 2005	2015 Reassessment	Recorder's Record Perpetuation	Miami County Riverboat Wagering	Sheriff Service of Process Fee
Cash and investments - beginning	\$ 1,917,016	\$ 34,570	\$ 857,132	\$ 2,837	\$ 669,471	\$ 46,070	\$ 276,976	\$ 16,897
Receipts:								
Taxes	-	-	-	-	255,015	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,834,152	-	-	-	25,698	-	133,466	-
Charges for services	-	9,498	-	-	-	37,804	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	21,202	120	86,613	-	640	46	400,000	16,498
Total receipts	2,855,354	9,618	86,613	-	281,353	37,850	533,466	16,498
Disbursements:								
Personal services	1,073,420	-	-	2,837	128,868	-	400,000	28,611
Supplies	1,227,379	169	-	-	7,382	-	-	-
Other services and charges	100,202	8,500	-	-	31,832	40,663	-	-
Capital outlay	421,311	-	-	-	153,476	-	-	-
Other disbursements	14,303	-	-	-	-	99	-	1,235
Total disbursements	2,836,615	8,669	-	2,837	321,558	40,762	400,000	29,846
Excess (deficiency) of receipts over disbursements	18,739	949	86,613	(2,837)	(40,205)	(2,912)	133,466	(13,348)
Cash and investments - ending	\$ 1,935,755	\$ 35,519	\$ 943,745	\$ -	\$ 629,266	\$ 43,158	\$ 410,442	\$ 3,549

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Supplemental Public Defender Service Fee	Surplus Tax	Surveyor Corner Perpetuation	S.R.I. Fees	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement	CASA
Cash and investments - beginning	\$ 177,151	\$ 49,176	\$ 47,882	\$ 15,175	\$ 6,283	\$ 242,558	\$ 5,389	\$ 52,982
Receipts:								
Taxes	-	26,573	-	-	-	106,302	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	21,838	26,439
Charges for services	-	-	6,725	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	44,959	75	10	17,622	72,418	-	-	40
Total receipts	44,959	26,648	6,735	17,622	72,418	106,302	21,838	26,479
Disbursements:								
Personal services	40,057	-	-	-	-	-	-	-
Supplies	109	-	-	-	-	-	-	-
Other services and charges	10,030	49,045	8,500	15,683	77,072	179,183	2,199	26,242
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	50,196	49,045	8,500	15,683	77,072	179,183	2,199	26,242
Excess (deficiency) of receipts over disbursements	(5,237)	(22,397)	(1,765)	1,939	(4,654)	(72,881)	19,639	237
Cash and investments - ending	\$ 171,914	\$ 26,779	\$ 46,117	\$ 17,114	\$ 1,629	\$ 169,677	\$ 25,028	\$ 53,219

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Miami County Voter Registration Access	Auditors Ineligible Deductions	Elected Officials Training	Statewide 911	Admin Fee Probation	Juvenile Probation	\$3.00 User Fee	Periodic Maintenance
Cash and investments - beginning	\$ 1,866	\$ 7,768	\$ 5,569	\$ 180,746	\$ 155,254	\$ 48,265	\$ 13,411	\$ 923,159
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	2,597	469,109	-	-	-	164,361
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	45	-	-	-	21,256	5,960	10,110	1,575
Total receipts	45	-	2,597	469,109	21,256	5,960	10,110	165,936
Disbursements:								
Personal services	-	-	-	305,116	30,747	12,862	-	-
Supplies	-	-	-	163	-	-	-	-
Other services and charges	-	-	1,059	139,556	-	-	10,074	142,471
Capital outlay	799	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	799	-	1,059	444,835	30,747	12,862	10,074	142,471
Excess (deficiency) of receipts over disbursements	(754)	-	1,538	24,274	(9,491)	(6,902)	36	23,465
Cash and investments - ending	\$ 1,112	\$ 7,768	\$ 7,107	\$ 205,020	\$ 145,763	\$ 41,363	\$ 13,447	\$ 946,624

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Animal Control Fees	Cannon Project	Colonial Insurance	Miami County Employee Benefit Trust	Deferred Compensation	Federal Withholding	Social Security	Local Option Tax
Cash and investments - beginning	\$ 150	\$ 1,975	\$ 163	\$ (164,819)	\$ -	\$ 116	\$ 57	\$ 12,975
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	1,849	2,482,207	53,152	576,458	446,240	144,861
Total receipts	-	-	1,849	2,482,207	53,152	576,458	446,240	144,861
Disbursements:								
Personal services	-	-	2,002	2,290,356	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	53,152	576,367	446,297	157,855
Total disbursements	-	-	2,002	2,290,356	53,152	576,367	446,297	157,855
Excess (deficiency) of receipts over disbursements	-	-	(153)	191,851	-	91	(57)	(12,994)
Cash and investments - ending	\$ 150	\$ 1,975	\$ 10	\$ 27,032	\$ -	\$ 207	\$ -	\$ (19)

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Retirement (PERF)	Sheriff Retirement	Gross State Tax	Settlement Clearing	LOIT/COIT Public Safety	CVET Commercial Vehicle Excise	Weed Liens	Delinquent Sewage
Cash and investments - beginning	\$ -	\$ 4,938	\$ 17,955	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	22,576,662	1,326,866	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,303,556	-	136,959	-	-
Charges for services	-	-	-	-	-	-	-	32,840
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	152,595	20,226	202,489	-	-	-	21,058	-
Total receipts	152,595	20,226	202,489	25,880,218	1,326,866	136,959	21,058	32,840
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	25,880,217	1,326,866	136,959	21,058	32,840
Capital outlay	-	-	-	1	-	-	-	-
Other disbursements	152,561	25,851	220,470	-	-	-	-	-
Total disbursements	152,561	25,851	220,470	25,880,218	1,326,866	136,959	21,058	32,840
Excess (deficiency) of receipts over disbursements	34	(5,625)	(17,981)	-	-	-	-	-
Cash and investments - ending	\$ 34	\$ (687)	\$ (26)	\$ -	\$ -	\$ -	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Financial Institutions Tax	CEDIT Homestead Replacement	COIT Homestead Credit	HEA 1001 HSC Distribution	LOIT/COIT Homestead Credit	LOIT/COIT PTRC	LOIT/COIT Residential PTRC	Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ 54,042	\$ 54,949	\$ 1,277	\$ 33,104	\$ 86,811	\$ 91,249	\$ 73
Receipts:								
Taxes	-	940,672	154,664	-	-	2,660,402	2,653,732	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	108,184	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	8,664
Total receipts	108,184	940,672	154,664	-	-	2,660,402	2,653,732	8,664
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	108,184	951,894	139,716	1,277	-	-	-	8,451
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,666,903	2,663,116	-
Total disbursements	108,184	951,894	139,716	1,277	-	2,666,903	2,663,116	8,451
Excess (deficiency) of receipts over disbursements	-	(11,222)	14,948	(1,277)	-	(6,501)	(9,384)	213
Cash and investments - ending	\$ -	\$ 42,820	\$ 69,897	\$ -	\$ 33,104	\$ 80,310	\$ 81,865	\$ 286

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Infractions	Overweight Vehicles	Special Death Benefit	Sales Disclosure Fees	Coroners Continuing Education	Interstate Compact Fee	State Mortgage Fraud	Canine Research and Education
Cash and investments - beginning	\$ 6,961	\$ 150	\$ 170	\$ 433	\$ 190	\$ 392	\$ 188	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	695
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	5	3,580	-	2,235	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	127,824	450	3,000	3,283	-	125	10	-
Total receipts	<u>127,824</u>	<u>450</u>	<u>3,000</u>	<u>3,288</u>	<u>3,580</u>	<u>125</u>	<u>2,245</u>	<u>695</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	112,469	550	2,720	3,223	3,030	517	2,038	655
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>112,469</u>	<u>550</u>	<u>2,720</u>	<u>3,223</u>	<u>3,030</u>	<u>517</u>	<u>2,038</u>	<u>655</u>
Excess (deficiency) of receipts over disbursements	<u>15,355</u>	<u>(100)</u>	<u>280</u>	<u>65</u>	<u>550</u>	<u>(392)</u>	<u>207</u>	<u>40</u>
Cash and investments - ending	<u>\$ 22,316</u>	<u>\$ 50</u>	<u>\$ 450</u>	<u>\$ 498</u>	<u>\$ 740</u>	<u>\$ -</u>	<u>\$ 395</u>	<u>\$ 40</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	DLGF Homestead Property Data Base	Child Restraint Violations	State Forestry	Inheritance Tax	Education Plate	Riverboat Wagering Revenue	Innkeepers Tax	County Economic Development Income Tax
Cash and investments - beginning	\$ 5	\$ 50	\$ -	\$ 772	\$ 131	\$ -	\$ 2,916	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	1,237,726
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	218,610	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	675	3,257	5,883	356	-	53,761	-
Total receipts	-	675	3,257	5,883	356	218,610	53,761	1,237,726
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	5	650	3,257	772	469	218,610	53,667	1,237,726
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	5	650	3,257	772	469	218,610	53,667	1,237,726
Excess (deficiency) of receipts over disbursements	(5)	25	-	5,111	(113)	-	94	-
Cash and investments - ending	\$ -	\$ 75	\$ -	\$ 5,883	\$ 18	\$ -	\$ 3,010	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	COIT Distribution	City Ordinance Violation	93.563 Prosecutor Share PCA	93.563 Title IV-D Incentive	4-D Prosecutor New	4-D Clerk 1999	4-D Clerk 2000	Miami County Tourism
Cash and investments - beginning	\$ -	\$ 500	\$ 3,828	\$ 41,791	\$ 61,319	\$ 225	\$ 50,634	\$ 1,422
Receipts:								
Taxes	3,029,814	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,057	15,830	23,818	-	15,830	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	1,079	-	-	-	-	53,668
Total receipts	<u>3,029,814</u>	<u>-</u>	<u>4,136</u>	<u>15,830</u>	<u>23,818</u>	<u>-</u>	<u>15,830</u>	<u>53,668</u>
Disbursements:								
Personal services	-	-	-	38,291	6,255	-	20,471	-
Supplies	-	-	1,352	-	160	-	3,708	-
Other services and charges	3,029,814	-	1,576	-	6,589	-	358	-
Capital outlay	-	-	-	-	7,355	-	825	-
Other disbursements	-	-	4	-	-	-	-	54,000
Total disbursements	<u>3,029,814</u>	<u>-</u>	<u>2,932</u>	<u>38,291</u>	<u>20,359</u>	<u>-</u>	<u>25,362</u>	<u>54,000</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>1,204</u>	<u>(22,461)</u>	<u>3,459</u>	<u>-</u>	<u>(9,532)</u>	<u>(332)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 5,032</u>	<u>\$ 19,330</u>	<u>\$ 64,778</u>	<u>\$ 225</u>	<u>\$ 41,102</u>	<u>\$ 1,090</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Clerk Trust	Treasurer's Trust	Sheriff's Inmate Trust	Sheriff's Commissary	User Fee Drug and Alcohol	Law Enforcement Continuing Education - MCSD	Jury Fees	Adult Probation
Cash and investments - beginning	\$ 828,225	\$ 1,039,301	\$ 58,833	\$ 42,425	\$ 64,113	\$ 10,800	\$ 70,293	\$ 16,174
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	2,625
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	3,009,392	1,187,056	214,898	187,989	54,284	3,395	6,915	105,868
Total receipts	<u>3,009,392</u>	<u>1,187,056</u>	<u>214,898</u>	<u>187,989</u>	<u>54,284</u>	<u>3,395</u>	<u>6,915</u>	<u>108,493</u>
Disbursements:								
Personal services	-	-	-	-	54,020	-	-	111,774
Supplies	-	-	-	-	-	-	273	691
Other services and charges	-	-	-	-	1,608	450	3,570	27,265
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	3,186,495	1,039,301	219,003	137,214	-	-	-	-
Total disbursements	<u>3,186,495</u>	<u>1,039,301</u>	<u>219,003</u>	<u>137,214</u>	<u>55,628</u>	<u>450</u>	<u>3,843</u>	<u>139,730</u>
Excess (deficiency) of receipts over disbursements	<u>(177,103)</u>	<u>147,755</u>	<u>(4,105)</u>	<u>50,775</u>	<u>(1,344)</u>	<u>2,945</u>	<u>3,072</u>	<u>(31,237)</u>
Cash and investments - ending	<u>\$ 651,122</u>	<u>\$ 1,187,056</u>	<u>\$ 54,728</u>	<u>\$ 93,200</u>	<u>\$ 62,769</u>	<u>\$ 13,745</u>	<u>\$ 73,365</u>	<u>\$ (15,063)</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Users Fee	Jail Construction (Landscape)	County Option Tax Jail Project	Cell Extraction Response Team	Alive at 25	Enviromental Civil Penalties	Miami County Dog Ordinance 08	Treasurers Tax Roll
Cash and investments - beginning	\$ 144,499	\$ 19,896	\$ 175,231	\$ 2,037	\$ 2,407	\$ 5,003	\$ 22,924	\$ 974
Receipts:								
Taxes	-	-	1,326,866	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	2,780	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	1,006	-	-	-	-	-	-	-
Other receipts	131,908	-	-	-	-	245	-	300
Total receipts	<u>132,914</u>	<u>-</u>	<u>1,326,866</u>	<u>-</u>	<u>-</u>	<u>245</u>	<u>2,780</u>	<u>300</u>
Disbursements:								
Personal services	103,782	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	98
Other services and charges	19,617	-	1,118,266	-	-	254	-	-
Capital outlay	4,883	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>128,282</u>	<u>-</u>	<u>1,118,266</u>	<u>-</u>	<u>-</u>	<u>254</u>	<u>-</u>	<u>98</u>
Excess (deficiency) of receipts over disbursements	<u>4,632</u>	<u>-</u>	<u>208,600</u>	<u>-</u>	<u>-</u>	<u>(9)</u>	<u>2,780</u>	<u>202</u>
Cash and investments - ending	<u>\$ 149,131</u>	<u>\$ 19,896</u>	<u>\$ 383,831</u>	<u>\$ 2,037</u>	<u>\$ 2,407</u>	<u>\$ 4,994</u>	<u>\$ 25,704</u>	<u>\$ 1,176</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Commissioners Tax Sale Taxes	Law Enforcement Prosecutor	Local Source E-911 Funding	93.563 Collection Share PCA	Sex Offender Registry	Law Enforcement Asset Forfeit	EMA Nonreverting	Personal Property Tax Audit 2012/2014
Cash and investments - beginning	\$ (1)	\$ 15,177	\$ 4,010	\$ -	\$ 2,855	\$ -	\$ 5,514	\$ 58,242
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	120,046	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	7,704	-	-	7,755	2,630	1,359	1,920	21,789
Total receipts	7,704	-	120,046	7,755	2,630	1,359	1,920	21,789
Disbursements:								
Personal services	-	-	73,741	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	7,403	4,188	23,927	7,755	5,136	-	1,171	57,790
Capital outlay	-	10,314	7,906	-	-	-	-	-
Other disbursements	300	-	-	-	-	-	-	7,755
Total disbursements	7,703	14,502	105,574	7,755	5,136	-	1,171	65,545
Excess (deficiency) of receipts over disbursements	1	(14,502)	14,472	-	(2,506)	1,359	749	(43,756)
Cash and investments - ending	\$ -	\$ 675	\$ 18,482	\$ -	\$ 349	\$ 1,359	\$ 6,263	\$ 14,486

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Cemetery Board Nonreverting	Weights and Measures Nonreverting	Miami County Shop With A Cop	Miami County K9	Payroll	Direct Deposit	American Family Insurance	Anthem BCBS
Cash and investments - beginning	\$ 84	\$ 100	\$ -	\$ -	\$ -	\$ 129	\$ 1,634	\$ 7,576
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	3,000	200	23,711	4,043,295	40,081	182,245
Total receipts	-	-	3,000	200	23,711	4,043,295	40,081	182,245
Disbursements:								
Personal services	-	-	-	-	-	-	39,698	182,796
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	38	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	23,711	4,043,424	-	-
Total disbursements	-	-	-	-	23,711	4,043,424	39,736	182,796
Excess (deficiency) of receipts over disbursements	-	-	3,000	200	-	(129)	345	(551)
Cash and investments - ending	\$ 84	\$ 100	\$ 3,000	\$ 200	\$ -	\$ -	\$ 1,979	\$ 7,025

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Delta Dental	Worksite Solutions	Anthem Life Supplemental	Liberty National Insurance	YMCA Membership	Voluntary PERF	Payroll Miscellaneous W/H	Garnishment
Cash and investments - beginning	\$ 2,385	\$ 180	\$ 965	\$ 148	\$ 178	\$ -	\$ 346	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	53,490	4,338	31,473	7,697	5,344	19,900	416	10,964
Total receipts	<u>53,490</u>	<u>4,338</u>	<u>31,473</u>	<u>7,697</u>	<u>5,344</u>	<u>19,900</u>	<u>416</u>	<u>10,964</u>
Disbursements:								
Personal services	40,321	4,294	30,497	7,477	3,094	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	125
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	13,594	-	-	-	2,250	19,900	-	10,839
Total disbursements	<u>53,915</u>	<u>4,294</u>	<u>30,497</u>	<u>7,477</u>	<u>5,344</u>	<u>19,900</u>	<u>-</u>	<u>10,964</u>
Excess (deficiency) of receipts over disbursements	<u>(425)</u>	<u>44</u>	<u>976</u>	<u>220</u>	<u>-</u>	<u>-</u>	<u>416</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,960</u>	<u>\$ 224</u>	<u>\$ 1,941</u>	<u>\$ 368</u>	<u>\$ 178</u>	<u>\$ -</u>	<u>\$ 762</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	United Way	Support and Miscellaneous	Health Coord-Homeland Security	YMCA Rural Transit	Sheriff Miscellaneous Grants	Local Emergency Planning and R.T.K.	Miami County Sheriff Reserve	Victims Advocate
Cash and investments - beginning	\$ 457	\$ -	\$ 639	\$ -	\$ -	\$ 19,552	\$ 1,731	\$ 16,564
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	230,694	11,760	3,993	-	34,110
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,727	42,648	-	-	-	-	760	-
Total receipts	<u>1,727</u>	<u>42,648</u>	<u>-</u>	<u>230,694</u>	<u>11,760</u>	<u>3,993</u>	<u>760</u>	<u>34,110</u>
Disbursements:								
Personal services	-	-	-	-	-	760	-	35,481
Supplies	-	-	-	-	-	448	-	648
Other services and charges	-	-	-	230,694	11,760	857	26	2,230
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,184	42,648	-	-	-	-	-	-
Total disbursements	<u>2,184</u>	<u>42,648</u>	<u>-</u>	<u>230,694</u>	<u>11,760</u>	<u>2,065</u>	<u>26</u>	<u>38,359</u>
Excess (deficiency) of receipts over disbursements	<u>(457)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,928</u>	<u>734</u>	<u>(4,249)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 639</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,480</u>	<u>\$ 2,465</u>	<u>\$ 12,315</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	YMCA Stimulus	HAVA Grant	CFDA 20.703 2012 HMEP LEPC	CFDA 14.228 OCRA-Hangar 200	2013 Hoosier Foundation Grant	CFDA 97.042 2013 EMPG Comp Grant	CFDA 97.073 2013 HSGP Grant
Cash and investments - beginning	\$ -	\$ 836	\$ 377	\$ -	\$ (2,314)	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	101,490	3,865	-	218,746	4,000	5,180	9,642
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	101,490	3,865	-	218,746	4,000	5,180	9,642
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	101,490	-	-	217,088	-	-	-
Capital outlay	-	4,701	-	-	1,686	5,180	9,642
Other disbursements	-	-	-	-	-	-	-
Total disbursements	101,490	4,701	-	217,088	1,686	5,180	9,642
Excess (deficiency) of receipts over disbursements	-	(836)	-	1,658	2,314	-	-
Cash and investments - ending	\$ -	\$ -	\$ 377	\$ 1,658	\$ -	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CFDA 14.228 OCRA -	CFDA 97.042 2013 EMPG Grant	Operation Pullover	Community Corrections Grant	Emergency Management Misc Grant Monies	Health Misc Grants	Soil and Water Grant
	Town Of Miami						
Cash and investments - beginning	\$ -	\$ -	\$ 850	\$ 46,819	\$ 763	\$ 392	\$ 4,719
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	455,000	29,323	-	159,261	-	-	-
Charges for services	-	-	6,032	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	9,000
Total receipts	455,000	29,323	6,032	159,261	-	-	9,000
Disbursements:							
Personal services	-	-	-	167,427	-	-	12,810
Supplies	-	-	-	-	-	-	-
Other services and charges	455,000	29,323	5,932	2,530	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	455,000	29,323	5,932	169,957	-	-	12,810
Excess (deficiency) of receipts over disbursements	-	-	100	(10,696)	-	-	(3,810)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 950</u>	<u>\$ 36,123</u>	<u>\$ 763</u>	<u>\$ 392</u>	<u>\$ 909</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Dukes Health Care Foundation Grant	Community Emergency Response	Disaster	Court Interpreter Grant	E-911 Misc Grants	IDJ Comm Super Grant	Totals
Cash and investments - beginning	\$ -	\$ 985	\$ 1,456	\$ 6,150	\$ 430	\$ -	\$ 15,667,968
Receipts:							
Taxes	-	-	-	-	-	-	45,124,935
Licenses and permits	-	-	-	-	-	-	3,475
Intergovernmental receipts	14,678	-	-	-	-	185,000	9,602,025
Charges for services	-	-	-	-	-	-	1,469,813
Fines and forfeits	-	-	-	-	-	-	184,677
Other receipts	-	-	-	-	-	-	15,451,272
Total receipts	14,678	-	-	-	-	185,000	71,836,197
Disbursements:							
Personal services	-	-	-	-	-	-	12,955,199
Supplies	14,678	-	-	-	-	-	1,942,204
Other services and charges	-	-	-	-	-	-	39,612,493
Capital outlay	-	-	-	-	-	-	1,754,266
Other disbursements	-	-	-	-	-	-	16,183,571
Total disbursements	14,678	-	-	-	-	-	72,447,733
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	185,000	(611,536)
Cash and investments - ending	\$ -	\$ 985	\$ 1,456	\$ 6,150	\$ 430	\$ 185,000	\$ 15,056,432

MIAMI COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2014

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	7/1/2011	7/1/2021
De Lagen Landen	Riso Lease	965	3/1/2014	3/1/2019
Great American Leasing Corporation	Courthouse Copiers	39,681	11/29/2010	11/29/2015
Great American Leasing Corporation	Jail Copiers	10,428	12/28/2009	12/28/2014
Miami County Building Corporation	New Jail	1,181,000	7/1/2010	1/1/2033
Pitney Bowes	90 ppm Printer	30,552	3/7/2011	3/7/2016
Pitney Bowes	Mailer System	<u>4,716</u>	7/7/2014	7/7/2018
Total of annual lease payments		<u>\$ 1,399,772</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	Northwest Utility Corridor Infrastructure	<u>\$ 987,500</u>	<u>\$ 161,000</u>

MIAMI COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2014

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	\$ 1,118,031
Infrastructure	61,864,969
Buildings	26,361,584
Improvements other than buildings	44,327
Machinery, equipment, and vehicles	<u>5,912,815</u>
Total capital assets	<u>\$ 95,301,726</u>

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 THE MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF MIAMI COUNTY, INDIANA

Report on Compliance for the 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, 2014. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on the 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, 2014.

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

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 2014-005. Our opinion on the major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of 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 the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the 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 a 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 deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2014-005 to be a material weakness.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of 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.


Paul D. Joyce, CPA
State Examiner

March 8, 2017

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

MIAMI COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

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	Pass Through To Subrecipient	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-18-0001	\$ 217,088	\$ 217,088
Town of Miami			B-12-DC-18-0001	455,000	455,000
Total - CDBG - State-Administered CDBG Cluster				<u>672,088</u>	<u>672,088</u>
Total - Department of Housing and Urban Development				<u>672,088</u>	<u>672,088</u>
<u>Department of the Interior</u>					
Payments in Lieu of Taxes	Direct Grant	15.226	FY 2014	-	4,150
Total - Department of the Interior				-	4,150
<u>Department of Justice</u>					
Crime Victim Assistance Victims Advocate	Indiana Criminal Justice Institute	16.575	2013-VA-GX-0036	-	34,110
Total - Department of Justice				-	34,110
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205	FY 2013	-	17,023
Total - Highway Planning and Construction Cluster				-	17,023
Federal Transit Cluster ARRA Federal Transit_Capital Investment Grants, Recovery Act YMCA Stimulus	Indiana Department of Transportation	20.500	A249-14-320488	101,490	101,490
Total - Federal Transit Cluster				<u>101,490</u>	<u>101,490</u>
Highway Safety Cluster State and Community Highway Safety Operation Pullover	City of Peru	20.600	FY 2014	-	6,032
Total - Highway Safety Cluster				-	6,032
Formula Grants for Rural Areas YMCA Rural Transit YMCA Rural Transit	Indiana Department of Transportation	20.509	A249-13-320291 A249-14-320423	26,154 127,753	26,154 127,753
Total - Formula Grants for Rural Areas				<u>153,907</u>	<u>153,907</u>
Total - Department of Transportation				<u>255,397</u>	<u>278,452</u>
<u>Department of Health and Human Services</u>					
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2014	-	279,061
Voting Access for Individuals with Disabilities_Grants to States HAVA Grant	Indiana Secretary of State	93.617	FY 2014	-	3,865
Total - Department of Health and Human Services				-	282,926
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants 2013 EMPG Competitive Grant 2013 EMPG Grant Salary Reimbursement	Indiana Department of Homeland Security	97.042	C44P-4-378B C44P-5-051B	- -	5,180 29,323
Total - Emergency Management Performance Grants				-	34,503
State Homeland Security Program (SHSP) 2013 HSGP Grant	Indiana Department of Homeland Security	97.073	C44P-4-333B	-	9,642
Total - Department of Homeland Security				-	44,145
Total federal awards expended				<u>\$ 927,485</u>	<u>\$ 1,315,871</u>

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 (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Other errors included the following:

1. Seven grants were reported with an incorrect program title.
2. Five grants were reported with an incorrect grant identifying number.
3. The Highway Planning and Construction and State and Community Highway Safety grants were not presented on the original SEFA.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis. The criteria used are developed by the oversight body, elected officials, management, governing boards, or recognized standard-setting bodies or regulators. . . .

A baseline of the current state of the internal control system is compared against the original design of the internal control system. The baseline consists of issues and deficiencies identified in the internal control system. The results of the monitoring process are evaluated and documented. . . .

Management remediates identified issues. . . ."

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with section .310. . . ."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

Cause

Management had not properly implemented a system of internal control that would have ensured proper reporting of the SEFA. Additionally, the internal control system was not monitored by the County.

Effect

Without an effective system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The failure to monitor the internal control system placed the County at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, misstatements in a timely manner. The SEFA contained the errors identified in the *Condition*.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-002 - FINANCIAL REPORTING - COUNTY AUDITOR

Condition

There were deficiencies in the internal control system of the County related to financial reporting that constituted material weaknesses. The County Auditor had not properly implemented effective internal controls over activities related to the Annual Financial Report (AFR) and financial statement. The Deputy County Auditor inputted the County's financial information into the Indiana Gateway for Governmental Units financial system, which is the source of the AFR and the financial statement. The County Auditor verified the financial information that was entered. The County had not monitored the internal control system in place to ensure that controls were properly designed and operated effectively. The following error occurred on the AFR and the financial statement:

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Instead of reporting the change in the cash and investment balance, the Treasurer's Trust fund reported all activity, even the amounts that were already reported in the County Auditor's ledger. This error resulted in material overstatements of the AFR and financial statement for both receipts and disbursements of \$25,109,026.

Audit adjustments were proposed, accepted by the County, and made to the AFR and financial statement.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis. The criteria used are developed by the oversight body, elected officials, management, governing boards, or recognized standard-setting bodies or regulators. . . .

A baseline of the current state of the internal control system is compared against the original design of the internal control system. The baseline consists of issues and deficiencies identified in the internal control system. The results of the monitoring process are evaluated and documented. . . .

Management remediates identified issues. . . ."

Cause

Management had not properly implemented a system of internal control that would have ensured proper reporting of the AFR and financial statement. Additionally, the internal control system was not monitored by the County.

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish a proper system of internal controls enabled misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, misstatements in a timely manner.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-003 - FINANCIAL TRANSACTIONS AND REPORTING - COUNTY TREASURER

Condition

There were deficiencies in the internal control system of the County Treasurer related to financial transactions and reporting. The following deficiencies constituted material weaknesses.

Lack of Segregation of Duties: There was no evidence to verify bank deposits were prepared by an employee and, subsequently, reviewed by a second employee to ensure amounts deposited agreed with amounts collected.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Cause

Management of the County had not established a proper system of internal control.

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish a proper system of internal controls could have enabled misstatements or irregularities to remain undetected.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-004 - FINANCIAL TRANSACTIONS AND REPORTING - CLERK OF THE CIRCUIT COURT

Condition

There were deficiencies in the internal control system of the Clerk of the Circuit Court (Clerk) related to financial transactions and reporting that constituted material weaknesses.

Lack of Segregation of Duties:

The Clerk had not separated incompatible activities related to cash and investments. There were no documentable controls over the bank account reconciliations prepared by the Deputy Clerk.

The Clerk had not separated incompatible activities related to receipts. Multiple employees used one of two cash drawers to receipt in all receipts other than support. Initials of the employee responsible for collecting each receipt were manually typed in the comment section of each receipt. There was no evidence to document that daily receipts collected were verified by another employee prior to and after deposit.

The Clerk had not separated incompatible activities related to disbursements. One Deputy Clerk was responsible for processing, recording, and signing (via stamp) checks. There are two employees who are involved in the disbursement process, one for Child Support and one for Trust disbursements.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Cause

Management of the County had not established a proper system of internal control.

Effect

The failure to establish a proper system of internal controls could have enabled misstatements or irregularities to remain undetected.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

FINDING 2014-005 - SUBRECIPIENT MONITORING

Federal Agency: 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 (or Other Identifying Number): B-12-DC-18-0001

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

Condition

Management of the County had not established an effective internal control system related to the grant agreement and the Subrecipient Monitoring compliance requirement. The following deficiency constituted a material weakness.

The County had not monitored their subrecipient per the Subrecipient Agreement. Required quarterly reports were not prepared by the subrecipient and thus were not monitored by the County.

Context

The County had a lack of internal controls and had not properly monitored subrecipients.

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"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. . . ."

2 CFR 200.331 states in part:

"All pass-through entities must:

(d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:

(1) Reviewing financial and programmatic reports required by the pass-through entity. . . ."

Cause

Management had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected which could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the Subrecipient Monitoring compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.

**AUDITOR MIAMI COUNTY
MARY BROWN
25 NORTH BROADWAY
PERU, IN 46970
765-472-3901 EXT. 1240**

CORRECTIVE ACTION PLAN

FINDING 2014-001

Contact Person Responsible for Corrective Action: Mary Brown
Contact Phone Number: 765-472-3901 ext. 1240

Views of Responsible Official:

We concur with the finding in the 2014 Miami County Audit. The County will take the necessary steps to improve the reporting of grants while working to find sound internal controls to ensure accurate reporting.

Description of Corrective Action Plan:

The Auditor's Office has implemented the following corrective action plan in response to the 2014-001 Schedule of Expenditures of Federal Awards. The Auditor will compile and track all grants for reporting on the annual financial report. The Auditor will receive all grant paperwork, review and then provide to the Chief Deputy Auditor to log all grant information submitted into a spreadsheet, which includes the addition of a reporting requirement mechanism in an effort to reduce errors.

Prior to entering or submitting the report in Gateway for the annual report, the Chief Deputy Auditor will review all files, expenditures, receipts and other pertinent information associated with each grant as provided by the Auditor to ensure that the reporting is accurate. Once the information has been reviewed for accuracy, the Chief Deputy will sign the SEFA schedule attesting to the accuracy of the information and noting any corrections that may potentially need to be made. The Chief Deputy's signature on the schedule will verify the information recorded is correct. The Auditor will then enter and submit the SEFA information into Gateway. The Auditor will also sign the SEFA schedule attesting that the

information entered and submitted on behalf of the County. The Auditor will provide the reviewed and signed documentation upon request during the next audit.

Anticipated Completion Date: 3/1/2017

|

Mary Br
(Signature)

Auditor
(Title)

3/1/17
(Date)

Annette Phillippo
Miami County Treasurer
25 N. Broadway
Peru, IN 46970
765-472-3901

CORRECTIVE ACTION PLAN

Finding 2014-003

Contact Person Responsible for Corrective Action: Annette Phillippo, Treasurer
Contact Phone Number: 765-472-3901 ext. 1227

Views of Responsible Official:
With coming into office 2017 – following is the internal control we have put in place.

Description of Corrective Action Plan:

1st Deputy Treasurer prepares total deposit of daily receipts and reconciles with tax collections reports, quietus' from Auditors office and EFT's showing in bank's on line activity review. The Total deposit is entered into the collection log. The Treasurer or other authorized staff person verifies the deposit and enters their numbers in the collection log and initials. These two amounts must equal.

Compare and verify the balance of all depositories to the bank statement monthly.

Annette Phillippo
(Signature)

Treasurer
(Title)

3/18/17
(Date)



State of Indiana

51st Judicial Circuit

Tawna Leffel Sands
Miami County Clerk
tleffel@miamicountyin.gov

25 N. Broadway
Room 208
Peru, IN 46970

2nd Floor
(765) 472-3901
Fax (765) 472-1778

CORRECTIVE ACTION PLAN

FINDING 2014-004

Contact Person Responsible for Corrective Action: TAWNA LEFFEL SANDS, CLERK
Contact Phone Number: 765-472-3901 Ext. 1256

SBOA FINDINGS:

"The Clerk had not separated incompatible activities related to cash and investments. There were no documentable controls over the bank account reconcilements prepared by the Deputy Clerk."

CLERK VIEWS:

I DO NOT AGREE WITH THE FINDINGS THAT THE CLERK HAD NOT SEPARATED INCOMPATIBLE ACTIVITIES RELATED TO CASH AND INVESTMENTS. ALL RECONCILEMENTS ARE MADE ON A DAILY BASIS. THE MONTHLY REPORTS THAT ARE PREPARED BY THE BOOKKEEPER ALWAYS COME TO ME FIRST AND I CHECK THEM OVER BEFORE THEY ARE STAMPED AND SENT TO THE AUDITOR. I PERSONALLY GET THE REPORT OF COLLECTIONS FROM THE AUDITOR MONTHLY AND ALWAYS RECONCILE WITH OUR MONTHLY REPORTS.

I CONCUR THAT THERE IS NO DOCUMENTATION TO BACK THE APPROVAL OF THE MONTHLY REPORT WITH THE EXCEPTION OF HAVING MY OWN RECORDS AS WELL AS THE BOOKKEEPER'S. IN ORDER TO BE MORE IN COMPLIANCE, I WILL PERSONALLY SIGN EACH MONTHLY REPORT AFTER CHECKING IT OVER INSTEAD OF ALLOWING THE BOOKKEEPER TO USE MY SIGNATURE STAMP.

SBOA FINDINGS:

"The Clerk had not separated incompatible activities related to receipts. Multiple employees use one of two cash drawers to receipt in all receipts other than support. Initials of the employee responsible for collecting each receipt are manually typed in the comment section of each receipt."

CLERK VIEWS:

I CONCUR IN PART. THE INCOMPATIBLE ACTIVITIES RELATED TO RECEIPTS WERE SEPARATED BY EACH DEPUTY PUTTING THEIR INITIALS ON EACH RECEIPT. WE WOULD BE ABLE TO TELL WHO PUT WHAT RECEIPT IN BY THE INITIALS SHOWN ON THE AVAILABLE REPORTS.

I CONCUR THAT MANY EMPLOYEES USE THE SAME DRAWER FOR THEIR RECEIPTS IN MONIES.

CORRECTION ACTION. IN ORDER TO CORRECT THIS MATTER WITH THE RESOURCES WE HAVE AVAILABLE, THE AMOUNT OF EMPLOYEES USING TERMINALS 1 AND 2 WILL BE REDUCED. CERTAIN EMPLOYEES WILL BE CONFINED TO RECEIPTING MONEY TO A SPECIFIC DRAWER.

ALSO, THE BALANCING OF THE DRAWERS WILL BE DONE BY TWO DEPUTIES AND PROOF SHOWN BY TWO INITIALS ON THE DEPOSIT SLIPS. WE WILL CONTINUE THE PRACTICE OF RUNNING A TAPE FOR THE DEPOSIT, MAKING A COPY FOR THE OFFICE AND ONE SENT TO THE BANK. WHEN THE DEPOSIT SLIPS ARE RETURNED THE NEXT BUSINESS DAY, THE CALCULATOR TAPE WILL BE RECONCILED WITH THE DEPOSIT SLIP AND INITIALED BY THE CLERK OR THE BACK-UP BOOKKEEPER. THIS ACTION WILL START RIGHT AWAY.

SBOA FINDINGS:

"The Clerk had not separated incompatible activities related to disbursements. One Deputy Clerk was responsible for processing, recording and signing (via stamp) checks. There are two employees who are involved in the disbursement process, one for Child Support and one for Trust disbursements."

CLERK VIEWS:

I CONCUR IN PART. THE PROCESS RELATED TO DISBURSMENTS ARE OVERSEEN BY THE BOOKKEEPER, THE CHILD SUPPORT DEPUTY AND MYSELF.

CORRECTION ACTION: TO CORRECT THE FINDINGS BY SHOWING DOCUMENTATION OF THIS, I WILL INITIAL THE REPORTS USED TO RUN THE CHECKS FOR THE MONTH AND ALSO STAMP THE CHECKS AFTER THEY HAVE BEEN RUN BY THE BOOKKEEPER AND CHILD SUPPORT CLERK. THIS WILL START IMMEDIATELY.



Tawna Leffel Sands, Clerk
Miami Circuit and Superior Courts
March 17, 2017

**AUDITOR MIAMI COUNTY
MARY BROWN
25 NORTH BROADWAY
PERU, IN 46970
765-472-3901 EXT. 1240**

CORRECTIVE ACTION PLAN

FINDING 2014-005

Contact Person Responsible for Corrective Action: Mary Brown
Contact Phone Number: 765-472-3901 ext. 1240

Views of Responsible Official:

We concur with the finding in the 2014 Miami County Audit. The County will take the necessary steps to improve the monitoring of grants that would adhere to the sub-recipient agreement as entered into by the county and corresponding grant recipient.

Description of Corrective Action Plan:

The Auditor's Office has implemented the following corrective action plan in response to the 2014-005 grant monitoring. The Auditor's Office has implemented a monitoring mechanism for all grants to ensure we are adhering to the terms and conditions of the sub-recipient grant agreements. In addition to the existing tracking and reporting spreadsheet, an additional field has been added to include monitoring requirements and reminders.

The Auditor will review the grant sub-recipient agreement prior to forwarding the paperwork and the Chief Deputy Auditor will enter the due dates or requirements into the spreadsheet for tracking. After all the grant information has been reviewed by the Auditor, the Chief Deputy will also verify the information and enter it into the tracking spreadsheet. The Auditor or Chief Deputy will enter reporting deadline utilizing a shared calendar to ensure timely reporting as required in the agreement. The spreadsheet will include a field to note which person has entered the reporting due dates into the shared calendar. The shared calendar reminder will notify both the Auditor and Chief Deputy that reporting is

due. The Auditor will follow-up with the grant writer if applicable or department head that submitted for the grant if there are reporting issues.

Anticipated Completion Date: 3/1/2017

Waryn P
(Signature)

Auditor
(Title)

3/1/17
(Date)

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/>.