

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

MIAMI COUNTY, INDIANA

January 1, 2015 to December 31, 2015



**FILED**  
01/19/2018



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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	01-01-15 to 12-31-18
County Sheriff	Tim Miller	01-01-15 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 Board of County Commissioners	Joshua D. Francis	01-01-15 to 12-31-17
President of the County Council	Ralph Duckwall Ethan Manning	01-01-15 to 12-31-16 01-01-17 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF MIAMI COUNTY, INDIANA

We have examined the accompanying financial statement of Miami County (County), for the period of January 1, 2015 to December 31, 2015. The County's management is responsible for the fair presentation of this financial statement in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statement is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statement. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


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 comprehensive 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 these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter described in the preceding paragraph, the financial statement for the period of January 1, 2015 to December 31, 2015, referred to above, does not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County.

INDEPENDENT ACCOUNTANT'S REPORT  
(Continued)

In our opinion, the financial statement for the period of January 1, 2015 to December 31, 2015, referred to above, presents the financial position and results of operations of the County based on the prescribed basis of accounting described in Note 1 to the financial statement, in all material respects.

Our examination 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 examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

December 6, 2017

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, 2015

Fund	Cash and Investments		Cash and Investments	
	01-01-15	Receipts	Disbursements	12-31-15
County General	\$ 1,095,000	\$ 6,963,134	\$ 6,577,300	\$ 1,480,834
Accident Report	9,679	5,226	6,666	8,239
Miami County Economic Development Income Tax	848,309	1,863,488	1,063,803	1,647,994
City and Town Court Cost	-	12,964	12,964	-
Clerk Perpetuation	39,697	28,949	27,055	41,591
COIT Distributive Shares	286,750	1,724,343	1,525,390	485,703
Community Corrections Project Income	201,476	165,484	102,841	264,119
Community Transition Program	74,198	16,200	1,922	88,476
Congressional School Interest	33,082	-	1,199	31,883
Congressional School Principal	30,826	-	-	30,826
County Sales Disclosure	25,815	3,660	1,982	27,493
Cumulative Bridge	408,863	414,640	474,431	349,072
Cumulative Courthouse	1,422,772	465,308	869,844	1,018,236
County Drug Free Community	31,744	36,663	26,936	41,471
Enhanced Access	11,852	17,077	3,500	25,429
Firearms	59,215	20,622	10,215	69,622
General Drain	194,953	18,376	14,191	199,138
Health	56,207	208,023	168,487	95,743
Security Protection	6,584	2,739	4,825	4,498
Excess Levy	2,096	-	-	2,096
Health Maintenance	34,250	33,139	30,400	36,989
Local Road and Street	450,477	326,477	366,707	410,247
Miami County Public Safety	290,196	665,794	761,007	194,983
County Misdemeanant	17,161	23,813	23,846	17,128
Highway	1,935,755	2,979,234	3,157,310	1,757,679
Plat Book	35,519	10,070	13,870	31,719
Rainy Day	943,745	-	-	943,745
2015 Reassessment	629,266	248,152	336,747	540,671
Recorder's Record Perpetuation	43,158	37,380	43,456	37,082
Miami County Riverboat Wagering	410,442	133,466	-	543,908
Sheriff Service of Process Fee	3,549	35,000	11,687	26,862
Supplemental Public Defender Service Fee	171,914	40,120	67,722	144,312
Surplus Tax	26,779	19,397	12,965	33,211
Surveyor Corner Perpetuation	46,117	7,119	8,500	44,736
S.R.I. Fees	17,114	26,587	21,595	22,106
Tax Sale Redemption	1,629	43,869	45,498	-
Tax Sale Surplus	169,677	229,461	140,237	258,901
Tobacco Settlement	25,028	21,838	-	46,866
CASA	53,219	26,383	23,875	55,727
Miami County Voter Registration Access	1,112	51	386	777
Auditors Ineligible Deductions	7,768	-	-	7,768
Elected Officials Training	7,107	2,587	1,273	8,421
Statewide 911	205,020	461,376	434,514	231,882
Admin Fee Probation	145,763	21,975	75,720	92,018
Juvenile Probation	41,363	4,828	14,285	31,906
\$3.00 User Fee	13,447	11,413	10,465	14,395
Periodic Maintenance	946,624	142,621	115,073	974,172
Animal Control Fees	150	-	80	70
Cannon Project	1,975	-	-	1,975
Colonial Insurance	10	1,574	1,516	68
Miami County Employee Benefit Trust	27,032	2,277,969	2,278,023	26,978
Deferred Compensation	-	43,910	43,910	-
Federal Withholding	207	529,599	529,599	207
Social Security	-	410,136	410,136	-
Local Option Tax	(19)	132,987	132,968	-
Retirement (PERF)	34	136,436	136,470	-
Sheriff Retirement	(687)	20,210	19,440	83
Gross State Tax	(26)	182,718	182,692	-
Settlement Clearing	-	27,634,634	27,634,634	-
LOIT/COIT Public Safety	-	1,357,913	1,357,913	-
CVET Commercial Vehicle Excise	-	153,809	153,809	-
Weed Liens	-	30,162	30,162	-
Delinquent Sewage	-	62,282	62,282	-
Financial Institutions Tax	-	114,714	114,714	-
CEDIT Homestead Replacement	42,820	1,030,077	1,057,062	15,835
COIT Homestead Credit	69,897	137,669	126,656	80,910
LOIT/COIT Homestead Credit	33,104	-	-	33,104
LOIT/COIT PTRC	80,310	2,715,826	2,724,365	71,771
LOIT/COIT Residential PTRC	81,865	2,715,826	2,719,257	78,434
Fines and Forfeitures	286	8,865	8,400	751
Infractions	22,316	119,247	133,058	8,505
Overweight Vehicles	50	292	342	-
Special Death Benefit	450	5,380	5,455	375
Sales Disclosure Fees	498	3,660	3,738	420
Coroners Continuing Education	740	3,014	3,466	288
Interstate Compact Fee	-	750	375	375
State Mortgage Fraud	395	2,420	2,580	235
Canine Research and Education	40	440	477	3
Sex and Violent Offender Administration	-	195	180	15
Child Restraint Violations	75	525	600	-
Inheritance Tax	5,883	-	5,883	-
Education Plate	18	301	319	-
Riverboat Wagering Revenue	-	218,610	218,610	-
Innkeepers Tax	3,010	59,970	59,352	3,628

MIAMI COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2015

Fund	Cash and Investments			Cash and Investments 12-31-15
	01-01-15	Receipts	Disbursements	
County Economic Development Income Tax	-	1,355,364	1,355,364	-
COIT Distribution	-	3,121,322	3,121,322	-
City Ordinance Violation	500	-	-	500
93.563 Prosecutor Share PCA	5,032	5,051	6,670	3,413
93.563 Title IV-D Incentive	19,330	15,844	34,432	742
4-D Prosecutor New	64,778	23,726	12,667	75,837
4-D Clerk 1999	225	-	-	225
4-D Clerk 2000	41,102	15,844	29,143	27,803
Clerk Trust	651,122	3,613,294	3,597,403	667,013
Treasurer's Trust	1,187,056	959,827	1,187,056	959,827
Sheriff's Commissary	93,200	192,373	178,063	107,510
Sheriff's Inmate Trust	54,728	238,149	227,301	65,576
Miami County Tourism	1,090	59,352	59,035	1,407
User Fee Drug and Alcohol	62,769	59,613	76,722	45,660
Law Enforcement Continuing Education - MCSD	13,745	3,947	-	17,692
Jury Fees	73,365	7,741	36,667	44,439
Adult Probation	(15,063)	181,486	144,739	21,684
Users Fee	149,131	137,791	126,054	160,868
Sheriff Gift/Donations	-	178	-	178
Jail Construction (Landscape)	19,896	-	19,896	-
County Option Tax Jail Project	383,831	1,357,913	1,093,914	647,830
Cell Extraction Response Team	2,037	-	-	2,037
Alive At 25	2,407	-	1,781	626
Environmental Civil Penalties	4,994	-	107	4,887
Miami County Dog Ordinance 08	25,704	1,760	-	27,464
Treasurers Tax Roll	1,176	150	395	931
Commissioners Tax Sale Taxes	-	41,889	41,889	-
Law Enforcement Prosecutor	675	1,500	-	2,175
Local Source E-911 Funding	18,482	90,000	74,258	34,224
Sex Offender Registry	349	9,883	261	9,971
Law Enforcement Asset Forfeit	1,359	-	-	1,359
EMA Nonreverting	6,263	2,350	1,230	7,383
Personal Property Tax Audit 2012/2014	14,486	163,138	51,900	125,724
Cemetery Board Nonreverting	84	500	-	584
Weights and Measures Nonreverting	100	-	-	100
Miami County Shop With A Cop	3,000	-	2,726	274
Miami County K9	200	2,330	414	2,116
Direct Deposit	-	3,768,812	3,768,812	-
American Family Insurance	1,979	32,746	32,848	1,877
Sagamore	7,025	162,504	169,529	-
Delta Dental	1,960	49,039	49,182	1,817
Worksite Solutions	224	2,846	2,635	435
Anthem Life Supplemental / American United Life	1,941	34,475	33,887	2,529
Liberty National Insurance	368	9,017	9,050	335
YMCA Membership	178	4,786	4,769	195
Voluntary PERF	-	18,123	18,123	-
Payroll Miscellaneous W/H	762	-	-	762
Garnishment	-	9,009	9,009	-
United Way	-	1,049	1,049	-
Support And Miscellaneous	-	45,053	45,053	-
Health Coord-Homeland Security	639	-	-	639
YMCA Rural Transit	-	290,590	290,590	-
Local Emergency Planning and R.T.K.	21,480	23,154	26,250	18,384
Miami County Sheriff Reserve	2,465	3,610	3,195	2,880
Victims Advocate	12,315	32,804	33,570	11,549
CFDA 20.703 2012 HMEP LEPC	377	-	-	377
CFDA 14.228 OCRA-Hangar 200	1,658	-	-	1,658
CFDA 14.228 OCRA - Town Of Miami	-	40,000	40,000	-
CFDA 97.042 2014 EMPG Comp Grant	-	8,485	8,485	-
CFDA 97.067 2014 HSGP/SHSP	-	10,472	10,472	-
CFDA 97.042 2014 EMPG Comp	-	29,970	29,970	-
CFDA 20.703 2015 HMEP Grant	-	21,663	21,663	-
CFDA 97.067 SHSP Deobligated	-	19,958	19,958	-
Operation Pullover	950	3,652	3,652	950
Community Corrections Grant	36,123	162,964	166,893	32,194
Emergency Management Misc Grant Monies	763	-	-	763
Health Misc Grants	392	-	-	392
Soil and Water Grant	909	10,000	8,310	2,599
Dukes Health Care Foundation Grant	-	16,457	16,457	-
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	-	53,780	131,220
E-911 Dukes Foundation Grant	-	1,840	1,840	-
Sheriff Dukes Foundation Grant	-	7,000	7,000	-
E-911 Foundation Grant	-	1,554	1,554	-
Drug Prosecution Fund	-	1,972	1,972	-
Community Based Treatment	-	60,000	-	60,000
Totals	\$ 15,056,432	\$ 74,177,085	\$ 73,140,178	\$ 16,093,339

The notes to the financial statements 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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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. 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 2015 totaled \$1,085,319.

MIAMI COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. *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.

The County is a defendant in a lawsuit in which the County has a substantial probability of an unfavorable outcome. The amount of the potential loss cannot be reasonably estimated. The County is currently requesting clarification of the order and does not consider this case finalized.

**Note 9. *Other Postemployment Benefit***

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.

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#### OTHER INFORMATION - UNEXAMINED

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 examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant'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, 2015

	County General	Accident Report	Miami County Economic Development Income Tax	City and Town Court Cost	Clerk Perpetuation	COIT Distributive Shares	Community Corrections Project Income
Cash and investments - beginning	\$ 1,095,000	\$ 9,679	\$ 848,309	\$ -	\$ 39,697	\$ 286,750	\$ 201,476
Receipts:							
Taxes	5,224,257	-	767,037	-	-	1,672,366	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	678,506	-	-	-	1,787	-	25,523
Charges for services	495,236	-	-	-	-	50,000	-
Fines and forfeits	179,172	-	-	-	-	-	-
Other receipts	385,963	5,226	1,096,451	12,964	27,162	1,977	139,961
Total receipts	6,963,134	5,226	1,863,488	12,964	28,949	1,724,343	165,484
Disbursements:							
Personal services	5,255,049	-	-	-	12,796	1,188,270	48,647
Supplies	53,153	-	-	-	3,989	151,493	17,122
Other services and charges	1,079,650	6,666	344,560	12,964	2,800	80,688	37,072
Capital outlay	188,401	-	719,243	-	5,000	104,939	-
Other disbursements	1,047	-	-	-	2,470	-	-
Total disbursements	6,577,300	6,666	1,063,803	12,964	27,055	1,525,390	102,841
Excess (deficiency) of receipts over disbursements	385,834	(1,440)	799,685	-	1,894	198,953	62,643
Cash and investments - ending	\$ 1,480,834	\$ 8,239	\$ 1,647,994	\$ -	\$ 41,591	\$ 485,703	\$ 264,119

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Community Transition Program	Congressional School Interest	Congressional School Principal	County Sales Disclosure	Cumulative Bridge	Cumulative Courthouse	County Drug Free Community
Cash and investments - beginning	\$ 74,198	\$ 33,082	\$ 30,826	\$ 25,815	\$ 408,863	\$ 1,422,772	\$ 31,744
Receipts:							
Taxes	-	-	-	-	295,627	369,534	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	16,200	-	-	-	110,345	34,404	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	3,660	8,668	61,370	36,663
Total receipts	16,200	-	-	3,660	414,640	465,308	36,663
Disbursements:							
Personal services	1,922	-	-	-	69,438	-	-
Supplies	-	-	-	230	75,796	-	-
Other services and charges	-	-	-	-	316,731	838,028	26,936
Capital outlay	-	-	-	1,752	12,466	31,816	-
Other disbursements	-	1,199	-	-	-	-	-
Total disbursements	1,922	1,199	-	1,982	474,431	869,844	26,936
Excess (deficiency) of receipts over disbursements	14,278	(1,199)	-	1,678	(59,791)	(404,536)	9,727
Cash and investments - ending	\$ 88,476	\$ 31,883	\$ 30,826	\$ 27,493	\$ 349,072	\$ 1,018,236	\$ 41,471

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Enhanced Access	Firearms	General Drain	Health	Security Protection	Excess Levy
Cash and investments - beginning	\$ 11,852	\$ 59,215	\$ 194,953	\$ 56,207	\$ 6,584	\$ 2,096
Receipts:						
Taxes	-	-	-	145,732	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	7,014	-	13,568	-	-
Charges for services	17,077	-	18,376	32,789	2,739	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	13,608	-	15,934	-	-
Total receipts	17,077	20,622	18,376	208,023	2,739	-
Disbursements:						
Personal services	-	-	-	146,644	-	-
Supplies	-	-	-	8,645	-	-
Other services and charges	3,500	9,831	14,191	13,198	4,825	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	384	-	-	-	-
Total disbursements	3,500	10,215	14,191	168,487	4,825	-
Excess (deficiency) of receipts over disbursements	13,577	10,407	4,185	39,536	(2,086)	-
Cash and investments - ending	\$ 25,429	\$ 69,622	\$ 199,138	\$ 95,743	\$ 4,498	\$ 2,096

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Health Maintenance	Local Road and Street	Miami County Public Safety	County Misdemeanant	Highway	Plat Book
Cash and investments - beginning	\$ 34,250	\$ 450,477	\$ 290,196	\$ 17,161	\$ 1,935,755	\$ 35,519
Receipts:						
Taxes	-	-	662,179	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	33,139	325,379	-	23,813	2,859,978	-
Charges for services	-	-	-	-	-	10,050
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,098	3,615	-	119,256	20
Total receipts	33,139	326,477	665,794	23,813	2,979,234	10,070
Disbursements:						
Personal services	28,000	-	138,874	23,846	1,325,660	-
Supplies	-	365,609	66,242	-	1,139,151	2,319
Other services and charges	2,400	1,098	555,891	-	130,296	11,551
Capital outlay	-	-	-	-	562,203	-
Other disbursements	-	-	-	-	-	-
Total disbursements	30,400	366,707	761,007	23,846	3,157,310	13,870
Excess (deficiency) of receipts over disbursements	2,739	(40,230)	(95,213)	(33)	(178,076)	(3,800)
Cash and investments - ending	\$ 36,989	\$ 410,247	\$ 194,983	\$ 17,128	\$ 1,757,679	\$ 31,719

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Rainy Day	2015 Reassessment	Recorder's Record Perpetuation	Miami County Riverboat Wagering	Sheriff Service of Process Fee	Supplemental Public Defender Service Fee
Cash and investments - beginning	\$ 943,745	\$ 629,266	\$ 43,158	\$ 410,442	\$ 3,549	\$ 171,914
Receipts:						
Taxes	-	226,925	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	21,127	3	133,466	-	-
Charges for services	-	-	37,377	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	100	-	-	35,000	40,120
Total receipts	-	248,152	37,380	133,466	35,000	40,120
Disbursements:						
Personal services	-	107,535	3,616	-	10,917	34,390
Supplies	-	6,282	-	-	-	187
Other services and charges	-	29,886	39,840	-	-	33,145
Capital outlay	-	193,044	-	-	-	-
Other disbursements	-	-	-	-	770	-
Total disbursements	-	336,747	43,456	-	11,687	67,722
Excess (deficiency) of receipts over disbursements	-	(88,595)	(6,076)	133,466	23,313	(27,602)
Cash and investments - ending	\$ 943,745	\$ 540,671	\$ 37,082	\$ 543,908	\$ 26,862	\$ 144,312

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Surplus Tax	Surveyor Corner Perpetuation	S.R.I. Fees	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement
Cash and investments - beginning	\$ 26,779	\$ 46,117	\$ 17,114	\$ 1,629	\$ 169,677	\$ 25,028
Receipts:						
Taxes	19,397	-	-	-	221,069	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	21,838
Charges for services	-	7,119	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	26,587	43,869	8,392	-
Total receipts	<u>19,397</u>	<u>7,119</u>	<u>26,587</u>	<u>43,869</u>	<u>229,461</u>	<u>21,838</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	12,549	-	21,595	44,252	140,237	-
Capital outlay	-	8,500	-	-	-	-
Other disbursements	416	-	-	1,246	-	-
Total disbursements	<u>12,965</u>	<u>8,500</u>	<u>21,595</u>	<u>45,498</u>	<u>140,237</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>6,432</u>	<u>(1,381)</u>	<u>4,992</u>	<u>(1,629)</u>	<u>89,224</u>	<u>21,838</u>
Cash and investments - ending	<u>\$ 33,211</u>	<u>\$ 44,736</u>	<u>\$ 22,106</u>	<u>\$ -</u>	<u>\$ 258,901</u>	<u>\$ 46,866</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	CASA	Miami County Voter Registration Access	Auditors Ineligible Deductions	Elected Officials Training	Statewide 911	Admin Fee Probation
Cash and investments - beginning	\$ 53,219	\$ 1,112	\$ 7,768	\$ 7,107	\$ 205,020	\$ 145,763
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	26,383	-	-	-	-	-
Charges for services	-	-	-	2,587	461,376	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	51	-	-	-	21,975
Total receipts	26,383	51	-	2,587	461,376	21,975
Disbursements:						
Personal services	-	-	-	-	288,984	38,220
Supplies	384	-	-	-	1,899	-
Other services and charges	23,491	-	-	1,273	143,631	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	386	-	-	-	37,500
Total disbursements	23,875	386	-	1,273	434,514	75,720
Excess (deficiency) of receipts over disbursements	2,508	(335)	-	1,314	26,862	(53,745)
Cash and investments - ending	\$ 55,727	\$ 777	\$ 7,768	\$ 8,421	\$ 231,882	\$ 92,018

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Juvenile Probation	\$3.00 User Fee	Periodic Maintenance	Animal Control Fees	Cannon Project	Colonial Insurance
Cash and investments - beginning	\$ 41,363	\$ 13,447	\$ 946,624	\$ 150	\$ 1,975	\$ 10
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	142,621	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,828	11,413	-	-	-	1,574
Total receipts	4,828	11,413	142,621	-	-	1,574
Disbursements:						
Personal services	14,285	-	-	-	-	1,516
Supplies	-	-	-	-	-	-
Other services and charges	-	10,465	115,073	80	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	14,285	10,465	115,073	80	-	1,516
Excess (deficiency) of receipts over disbursements	(9,457)	948	27,548	(80)	-	58
Cash and investments - ending	\$ 31,906	\$ 14,395	\$ 974,172	\$ 70	\$ 1,975	\$ 68

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Miami County Employee Benefit Trust	Deferred Compensation	Federal Withholding	Social Security	Local Option Tax	Retirement (PERF)
Cash and investments - beginning	\$ 27,032	\$ -	\$ 207	\$ -	\$ (19)	\$ 34
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,277,969	43,910	529,599	410,136	132,987	136,436
Total receipts	2,277,969	43,910	529,599	410,136	132,987	136,436
Disbursements:						
Personal services	2,278,023	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	43,910	529,599	410,136	132,968	136,470
Total disbursements	2,278,023	43,910	529,599	410,136	132,968	136,470
Excess (deficiency) of receipts over disbursements	(54)	-	-	-	19	(34)
Cash and investments - ending	\$ 26,978	\$ -	\$ 207	\$ -	\$ -	\$ -

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Sheriff Retirement	Gross State Tax	Settlement Clearing	LOIT/COIT Public Safety	CVET Commercial Vehicle Excise	Weed Liens
Cash and investments - beginning	\$ (687)	\$ (26)	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	24,430,482	1,357,913	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,204,152	-	153,809	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,210	182,718	-	-	-	30,162
Total receipts	20,210	182,718	27,634,634	1,357,913	153,809	30,162
Disbursements:						
Personal services	-	-	6,011,892	-	-	-
Supplies	-	-	400,267	-	-	-
Other services and charges	-	-	21,038,106	1,357,913	153,809	30,162
Capital outlay	-	-	184,369	-	-	-
Other disbursements	19,440	182,692	-	-	-	-
Total disbursements	19,440	182,692	27,634,634	1,357,913	153,809	30,162
Excess (deficiency) of receipts over disbursements	770	26	-	-	-	-
Cash and investments - ending	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Delinquent Sewage	Financial Institutions Tax	CEDIT Homestead Replacement	COIT Homestead Credit	LOIT/COIT Homestead Credit	LOIT/COIT PTRC
Cash and investments - beginning	\$ -	\$ -	\$ 42,820	\$ 69,897	\$ 33,104	\$ 80,310
Receipts:						
Taxes	-	-	1,030,077	137,669	-	2,715,826
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	114,714	-	-	-	-
Charges for services	62,010	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	272	-	-	-	-	-
Total receipts	62,282	114,714	1,030,077	137,669	-	2,715,826
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	62,282	114,714	1,057,062	126,656	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,724,365
Total disbursements	62,282	114,714	1,057,062	126,656	-	2,724,365
Excess (deficiency) of receipts over disbursements	-	-	(26,985)	11,013	-	(8,539)
Cash and investments - ending	\$ -	\$ -	\$ 15,835	\$ 80,910	\$ 33,104	\$ 71,771

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	LOIT/COIT Residential PTRC	Fines and Forfeitures	Infractions	Overweight Vehicles	Special Death Benefit	Sales Disclosure Fees
Cash and investments - beginning	\$ 81,865	\$ 286	\$ 22,316	\$ 50	\$ 450	\$ 498
Receipts:						
Taxes	2,715,826	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	8,865	119,247	292	5,380	3,660
Total receipts	<u>2,715,826</u>	<u>8,865</u>	<u>119,247</u>	<u>292</u>	<u>5,380</u>	<u>3,660</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	8,400	133,058	342	3,155	3,738
Capital outlay	-	-	-	-	-	-
Other disbursements	2,719,257	-	-	-	2,300	-
Total disbursements	<u>2,719,257</u>	<u>8,400</u>	<u>133,058</u>	<u>342</u>	<u>5,455</u>	<u>3,738</u>
Excess (deficiency) of receipts over disbursements	<u>(3,431)</u>	<u>465</u>	<u>(13,811)</u>	<u>(50)</u>	<u>(75)</u>	<u>(78)</u>
Cash and investments - ending	<u>\$ 78,434</u>	<u>\$ 751</u>	<u>\$ 8,505</u>	<u>\$ -</u>	<u>\$ 375</u>	<u>\$ 420</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Coroners Continuing Education	Interstate Compact Fee	State Mortgage Fraud	Canine Research and Education	Sex and Violent Offender Administration	Child Restraint Violations
Cash and investments - beginning	\$ 740	\$ -	\$ 395	\$ 40	\$ -	\$ 75
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	440	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	3,014	-	2,405	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	750	15	-	195	525
Total receipts	3,014	750	2,420	440	195	525
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,466	375	2,580	477	180	600
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,466	375	2,580	477	180	600
Excess (deficiency) of receipts over disbursements	(452)	375	(160)	(37)	15	(75)
Cash and investments - ending	\$ 288	\$ 375	\$ 235	\$ 3	\$ 15	\$ -

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Inheritance Tax	Education Plate	Riverboat Wagering Revenue	Innkeepers Tax	County Economic Development Income Tax	COIT Distribution
Cash and investments - beginning	\$ 5,883	\$ 18	\$ -	\$ 3,010	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	1,355,364	3,121,322
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	218,610	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	301	-	59,970	-	-
Total receipts	-	301	218,610	59,970	1,355,364	3,121,322
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	5,883	319	218,610	59,352	1,355,364	3,121,322
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,883	319	218,610	59,352	1,355,364	3,121,322
Excess (deficiency) of receipts over disbursements	(5,883)	(18)	-	618	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 3,628	\$ -	\$ -

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	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
Cash and investments - beginning	\$ 500	\$ 5,032	\$ 19,330	\$ 64,778	\$ 225	\$ 41,102
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	5,051	15,738	23,683	-	15,738
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	106	43	-	106
Total receipts	-	5,051	15,844	23,726	-	15,844
Disbursements:						
Personal services	-	-	34,326	8,311	-	24,302
Supplies	-	1,699	-	-	-	4,841
Other services and charges	-	4,865	-	-	-	-
Capital outlay	-	-	-	4,356	-	-
Other disbursements	-	106	106	-	-	-
Total disbursements	-	6,670	34,432	12,667	-	29,143
Excess (deficiency) of receipts over disbursements	-	(1,619)	(18,588)	11,059	-	(13,299)
Cash and investments - ending	\$ 500	\$ 3,413	\$ 742	\$ 75,837	\$ 225	\$ 27,803

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Clerk Trust	Treasurer's Trust	Sheriff's Commissary	Sheriff's Inmate Trust	Miami County Tourism	User Fee Drug and Alcohol
Cash and investments - beginning	\$ 651,122	\$ 1,187,056	\$ 93,200	\$ 54,728	\$ 1,090	\$ 62,769
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	59,352	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,613,294	959,827	192,373	238,149	-	59,613
Total receipts	3,613,294	959,827	192,373	238,149	59,352	59,613
Disbursements:						
Personal services	-	-	-	-	-	38,530
Supplies	-	-	-	-	-	1,070
Other services and charges	-	-	-	-	-	2,122
Capital outlay	-	-	-	-	-	-
Other disbursements	3,597,403	1,187,056	178,063	227,301	59,035	35,000
Total disbursements	3,597,403	1,187,056	178,063	227,301	59,035	76,722
Excess (deficiency) of receipts over disbursements	15,891	(227,229)	14,310	10,848	317	(17,109)
Cash and investments - ending	\$ 667,013	\$ 959,827	\$ 107,510	\$ 65,576	\$ 1,407	\$ 45,660

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Law Enforcement Continuing Education - MCSD	Jury Fees	Adult Probation	Users Fee	Sheriff Gift/Donations	Jail Construction (Landscape)
Cash and investments - beginning	\$ 13,745	\$ 73,365	\$ (15,063)	\$ 149,131	\$ -	\$ 19,896
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,550	7,550	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	674	-	-
Other receipts	3,947	7,741	176,936	129,567	178	-
Total receipts	3,947	7,741	181,486	137,791	178	-
Disbursements:						
Personal services	-	-	107,820	107,438	-	-
Supplies	-	47	480	-	-	-
Other services and charges	-	36,620	36,439	14,009	-	-
Capital outlay	-	-	-	4,607	-	19,896
Other disbursements	-	-	-	-	-	-
Total disbursements	-	36,667	144,739	126,054	-	19,896
Excess (deficiency) of receipts over disbursements	3,947	(28,926)	36,747	11,737	178	(19,896)
Cash and investments - ending	\$ 17,692	\$ 44,439	\$ 21,684	\$ 160,868	\$ 178	\$ -

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	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	\$ 383,831	\$ 2,037	\$ 2,407	\$ 4,994	\$ 25,704	\$ 1,176
Receipts:						
Taxes	1,357,913	-	-	-	-	-
Licenses and permits	-	-	-	-	1,760	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	150
Total receipts	1,357,913	-	-	-	1,760	150
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,093,914	-	-	107	-	-
Capital outlay	-	-	1,621	-	-	-
Other disbursements	-	-	160	-	-	395
Total disbursements	1,093,914	-	1,781	107	-	395
Excess (deficiency) of receipts over disbursements	263,999	-	(1,781)	(107)	1,760	(245)
Cash and investments - ending	\$ 647,830	\$ 2,037	\$ 626	\$ 4,887	\$ 27,464	\$ 931

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Commissioners Tax Sale Taxes	Law Enforcement Prosecutor	Local Source E-911 Funding	Sex Offender Registry	Law Enforcement Asset Forfeit	EMA Nonreverting
Cash and investments - beginning	\$ -	\$ 675	\$ 18,482	\$ 349	\$ 1,359	\$ 6,263
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	90,000	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	41,889	1,500	-	9,883	-	2,350
Total receipts	41,889	1,500	90,000	9,883	-	2,350
Disbursements:						
Personal services	-	-	47,822	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	41,889	-	21,787	81	-	1,230
Capital outlay	-	-	4,649	-	-	-
Other disbursements	-	-	-	180	-	-
Total disbursements	41,889	-	74,258	261	-	1,230
Excess (deficiency) of receipts over disbursements	-	1,500	15,742	9,622	-	1,120
Cash and investments - ending	\$ -	\$ 2,175	\$ 34,224	\$ 9,971	\$ 1,359	\$ 7,383

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Personal Property Tax Audit 2012/2014	Cemetery Board Nonreverting	Weights and Measures Nonreverting	Miami County Shop With A Cop	Miami County K9	Direct Deposit
Cash and investments - beginning	\$ 14,486	\$ 84	\$ 100	\$ 3,000	\$ 200	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	163,138	500	-	-	2,330	3,768,812
Total receipts	163,138	500	-	-	2,330	3,768,812
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	51,900	-	-	2,726	414	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	3,768,812
Total disbursements	51,900	-	-	2,726	414	3,768,812
Excess (deficiency) of receipts over disbursements	111,238	500	-	(2,726)	1,916	-
Cash and investments - ending	\$ 125,724	\$ 584	\$ 100	\$ 274	\$ 2,116	\$ -

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	American Family Insurance	Sagamore	Delta Dental	Worksite Solutions	Anthem Life Supplemental / American United Life	Liberty National Insurance
Cash and investments - beginning	\$ 1,979	\$ 7,025	\$ 1,960	\$ 224	\$ 1,941	\$ 368
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	32,746	162,504	49,039	2,846	34,475	9,017
Total receipts	32,746	162,504	49,039	2,846	34,475	9,017
Disbursements:						
Personal services	32,848	169,529	49,182	2,635	33,887	9,050
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	32,848	169,529	49,182	2,635	33,887	9,050
Excess (deficiency) of receipts over disbursements	(102)	(7,025)	(143)	211	588	(33)
Cash and investments - ending	\$ 1,877	\$ -	\$ 1,817	\$ 435	\$ 2,529	\$ 335

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	YMCA Membership	Voluntary PERF	Payroll Miscellaneous W/H	Garnishment	United Way	Support And Miscellaneous
Cash and investments - beginning	\$ 178	\$ -	\$ 762	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,786	18,123	-	9,009	1,049	45,053
Total receipts	4,786	18,123	-	9,009	1,049	45,053
Disbursements:						
Personal services	4,769	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	18,123	-	9,009	1,049	45,053
Total disbursements	4,769	18,123	-	9,009	1,049	45,053
Excess (deficiency) of receipts over disbursements	17	-	-	-	-	-
Cash and investments - ending	\$ 195	\$ -	\$ 762	\$ -	\$ -	\$ -

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Health Coord-Homeland Security	YMCA Rural Transit	Local Emergency Planning and R.T.K.	Miami County Sheriff Reserve	Victims Advocate	CFDA 20.703 2012 HMEP LEPC
Cash and investments - beginning	\$ 639	\$ -	\$ 21,480	\$ 2,465	\$ 12,315	\$ 377
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	290,590	3,684	-	32,804	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	19,470	3,610	-	-
Total receipts	-	290,590	23,154	3,610	32,804	-
Disbursements:						
Personal services	-	-	760	-	32,912	-
Supplies	-	-	440	-	99	-
Other services and charges	-	290,590	5,600	3,195	559	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	19,450	-	-	-
Total disbursements	-	290,590	26,250	3,195	33,570	-
Excess (deficiency) of receipts over disbursements	-	-	(3,096)	415	(766)	-
Cash and investments - ending	\$ 639	\$ -	\$ 18,384	\$ 2,880	\$ 11,549	\$ 377

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	CFDA 14.228 OCRA-Hangar 200	CFDA 14.228 OCRA - Town Of Miami	CFDA 97.042 2014 EMPG Comp Grant	CFDA 97.067 2014 HSGP/SHSP	CFDA 97.042 2014 EMPG Comp	CFDA 20.703 2015 HMEP Grant
Cash and investments - beginning	\$ 1,658	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	40,000	8,485	10,472	29,970	21,663
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	40,000	8,485	10,472	29,970	21,663
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	300	-	-	-
Other services and charges	-	40,000	4,585	-	29,970	21,663
Capital outlay	-	-	3,600	10,472	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	40,000	8,485	10,472	29,970	21,663
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 1,658	\$ -	\$ -	\$ -	\$ -	\$ -

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	CFDA 97.067 SHSP Deobligated	Operation Pullover	Community Corrections Grant	Emergency Management Misc Grant Monies	Health Misc Grants	Soil and Water Grant
Cash and investments - beginning	\$ -	\$ 950	\$ 36,123	\$ 763	\$ 392	\$ 909
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	19,958	-	162,964	-	-	-
Charges for services	-	3,652	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	10,000
Total receipts	19,958	3,652	162,964	-	-	10,000
Disbursements:						
Personal services	-	-	156,393	-	-	8,310
Supplies	-	-	-	-	-	-
Other services and charges	19,958	3,652	10,500	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	19,958	3,652	166,893	-	-	8,310
Excess (deficiency) of receipts over disbursements	-	-	(3,929)	-	-	1,690
Cash and investments - ending	\$ -	\$ 950	\$ 32,194	\$ 763	\$ 392	\$ 2,599

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Dukes Health Care Foundation Grant	Community Emergency Response	Disaster	Court Interpreter Grant	E-911 Misc Grants	IDJ Comm Super Grant
Cash and investments - beginning	\$ -	\$ 985	\$ 1,456	\$ 6,150	\$ 430	\$ 185,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	14,541	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,916	-	-	-	-	-
Total receipts	16,457	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	14,541	-	-	-	-	-
Other services and charges	1,916	-	-	-	-	53,780
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	16,457	-	-	-	-	53,780
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(53,780)
Cash and investments - ending	\$ -	\$ 985	\$ 1,456	\$ 6,150	\$ 430	\$ 131,220

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	E-911 Dukes Foundation Grant	Sheriff Dukes Foundation Grant	E-911 Foundation Grant	Drug Prosecution Fund	Community Based Treatment	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,056,432
Receipts:						
Taxes	-	-	-	-	-	47,826,515
Licenses and permits	-	-	-	-	-	2,200
Intergovernmental receipts	1,840	7,000	-	1,972	60,000	8,861,363
Charges for services	-	-	-	-	-	1,438,428
Fines and forfeits	-	-	-	-	-	179,846
Other receipts	-	-	1,554	-	-	15,868,733
Total receipts	1,840	7,000	1,554	1,972	60,000	74,177,085
Disbursements:						
Personal services	-	7,000	-	-	-	17,904,348
Supplies	1,840	-	-	-	-	2,318,125
Other services and charges	-	-	-	1,972	-	34,762,361
Capital outlay	-	-	1,554	-	-	2,062,488
Other disbursements	-	-	-	-	-	16,092,856
Total disbursements	1,840	7,000	1,554	1,972	-	73,140,178
Excess (deficiency) of receipts over disbursements	-	-	-	-	60,000	1,036,907
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 16,093,339

MIAMI COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT & T Capital Services Inc.	E 9-1-1 Equipment	\$ 132,430	07/01/11	07/01/21
De Lagen Landen	Riso Lease	1,186	03/01/14	03/01/19
Miami County Building Corporation	New Jail	1,186,000	07/01/10	01/01/33
Pitney Bowes	Mailer System	4,716	07/07/14	07/07/18
Pitney Bowes	90 ppm Printer	22,914	03/07/11	03/07/16
Peru Municipal Facilities Corporation	Northwest Utility Corridor Infrastructure	<u>162,250</u>	07/01/04	01/01/21
Total of annual lease payments		<u>\$ 1,509,496</u>		

MIAMI COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2015

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	26,354,604
Improvements other than buildings	30,270
Machinery, equipment, and vehicles	<u>6,451,232</u>
Total capital assets	<u>\$ 95,819,106</u>

#### OTHER REPORTS

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