

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, 2016 to December 31, 2016



FILED
01/19/2018

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-18
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-53
Schedule of Leases and Debt	54
Schedule of Capital Assets.....	55
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance	58-59
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	62
Notes to Schedule of Expenditures of Federal Awards	63
Schedule of Findings and Questioned Costs	64-69
Auditee-Prepared Document:	
Corrective Action Plan	72-76
Other Reports.....	77

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	Timothy 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	01-01-16 to 12-31-17
President of the County Council	Ralph Duckwall Ethan Manning	01-01-16 to 12-31-16 01-01-17 to 12-31-17



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

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, 2016, 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 (Indiana Code 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, 2016.

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, 2016, 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 December 6, 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

December 6, 2017



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 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, 2016, and the related notes to the financial statement, and have issued our report thereon dated December 6, 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.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2016-001, 2016-002, and 2016-003, that we consider 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 of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 item 2016-003.

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

December 6, 2017

(This page intentionally left blank.)

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, 2016

Fund	Cash and Investments		Cash and Investments	
	01-01-16	Receipts	Disbursements	12-31-16
County General	\$ 1,480,834	\$ 7,532,162	\$ 5,855,078	\$ 3,157,918
Accident Report	8,239	4,697	3,612	9,324
Miami County Economic Development Income Tax	1,647,994	1,306,161	806,214	2,147,941
City and Town Court Cost	-	12,205	-	12,205
Clerk Perpetuation	41,591	33,725	23,708	51,608
COIT Distributive Shares	485,703	1,735,102	1,579,779	641,026
Community Corrections Project Income	264,119	136,420	113,041	287,498
Community Transition Program	88,476	8,603	2,853	94,226
Congressional School Interest	31,883	-	600	31,283
Congressional School Principal	30,826	-	-	30,826
County Sales Disclosure	27,493	4,915	-	32,408
Cumulative Bridge	349,072	495,450	346,198	498,324
Cumulative Courthouse	1,018,236	487,986	784,297	721,925
County Drug Free Community	41,471	32,102	29,162	44,411
Enhanced Access	25,429	16,580	3,273	38,736
Firearms	69,622	25,780	21,785	73,617
General Drain	199,138	73,251	-	272,389
Health	95,743	320,549	204,051	212,241
Security Protection	4,498	2,897	4,000	3,395
Excess Levy	2,096	-	-	2,096
Health Maintenance	36,989	49,709	28,000	58,698
Local Road and Street	410,247	322,951	384,682	348,516
Miami County Public Safety	194,983	660,665	769,088	86,560
County Misdemeanant	17,128	23,813	22,356	18,585
Highway	1,757,679	2,857,383	2,383,807	2,231,255
Plat Book	31,719	13,170	11,260	33,629
Rainy Day	943,745	1,115,891	843,298	1,216,338
Rainy Day Restricted	-	200,000	125,367	74,633
2015 Reassessment	540,671	119,196	280,553	379,314
Recorder's Record Perpetuation	37,082	69,730	45,245	61,567
Miami County Riverboat Wagering	543,908	348,402	680,553	211,757
Sheriff Service of Process Fee	26,862	46,057	39,537	33,382
Supplemental Public Defender Service Fee	144,312	38,418	46,255	136,475
Surplus Tax	33,211	80,448	98,547	15,112
Surveyor Corner Perpetuation	44,736	7,511	12,500	39,747
S.R.I. Fees	22,106	28,193	50,123	176
Tax Sale Redemption	-	63,369	62,210	1,159
Tax Sale Surplus	258,901	210,651	202,529	267,023
Tobacco Settlement	46,866	32,758	21,442	58,182
Unsafe Buildings	-	2,855	2,855	-
CASA	55,727	29,721	28,227	57,221
Miami County Voter Registration Access	777	-	-	777
Auditors Ineligible Deductions	7,768	1,949	1,535	8,182
Elected Officials Training	8,421	2,765	1,455	9,731
Interstate Compact Fee-State	-	63	-	63
Statewide 911	231,882	525,332	455,192	302,022
Admin Fee Probation	92,018	19,390	54,741	56,667
Juvenile Probation	31,906	3,727	18,688	16,945
\$3.00 User Fee	14,395	10,149	9,651	14,893
Periodic Maintenance	974,172	75,660	145,835	903,997
Animal Control Fees	70	-	-	70
Cannon Project	1,975	-	-	1,975
Colonial Insurance	68	831	831	68
Miami County Employee Benefit Trust	26,978	2,759,298	2,653,447	132,829
Deferred Compensation	-	40,179	40,179	-
Federal Withholding	207	567,671	567,871	7

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments		Cash and Investments	
	01-01-16	Receipts	Disbursements	12-31-16
Social Security	-	434,359	434,359	-
Local Option Tax	-	141,464	141,464	-
Retirement (PERF)	-	143,539	143,505	34
Sheriff Retirement	83	21,345	21,345	83
Gross State Tax	-	192,367	192,367	-
Settlement Clearing	-	27,238,620	27,238,620	-
LOIT/COIT Public Safety	-	1,383,253	1,383,253	-
Wheel/Surtax Combined	-	761,103	761,023	80
CVET Commercial Vehicle Excise	-	160,245	160,245	-
Weed Liens	-	29,117	29,117	-
Delinquent Sewage	-	68,304	68,304	-
Financial Institutions Tax	-	134,736	134,736	-
CEDIT Homestead Replacement	15,835	221,766	235,363	2,238
COIT Homestead Credit	80,910	124,446	115,404	89,952
LOIT/COIT Homestead Credit	33,104	-	-	33,104
LOIT/COIT PTRC	71,771	2,766,505	2,771,738	66,538
LOIT/COIT Residential PTRC	78,434	2,766,505	2,762,817	82,122
Fines and Forfeitures	751	6,398	6,458	691
Infractions	8,505	100,343	99,712	9,136
Special Death Benefit	375	3,145	3,080	440
Sales Disclosure Fees	420	4,940	4,085	1,275
Coroners Continuing Education	288	5,842	5,385	745
Interstate Compact Fee	375	313	688	-
State Mortgage Fraud	235	2,510	2,546	199
Canine Research and Education	3	422	425	-
Sex and Violent Offender Administration	15	298	-	313
Child Restraint Violations	-	1,934	1,909	25
Education Plate	-	300	300	-
Riverboat Wagering Revenue	-	218,603	218,603	-
Innkeepers Tax	3,628	68,656	68,017	4,267
County Economic Development Income Tax	-	2,217,659	2,217,659	-
COIT Distribution	-	3,195,360	3,195,360	-
City Ordinance Violation	500	-	-	500
93.563 Prosecutor Share PCA	3,413	1,972	626	4,759
93.563 Title IV-D Incentive	742	16,181	-	16,923
4-D Prosecutor New	75,837	24,341	30,195	69,983
4-D Clerk 1999	225	-	-	225
4-D Clerk 2000	27,803	16,181	29,874	14,110
Treasurer's Trust	959,827	721,201	959,827	721,201
Clerk Trust	667,013	4,512,734	3,972,555	1,207,192
Sheriff's Inmate Trust	65,576	290,987	274,817	81,746
Sheriff's Commissary	107,510	221,453	211,370	117,593
Miami County Tourism	1,407	68,018	68,000	1,425
User Fee Drug and Alcohol	45,660	48,460	50,336	43,784
Law Enforcement Continuing Education - MCSD	17,692	4,086	846	20,932
Jury Fees	44,439	6,686	6,437	44,688
Adult Probation	21,684	191,294	165,570	47,408
Users Fee	160,868	135,380	150,855	145,393
Sheriff Gift/Donations	178	224	-	402
County Option Tax Jail Project	647,830	1,383,253	1,045,342	985,741
Cell Extraction Response Team	2,037	-	-	2,037
Alive At 25	626	968	1,594	-
Environmental Civil Penalties	4,887	-	195	4,692
Miami County Dog Ordinance 08	27,464	1,688	2,246	26,906
Treasurers Tax Roll	931	100	-	1,031
Commissioners Tax Sale Taxes	-	20,079	16,373	3,706
Law Enforcement Prosecutor	2,175	1,383	-	3,558

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments			Cash and Investments 12-31-16
	01-01-16	Receipts	Disbursements	
Local Source E-911 Funding	34,224	90,000	110,643	13,581
Sex Offender Registry	9,971	2,678	411	12,238
Law Enforcement Asset Forfeit	1,359	98	786	671
EMA Nonreverting	7,383	1,475	311	8,547
Personal Property Tax Audit 2012/2014	125,724	9,775	102,100	33,399
Cemetery Board Nonreverting	584	37,618	2,400	35,802
Weights and Measures Nonreverting	100	500	-	600
Miami County Shop With A Cop	274	-	-	274
Miami County K9	2,116	250	2,011	355
Miami Co Wheel Tax/Surtax	-	549,584	200,000	349,584
Dea Asset Forfeiture Fund	-	858	-	858
Direct Deposit	-	4,016,252	4,016,252	-
American Family Insurance	1,877	33,938	31,824	3,991
Sagamore	-	168,267	168,267	-
Delta Dental	1,817	55,913	55,959	1,771
Worksite Solutions	435	2,364	2,364	435
Anthem Life Supplemental / American United Life	2,529	33,641	35,167	1,003
Liberty National Insurance	335	9,478	9,813	-
YMCA Membership	195	6,095	6,056	234
Voluntary PERF	-	17,125	17,125	-
Payroll Miscellaneous W/H	762	-	-	762
Garnishment	-	5,244	5,244	-
United Way	-	4,206	4,206	-
Support And Miscellaneous	-	45,710	45,710	-
Loit '16 Special Distribution	-	1,924,144	1,924,144	-
Health Coord-Homeland Security	639	-	-	639
YMCA Rural Transit	-	299,628	299,628	-
Local Emergency Planning & R.T.K.	18,384	3,838	1,067	21,155
Miami County Sheriff Reserve	2,880	5,320	5,000	3,200
Victims Advocate	11,549	37,554	38,550	10,553
HAVA Grant	-	8,444	8,444	-
CFDA 20.703 2012 HMEP LEPC	377	-	-	377
CFDA 14.228 OCRA-Hangar 200	1,658	-	-	1,658
CFDA 97.067 2015 Co Based Comp	-	29,042	29,042	-
CFDA 97.042 2015 EMPG Comp	-	23,897	23,897	-
CFDA 97.042 2015 EMPG Loc Base	-	5,111	5,111	-
CFDA 97.067 2014 Deobligated Funds	-	9,497	9,497	-
CFDA 97.042 2015 EMPG Salary	-	25,463	25,463	-
Operation Pullover	950	9,138	7,213	2,875
Community Corrections Grant	32,194	284,337	294,819	21,712
Emergency Management Misc Grant Monies	763	-	-	763
Health Misc Grants	392	-	-	392
Soil and Water Grant	2,599	8,565	10,538	626
Dukes Health Care Foundation Grant	-	14,843	14,843	-
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	131,220	-	3,911	127,309
Sheriff Dukes Foundation Grant	-	7,000	7,000	-
Drug Prosecution Fund	-	2,000	-	2,000
Community Based Treatment	60,000	62,035	62,035	60,000
EMA Dukes Foundation Grant	-	7,070	7,070	-
2015 REMC Operation Round-Up Grant	-	7,070	7,070	-
In DOC Probation Grant	-	88,125	5,143	82,982
Totals	<u>\$ 16,093,339</u>	<u>\$ 80,590,746</u>	<u>\$ 76,876,589</u>	<u>\$ 19,807,496</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 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 2016 totaled \$1,042,542.

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Subsequent Event*

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.

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, 2016

	County General	Accident Report	Miami County Economic Development Income Tax	City and Town Court Cost	Clerk Perpetuation
Cash and investments - beginning	\$ 1,480,834	\$ 8,239	\$ 1,647,994	\$ -	\$ 41,591
Receipts:					
Taxes	5,385,654	-	1,233,266	-	-
Licenses and permits	30	-	-	-	-
Intergovernmental	771,596	-	35,019	-	2,073
Charges for services	885,148	-	-	-	-
Fines and forfeits	169,006	-	-	-	-
Other receipts	320,728	4,697	37,876	12,205	31,652
Total receipts	<u>7,532,162</u>	<u>4,697</u>	<u>1,306,161</u>	<u>12,205</u>	<u>33,725</u>
Disbursements:					
Personal services	4,690,850	-	267,080	-	10,320
Supplies	57,386	-	-	-	1,852
Other services and charges	940,079	3,612	369,134	-	6,036
Capital outlay	166,637	-	170,000	-	5,500
Other disbursements	126	-	-	-	-
Total disbursements	<u>5,855,078</u>	<u>3,612</u>	<u>806,214</u>	<u>-</u>	<u>23,708</u>
Excess (deficiency) of receipts over disbursements	<u>1,677,084</u>	<u>1,085</u>	<u>499,947</u>	<u>12,205</u>	<u>10,017</u>
Cash and investments - ending	<u>\$ 3,157,918</u>	<u>\$ 9,324</u>	<u>\$ 2,147,941</u>	<u>\$ 12,205</u>	<u>\$ 51,608</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	COIT Distributive Shares	Community Corrections Project Income	Community Transition Program	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 485,703	\$ 264,119	\$ 88,476	\$ 31,883	\$ 30,826
Receipts:					
Taxes	1,680,507	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	100	8,325	-	-
Charges for services	45,000	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,595	136,320	278	-	-
Total receipts	<u>1,735,102</u>	<u>136,420</u>	<u>8,603</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	1,289,655	39,794	2,575	-	-
Supplies	108,404	13,908	-	-	-
Other services and charges	77,003	59,339	278	-	-
Capital outlay	104,717	-	-	-	-
Other disbursements	-	-	-	600	-
Total disbursements	<u>1,579,779</u>	<u>113,041</u>	<u>2,853</u>	<u>600</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>155,323</u>	<u>23,379</u>	<u>5,750</u>	<u>(600)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 641,026</u>	<u>\$ 287,498</u>	<u>\$ 94,226</u>	<u>\$ 31,283</u>	<u>\$ 30,826</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	County Sales Disclosure	Cumulative Bridge	Cumulative Courthouse	County Drug Free Community	Enhanced Access
Cash and investments - beginning	\$ 27,493	\$ 349,072	\$ 1,018,236	\$ 41,471	\$ 25,429
Receipts:					
Taxes	-	297,989	372,487	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	189,640	36,658	-	-
Charges for services	-	-	-	-	16,580
Fines and forfeits	-	-	-	-	-
Other receipts	4,915	7,821	78,841	32,102	-
Total receipts	4,915	495,450	487,986	32,102	16,580
Disbursements:					
Personal services	-	78,419	-	8,000	-
Supplies	-	41,114	-	875	-
Other services and charges	-	199,164	609,475	19,187	3,273
Capital outlay	-	-	174,822	-	-
Other disbursements	-	27,501	-	1,100	-
Total disbursements	-	346,198	784,297	29,162	3,273
Excess (deficiency) of receipts over disbursements	4,915	149,252	(296,311)	2,940	13,307
Cash and investments - ending	\$ 32,408	\$ 498,324	\$ 721,925	\$ 44,411	\$ 38,736

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Firearms	General Drain	Health	Security Protection	Excess Levy
Cash and investments - beginning	\$ 69,622	\$ 199,138	\$ 95,743	\$ 4,498	\$ 2,096
Receipts:					
Taxes	-	-	246,576	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	24,266	19	-
Charges for services	-	73,251	33,727	2,872	-
Fines and forfeits	-	-	-	-	-
Other receipts	25,780	-	15,980	6	-
Total receipts	<u>25,780</u>	<u>73,251</u>	<u>320,549</u>	<u>2,897</u>	<u>-</u>
Disbursements:					
Personal services	-	-	181,506	-	-
Supplies	-	-	8,521	-	-
Other services and charges	21,785	-	14,024	4,000	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>21,785</u>	<u>-</u>	<u>204,051</u>	<u>4,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,995</u>	<u>73,251</u>	<u>116,498</u>	<u>(1,103)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 73,617</u>	<u>\$ 272,389</u>	<u>\$ 212,241</u>	<u>\$ 3,395</u>	<u>\$ 2,096</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Health Maintenance	Local Road and Street	Miami County Public Safety	County Misdemeanant	Highway
Cash and investments - beginning	\$ 36,989	\$ 410,247	\$ 194,983	\$ 17,128	\$ 1,757,679
Receipts:					
Taxes	-	-	660,665	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	49,709	322,951	-	23,813	2,841,468
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	15,915
Total receipts	<u>49,709</u>	<u>322,951</u>	<u>660,665</u>	<u>23,813</u>	<u>2,857,383</u>
Disbursements:					
Personal services	28,000	-	150,302	22,356	1,362,630
Supplies	-	380,455	56,465	-	523,162
Other services and charges	-	-	562,321	-	294,512
Capital outlay	-	4,227	-	-	203,503
Other disbursements	-	-	-	-	-
Total disbursements	<u>28,000</u>	<u>384,682</u>	<u>769,088</u>	<u>22,356</u>	<u>2,383,807</u>
Excess (deficiency) of receipts over disbursements	<u>21,709</u>	<u>(61,731)</u>	<u>(108,423)</u>	<u>1,457</u>	<u>473,576</u>
Cash and investments - ending	<u>\$ 58,698</u>	<u>\$ 348,516</u>	<u>\$ 86,560</u>	<u>\$ 18,585</u>	<u>\$ 2,231,255</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Plat Book	Rainy Day	Rainy Day Restricted	2015 Reassessment	Recorder's Record Perpetuation
Cash and investments - beginning	\$ 31,719	\$ 943,745	\$ -	\$ 540,671	\$ 37,082
Receipts:					
Taxes	-	1,100,051	-	103,955	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	7,726	-	10,241	-
Charges for services	13,170	-	-	-	69,730
Fines and forfeits	-	-	-	-	-
Other receipts	-	8,114	200,000	5,000	-
Total receipts	<u>13,170</u>	<u>1,115,891</u>	<u>200,000</u>	<u>119,196</u>	<u>69,730</u>
Disbursements:					
Personal services	2,342	75,000	-	103,952	5,040
Supplies	1,376	-	-	8,879	3,468
Other services and charges	3,542	-	-	28,890	36,736
Capital outlay	4,000	768,298	117,253	138,832	-
Other disbursements	-	-	8,114	-	1
Total disbursements	<u>11,260</u>	<u>843,298</u>	<u>125,367</u>	<u>280,553</u>	<u>45,245</u>
Excess (deficiency) of receipts over disbursements	<u>1,910</u>	<u>272,593</u>	<u>74,633</u>	<u>(161,357)</u>	<u>24,485</u>
Cash and investments - ending	<u>\$ 33,629</u>	<u>\$ 1,216,338</u>	<u>\$ 74,633</u>	<u>\$ 379,314</u>	<u>\$ 61,567</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Miami County Riverboat Wagering	Sheriff Service of Process Fee	Supplemental Public Defender Service Fee	Surplus Tax	Surveyor Corner Perpetuation
Cash and investments - beginning	\$ 543,908	\$ 26,862	\$ 144,312	\$ 33,211	\$ 44,736
Receipts:					
Taxes	-	-	-	80,421	-
Licenses and permits	-	-	-	-	-
Intergovernmental	133,461	-	-	-	-
Charges for services	-	-	-	-	7,506
Fines and forfeits	-	-	-	-	-
Other receipts	214,941	46,057	38,418	27	5
Total receipts	<u>348,402</u>	<u>46,057</u>	<u>38,418</u>	<u>80,448</u>	<u>7,511</u>
Disbursements:					
Personal services	200,000	39,512	34,690	-	-
Supplies	-	-	-	-	-
Other services and charges	66,000	25	11,208	98,547	8,500
Capital outlay	414,553	-	-	-	4,000
Other disbursements	-	-	357	-	-
Total disbursements	<u>680,553</u>	<u>39,537</u>	<u>46,255</u>	<u>98,547</u>	<u>12,500</u>
Excess (deficiency) of receipts over disbursements	<u>(332,151)</u>	<u>6,520</u>	<u>(7,837)</u>	<u>(18,099)</u>	<u>(4,989)</u>
Cash and investments - ending	<u>\$ 211,757</u>	<u>\$ 33,382</u>	<u>\$ 136,475</u>	<u>\$ 15,112</u>	<u>\$ 39,747</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	S.R.I. Fees	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement	Unsafe Buildings
Cash and investments - beginning	\$ 22,106	\$ -	\$ 258,901	\$ 46,866	\$ -
Receipts:					
Taxes	-	-	204,990	-	-
Licenses and permits	-	-	-	-	2,855
Intergovernmental	-	-	-	32,758	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	28,193	63,369	5,661	-	-
Total receipts	<u>28,193</u>	<u>63,369</u>	<u>210,651</u>	<u>32,758</u>	<u>2,855</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	21,442	-
Other services and charges	50,123	60,675	187,420	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,535	15,109	-	2,855
Total disbursements	<u>50,123</u>	<u>62,210</u>	<u>202,529</u>	<u>21,442</u>	<u>2,855</u>
Excess (deficiency) of receipts over disbursements	<u>(21,930)</u>	<u>1,159</u>	<u>8,122</u>	<u>11,316</u>	<u>-</u>
Cash and investments - ending	<u>\$ 176</u>	<u>\$ 1,159</u>	<u>\$ 267,023</u>	<u>\$ 58,182</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	CASA	Miami County Voter Registration Access	Auditors Ineligible Deductions	Elected Officials Training	Interstate Compact Fee-State
Cash and investments - beginning	\$ 55,727	\$ 777	\$ 7,768	\$ 8,421	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	29,721	-	-	-	-
Charges for services	-	-	-	2,765	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,949	-	63
Total receipts	29,721	-	1,949	2,765	63
Disbursements:					
Personal services	6,000	-	-	-	-
Supplies	1,147	-	-	-	-
Other services and charges	21,080	-	612	1,455	-
Capital outlay	-	-	923	-	-
Other disbursements	-	-	-	-	-
Total disbursements	28,227	-	1,535	1,455	-
Excess (deficiency) of receipts over disbursements	1,494	-	414	1,310	63
Cash and investments - ending	\$ 57,221	\$ 777	\$ 8,182	\$ 9,731	\$ 63

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Statewide 911	Admin Fee Probation	Juvenile Probation	\$3.00 User Fee	Periodic Maintenance
Cash and investments - beginning	\$ 231,882	\$ 92,018	\$ 31,906	\$ 14,395	\$ 974,172
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	525,332	100	-	-	75,660
Fines and forfeits	-	-	-	-	-
Other receipts	-	19,290	3,727	10,149	-
Total receipts	<u>525,332</u>	<u>19,390</u>	<u>3,727</u>	<u>10,149</u>	<u>75,660</u>
Disbursements:					
Personal services	305,378	34,741	18,688	-	-
Supplies	2,605	-	-	-	-
Other services and charges	147,209	20,000	-	9,651	145,835
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>455,192</u>	<u>54,741</u>	<u>18,688</u>	<u>9,651</u>	<u>145,835</u>
Excess (deficiency) of receipts over disbursements	<u>70,140</u>	<u>(35,351)</u>	<u>(14,961)</u>	<u>498</u>	<u>(70,175)</u>
Cash and investments - ending	<u>\$ 302,022</u>	<u>\$ 56,667</u>	<u>\$ 16,945</u>	<u>\$ 14,893</u>	<u>\$ 903,997</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Animal Control Fees	Cannon Project	Colonial Insurance	Miami County Employee Benefit Trust	Deferred Compensation
Cash and investments - beginning	\$ 70	\$ 1,975	\$ 68	\$ 26,978	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	1,079	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	831	2,758,219	40,179
Total receipts	-	-	831	2,759,298	40,179
Disbursements:					
Personal services	-	-	831	2,650,947	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	2,500	40,179
Total disbursements	-	-	831	2,653,447	40,179
Excess (deficiency) of receipts over disbursements	-	-	-	105,851	-
Cash and investments - ending	\$ 70	\$ 1,975	\$ 68	\$ 132,829	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Federal Withholding	Social Security	Local Option Tax	Retirement (PERF)	Sheriff Retirement
Cash and investments - beginning	\$ 207	\$ -	\$ -	\$ -	\$ 83
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	567,671	434,359	141,464	143,539	21,345
Total receipts	<u>567,671</u>	<u>434,359</u>	<u>141,464</u>	<u>143,539</u>	<u>21,345</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	169	-
Capital outlay	-	-	-	-	-
Other disbursements	567,871	434,359	141,464	143,336	21,345
Total disbursements	<u>567,871</u>	<u>434,359</u>	<u>141,464</u>	<u>143,505</u>	<u>21,345</u>
Excess (deficiency) of receipts over disbursements	<u>(200)</u>	<u>-</u>	<u>-</u>	<u>34</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34</u>	<u>\$ 83</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Gross State Tax	Settlement Clearing	LOIT/COIT Public Safety	Wheel/Surtax Combined	CVET Commercial Vehicle Excise
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	23,794,172	1,383,253	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	3,444,448	-	761,103	137,016
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	192,367	-	-	-	23,229
Total receipts	<u>192,367</u>	<u>27,238,620</u>	<u>1,383,253</u>	<u>761,103</u>	<u>160,245</u>
Disbursements:					
Personal services	-	6,169,750	-	-	-
Supplies	-	405,680	-	-	-
Other services and charges	-	20,335,610	1,383,253	-	149,175
Capital outlay	-	327,580	-	717,099	-
Other disbursements	192,367	-	-	43,924	11,070
Total disbursements	<u>192,367</u>	<u>27,238,620</u>	<u>1,383,253</u>	<u>761,023</u>	<u>160,245</u>
Excess (deficiency) of receipts over disbursements	-	-	-	80	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Weed Liens	Delinquent Sewage	Financial Institutions Tax	CEDIT Homestead Replacement	COIT Homestead Credit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 15,835	\$ 80,910
Receipts:					
Taxes	-	-	-	221,766	124,446
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	123,666	-	-
Charges for services	-	68,304	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	29,117	-	11,070	-	-
Total receipts	<u>29,117</u>	<u>68,304</u>	<u>134,736</u>	<u>221,766</u>	<u>124,446</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	29,117	68,304	112,595	235,363	115,404
Capital outlay	-	-	-	-	-
Other disbursements	-	-	22,141	-	-
Total disbursements	<u>29,117</u>	<u>68,304</u>	<u>134,736</u>	<u>235,363</u>	<u>115,404</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,597)</u>	<u>9,042</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,238</u>	<u>\$ 89,952</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	LOIT/COIT Homestead Credit	LOIT/COIT PTRC	LOIT/COIT Residential PTRC	Fines and Forfeitures	Infractions
Cash and investments - beginning	\$ 33,104	\$ 71,771	\$ 78,434	\$ 751	\$ 8,505
Receipts:					
Taxes	-	2,766,505	2,766,505	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	6,398	100,343
Total receipts	-	2,766,505	2,766,505	6,398	100,343
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	6,458	99,712
Capital outlay	-	-	-	-	-
Other disbursements	-	2,771,738	2,762,817	-	-
Total disbursements	-	2,771,738	2,762,817	6,458	99,712
Excess (deficiency) of receipts over disbursements	-	(5,233)	3,688	(60)	631
Cash and investments - ending	\$ 33,104	\$ 66,538	\$ 82,122	\$ 691	\$ 9,136

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Special Death Benefit	Sales Disclosure Fees	Coroners Continuing Education	Interstate Compact Fee	State Mortgage Fraud
Cash and investments - beginning	\$ 375	\$ 420	\$ 288	\$ 375	\$ 235
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	25	5,842	125	2,510
Fines and forfeits	-	-	-	-	-
Other receipts	3,145	4,915	-	188	-
Total receipts	<u>3,145</u>	<u>4,940</u>	<u>5,842</u>	<u>313</u>	<u>2,510</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,080	4,085	5,385	688	2,543
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	3
Total disbursements	<u>3,080</u>	<u>4,085</u>	<u>5,385</u>	<u>688</u>	<u>2,546</u>
Excess (deficiency) of receipts over disbursements	<u>65</u>	<u>855</u>	<u>457</u>	<u>(375)</u>	<u>(36)</u>
Cash and investments - ending	<u>\$ 440</u>	<u>\$ 1,275</u>	<u>\$ 745</u>	<u>\$ -</u>	<u>\$ 199</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Canine Research and Education	Sex and Violent Offender Administration	Child Restraint Violations	Education Plate	Riverboat Wagering Revenue
Cash and investments - beginning	\$ 3	\$ 15	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	422	-	-	-	-
Intergovernmental	-	-	-	-	218,603
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	298	1,934	300	-
Total receipts	422	298	1,934	300	218,603
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	425	-	1,909	300	218,603
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	425	-	1,909	300	218,603
Excess (deficiency) of receipts over disbursements	(3)	298	25	-	-
Cash and investments - ending	\$ -	\$ 313	\$ 25	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Innkeepers Tax	County Economic Development Income Tax	COIT Distribution	City Ordinance Violation	93.563 Prosecutor Share PCA
Cash and investments - beginning	\$ 3,628	\$ -	\$ -	\$ 500	\$ 3,413
Receipts:					
Taxes	-	2,217,659	3,195,360	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	1,972
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	68,656	-	-	-	-
Total receipts	<u>68,656</u>	<u>2,217,659</u>	<u>3,195,360</u>	<u>-</u>	<u>1,972</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	68,017	2,217,659	3,195,360	-	626
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>68,017</u>	<u>2,217,659</u>	<u>3,195,360</u>	<u>-</u>	<u>626</u>
Excess (deficiency) of receipts over disbursements	<u>639</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,346</u>
Cash and investments - ending	<u>\$ 4,267</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 4,759</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	93,563 Title IV-D Incentive	4-D Prosecutor New	4-D Clerk 1999	4-D Clerk 2000	Treasurer's Trust
Cash and investments - beginning	\$ 742	\$ 75,837	\$ 225	\$ 27,803	\$ 959,827
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	16,181	24,341	-	16,181	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	721,201
Total receipts	<u>16,181</u>	<u>24,341</u>	<u>-</u>	<u>16,181</u>	<u>721,201</u>
Disbursements:					
Personal services	-	12,063	-	22,503	-
Supplies	-	-	-	7,371	-
Other services and charges	-	1,498	-	-	-
Capital outlay	-	15,666	-	-	-
Other disbursements	-	968	-	-	959,827
Total disbursements	<u>-</u>	<u>30,195</u>	<u>-</u>	<u>29,874</u>	<u>959,827</u>
Excess (deficiency) of receipts over disbursements	<u>16,181</u>	<u>(5,854)</u>	<u>-</u>	<u>(13,693)</u>	<u>(238,626)</u>
Cash and investments - ending	<u>\$ 16,923</u>	<u>\$ 69,983</u>	<u>\$ 225</u>	<u>\$ 14,110</u>	<u>\$ 721,201</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Clerk Trust	Sheriff's Inmate Trust	Sheriff's Commissary	Miami County Tourism	User Fee Drug and Alcohol
Cash and investments - beginning	\$ 667,013	\$ 65,576	\$ 107,510	\$ 1,407	\$ 45,660
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,512,734	290,987	221,453	68,018	48,460
Total receipts	<u>4,512,734</u>	<u>290,987</u>	<u>221,453</u>	<u>68,018</u>	<u>48,460</u>
Disbursements:					
Personal services	-	-	-	-	35,983
Supplies	-	-	-	-	1,185
Other services and charges	-	-	-	-	12,668
Capital outlay	-	-	-	-	-
Other disbursements	3,972,555	274,817	211,370	68,000	500
Total disbursements	<u>3,972,555</u>	<u>274,817</u>	<u>211,370</u>	<u>68,000</u>	<u>50,336</u>
Excess (deficiency) of receipts over disbursements	<u>540,179</u>	<u>16,170</u>	<u>10,083</u>	<u>18</u>	<u>(1,876)</u>
Cash and investments - ending	<u>\$ 1,207,192</u>	<u>\$ 81,746</u>	<u>\$ 117,593</u>	<u>\$ 1,425</u>	<u>\$ 43,784</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Law Enforcement Continuing Education - MCS D	Jury Fees	Adult Probation	Users Fee	Sheriff Gift/Donations
Cash and investments - beginning	\$ 17,692	\$ 44,439	\$ 21,684	\$ 160,868	\$ 178
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	1,500	14,168	-
Charges for services	-	-	45	-	-
Fines and forfeits	-	-	-	110	-
Other receipts	4,086	6,686	189,749	121,102	224
Total receipts	4,086	6,686	191,294	135,380	224
Disbursements:					
Personal services	-	-	130,005	124,243	-
Supplies	-	14	1,472	1,984	-
Other services and charges	846	6,423	32,536	17,854	-
Capital outlay	-	-	-	6,774	-
Other disbursements	-	-	1,557	-	-
Total disbursements	846	6,437	165,570	150,855	-
Excess (deficiency) of receipts over disbursements	3,240	249	25,724	(15,475)	224
Cash and investments - ending	\$ 20,932	\$ 44,688	\$ 47,408	\$ 145,393	\$ 402

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	County Option Tax Jail Project	Cell Extraction Response Team	Alive At 25	Enviromental Civil Penalties	Miami County Dog Ordinance 08
Cash and investments - beginning	\$ 647,830	\$ 2,037	\$ 626	\$ 4,887	\$ 27,464
Receipts:					
Taxes	1,383,253	-	-	-	-
Licenses and permits	-	-	-	-	1,688
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	968	-	-
Total receipts	<u>1,383,253</u>	<u>-</u>	<u>968</u>	<u>-</u>	<u>1,688</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	1,666
Other services and charges	1,045,342	-	1,594	195	580
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,045,342</u>	<u>-</u>	<u>1,594</u>	<u>195</u>	<u>2,246</u>
Excess (deficiency) of receipts over disbursements	<u>337,911</u>	<u>-</u>	<u>(626)</u>	<u>(195)</u>	<u>(558)</u>
Cash and investments - ending	<u>\$ 985,741</u>	<u>\$ 2,037</u>	<u>\$ -</u>	<u>\$ 4,692</u>	<u>\$ 26,906</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Treasurers Tax Roll	Commissioners Tax Sale Taxes	Law Enforcement Prosecutor	Local Source E-911 Funding	Sex Offender Registry
Cash and investments - beginning	\$ 931	\$ -	\$ 2,175	\$ 34,224	\$ 9,971
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	60,000	-
Fines and forfeits	-	-	-	-	-
Other receipts	100	20,079	1,383	30,000	2,678
Total receipts	100	20,079	1,383	90,000	2,678
Disbursements:					
Personal services	-	-	-	41,590	-
Supplies	-	-	-	-	-
Other services and charges	-	15,889	-	63,385	411
Capital outlay	-	-	-	5,668	-
Other disbursements	-	484	-	-	-
Total disbursements	-	16,373	-	110,643	411
Excess (deficiency) of receipts over disbursements	100	3,706	1,383	(20,643)	2,267
Cash and investments - ending	\$ 1,031	\$ 3,706	\$ 3,558	\$ 13,581	\$ 12,238

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Law Enforcement Asset Forfeit	EMA Nonreverting	Personal Property Tax Audit 2012/2014	Cemetery Board Nonreverting	Weights and Measures Nonreverting
Cash and investments - beginning	\$ 1,359	\$ 7,383	\$ 125,724	\$ 584	\$ 100
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	98	1,475	9,775	37,618	500
Total receipts	98	1,475	9,775	37,618	500
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	786	311	102,100	1,300	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	1,100	-
Total disbursements	786	311	102,100	2,400	-
Excess (deficiency) of receipts over disbursements	(688)	1,164	(92,325)	35,218	500
Cash and investments - ending	\$ 671	\$ 8,547	\$ 33,399	\$ 35,802	\$ 600

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Miami County Shop With A Cop	Miami County K9	Miami Co Wheel Tax/Surtax	Dea Asset Forfeiture Fund	Direct Deposit
Cash and investments - beginning	\$ 274	\$ 2,116	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	506,545	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	250	43,039	858	4,016,252
Total receipts	-	250	549,584	858	4,016,252
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	200,000	-	-
Other services and charges	-	2,011	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	4,016,252
Total disbursements	-	2,011	200,000	-	4,016,252
Excess (deficiency) of receipts over disbursements	-	(1,761)	349,584	858	-
Cash and investments - ending	\$ 274	\$ 355	\$ 349,584	\$ 858	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	American Family Insurance	Sagamore	Delta Dental	Worksite Solutions	Anthem Life Supplemental / American United Life
Cash and investments - beginning	\$ 1,877	\$ -	\$ 1,817	\$ 435	\$ 2,529
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	33,938	168,267	55,913	2,364	33,641
Total receipts	33,938	168,267	55,913	2,364	33,641
Disbursements:					
Personal services	28,979	168,267	55,959	2,364	35,167
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,845	-	-	-	-
Total disbursements	31,824	168,267	55,959	2,364	35,167
Excess (deficiency) of receipts over disbursements	2,114	-	(46)	-	(1,526)
Cash and investments - ending	\$ 3,991	\$ -	\$ 1,771	\$ 435	\$ 1,003

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Liberty National Insurance	YMCA Membership	Voluntary PERF	Payroll Miscellaneous W/H	Garnishment
Cash and investments - beginning	\$ 335	\$ 195	\$ -	\$ 762	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,478	6,095	17,125	-	5,244
Total receipts	9,478	6,095	17,125	-	5,244
Disbursements:					
Personal services	9,813	6,056	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	17,125	-	5,244
Total disbursements	9,813	6,056	17,125	-	5,244
Excess (deficiency) of receipts over disbursements	(335)	39	-	-	-
Cash and investments - ending	\$ -	\$ 234	\$ -	\$ 762	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	United Way	Support And Miscellaneous	Loit '16 Special Distribution	Health Coord-Homeland Security	YMCA Rural Transit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 639	\$ -
Receipts:					
Taxes	-	-	1,924,144	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	159,091
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,206	45,710	-	-	140,537
Total receipts	<u>4,206</u>	<u>45,710</u>	<u>1,924,144</u>	<u>-</u>	<u>299,628</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,924,144	-	299,628
Capital outlay	-	-	-	-	-
Other disbursements	4,206	45,710	-	-	-
Total disbursements	<u>4,206</u>	<u>45,710</u>	<u>1,924,144</u>	<u>-</u>	<u>299,628</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 639</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Local Emergency Planning & R.T.K.	Miami County Sheriff Reserve	Victims Advocate	HAVA Grant	CFDA 20.703 2012 HMEP LEPC
Cash and investments - beginning	\$ 18,384	\$ 2,880	\$ 11,549	\$ -	\$ 377
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	3,818	-	37,554	8,444	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	20	5,320	-	-	-
Total receipts	3,838	5,320	37,554	8,444	-
Disbursements:					
Personal services	1,060	-	35,543	-	-
Supplies	-	-	774	-	-
Other services and charges	7	-	2,233	-	-
Capital outlay	-	-	-	8,444	-
Other disbursements	-	5,000	-	-	-
Total disbursements	1,067	5,000	38,550	8,444	-
Excess (deficiency) of receipts over disbursements	2,771	320	(996)	-	-
Cash and investments - ending	\$ 21,155	\$ 3,200	\$ 10,553	\$ -	\$ 377

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	CFDA 14.228 OCRA-Hangar 200	CFDA 97.067 2015 Co Based Comp	CFDA 97.042 2015 EMPG Comp	CFDA 97.042 2015 EMPG Loc Base	CFDA 97.067 2014 Deobligated Funds
Cash and investments - beginning	\$ 1,658	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	29,042	23,897	5,111	9,497
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	29,042	23,897	5,111	9,497
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	29,042	23,897	5,111	9,497
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	29,042	23,897	5,111	9,497
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, 2016

	CFDA 97.042 2015 EMPG Salary	Operation Pullover	Community Corrections Grant	Emergency Management Misc Grant Monies	Health Misc Grants
Cash and investments - beginning	\$ -	\$ 950	\$ 32,194	\$ 763	\$ 392
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	25,463	1,612	284,337	-	-
Charges for services	-	5,827	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,699	-	-	-
Total receipts	<u>25,463</u>	<u>9,138</u>	<u>284,337</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	185,004	-	-
Supplies	-	-	-	-	-
Other services and charges	25,463	7,213	54,715	-	-
Capital outlay	-	-	19,850	-	-
Other disbursements	-	-	35,250	-	-
Total disbursements	<u>25,463</u>	<u>7,213</u>	<u>294,819</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,925</u>	<u>(10,482)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,875</u>	<u>\$ 21,712</u>	<u>\$ 763</u>	<u>\$ 392</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Soil and Water Grant	Dukes Health Care Foundation Grant	Community Emergency Response	Disaster	Court Interpreter Grant
Cash and investments - beginning	\$ 2,599	\$ -	\$ 985	\$ 1,456	\$ 6,150
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	14,843	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,565	-	-	-	-
Total receipts	<u>8,565</u>	<u>14,843</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	10,538	-	-	-	-
Supplies	-	14,843	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>10,538</u>	<u>14,843</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,973)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 626</u>	<u>\$ -</u>	<u>\$ 985</u>	<u>\$ 1,456</u>	<u>\$ 6,150</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	E-911 Misc Grants	IDJ Comm Super Grant	Sheriff Dukes Foundation Grant	Drug Prosecution Fund	Community Based Treatment
Cash and investments - beginning	\$ 430	\$ 131,220	\$ -	\$ -	\$ 60,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	7,000	2,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	62,035
Total receipts	-	-	7,000	2,000	62,035
Disbursements:					
Personal services	-	-	7,000	-	-
Supplies	-	-	-	-	-
Other services and charges	-	3,911	-	-	62,035
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	3,911	7,000	-	62,035
Excess (deficiency) of receipts over disbursements	-	(3,911)	-	2,000	-
Cash and investments - ending	\$ 430	\$ 127,309	\$ -	\$ 2,000	\$ 60,000

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	EMA Dukes Foundation Grant	2015 REMC Operation Round-Up Grant	In DOC Probation Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 16,093,339
Receipts:				
Taxes	-	-	-	51,143,624
Licenses and permits	-	-	-	4,995
Intergovernmental	7,070	1,010	52,875	10,457,932
Charges for services	-	-	-	1,894,598
Fines and forfeits	-	-	-	169,116
Other receipts	-	6,060	35,250	16,920,481
Total receipts	<u>7,070</u>	<u>7,070</u>	<u>88,125</u>	<u>80,590,746</u>
Disbursements:				
Personal services	-	-	5,143	18,695,638
Supplies	-	-	-	1,866,048
Other services and charges	1,010	7,070	-	36,095,275
Capital outlay	-	-	-	3,378,346
Other disbursements	6,060	-	-	16,841,282
Total disbursements	<u>7,070</u>	<u>7,070</u>	<u>5,143</u>	<u>76,876,589</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>82,982</u>	<u>3,714,157</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,982</u>	<u>\$ 19,807,496</u>

MIAMI COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2016

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	1,048,000	07/01/16	01/01/33
Motorola	ECW Dispatch; Sheriff Radios	101,542	05/01/16	05/01/21
Pitney Bowes	Mailer System	4,716	07/07/14	07/07/18
Peru Municipal Facilities Corporation	Northwest Utility Corridor Infrastructure	245,000	07/01/04	01/01/21
US Bank	Copier Lease	<u>23,930</u>	01/21/16	02/08/21
Total of annual lease payments		<u>\$ 1,556,804</u>		

MIAMI COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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	62,579,068
Buildings	26,354,604
Improvements other than buildings	30,270
Machinery, equipment, and vehicles	<u>6,553,202</u>
Total capital assets	<u>\$ 96,635,175</u>

(This page intentionally left blank.)

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF MIAMI COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Miami County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016. The County's major federal programs are 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each 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 each of its major federal programs for the year ended December 31, 2016.

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


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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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.

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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

December 6, 2017

(This page intentionally left blank.)

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, 2016

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 Subrecipients	Total Federal Awards Expended
<u>Department of the Interior</u>					
Payments in Lieu of Taxes	Direct Grant	15.226	FY 2016	\$ -	\$ 4,177
Total - Department of the Interior				-	4,177
<u>Department of Justice</u>					
Crime Victim Assistance Victims Advocate	Indiana Criminal Justice Institute	16.575	2015-VA-GX-0064	-	37,554
Total - Department of Justice				-	37,554
<u>Department of Labor</u>					
Unemployment Insurance	Indiana Department of Labor	17.225	FY 2016	-	87
Total - Department of Labor				-	87
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster	Indiana Department of Transportation	20.205			
Highway Planning and Construction Bridge Inspection Contract			DES #1383463	-	48,053
Bridge Inspection Contract			DES #1297597	-	74,201
Bridge Inspection Contract			DES #0710711	-	65,769
Total - Highway Planning and Construction Cluster				-	188,023
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509			
YMCA Rural Transit			FY2015	44,486	44,486
YMCA Rural Transit			FY2016	133,723	133,723
Total - Formula Grants for Rural Areas				178,209	178,209
Federal Transit Cluster	Indiana Department of Transportation	20.526	A249-16-G150061	30,800	30,800
Bus and Bus Facilities Formula Program					
Total - Federal Transit Cluster				30,800	30,800
Highway Safety Cluster	Indiana Criminal Justice Institute	20.600			
State and Community Highway Safety Operation Pullover			EDS D3-16-10174	-	6,002
			EDS D3-17-11103	-	3,135
Total - Highway Safety Cluster				-	9,137
Total - Department of Transportation				209,009	406,169
<u>Department of Health and Human Services</u>					
Child Support Enforcement	Indiana Department of Child Services	93.563	FY2016	-	278,049
Voting Access for Individuals with Disabilities_Grants to States HAVA Grant	Indiana Secretary of State	93.617	FY 2016	-	8,444
Total - Department of Health and Human Services				-	286,493
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants 2015 Emergency Management Performance Grant	Indiana Department of Homeland Security	97.042	EMW-2015-EP-00037	-	54,471
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067			
2014 SHSP Deobligated Funds			EMW-2014-SS-00138	-	9,497
2015 HSGP/SHSP County Based Grant			EMW-2015-SS-0049	-	29,042
Total - Homeland Security Grant Program				-	38,539
Total - Department of Homeland Security				-	93,010
Total federal awards expended				\$ 209,009	\$ 827,490

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, 2016. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 the Uniform Guidance, 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. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit finding disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
20.509	Formula Grants for Rural Areas	Unmodified
93.563	Child Support Enforcement	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
--	----

Section II - Financial Statement Findings

FINDING 2016-001

Subject: Financial Transactions and Reporting - County Treasurer
Audit Finding: Material Weakness

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.

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

The lack of controls was a systemic issue, occurring throughout the audit period.

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 controls.

Effect

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

Recommendation

We recommended the County Treasurer establish controls, including segregation of duties, related to financial transactions and reporting.

Views of Responsible Officials

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

FINDING 2016-002

Subject: Financial Transactions and Reporting - Clerk of the Circuit Court
Audit Finding: Material Weakness

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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.

Context

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

The Clerk had not separated incompatible activities related to receipts. Multiple employees used the two cash drawers in the following manner: one for Child Support receipts, and the other for all other receipts. Initials of the employee responsible for collecting each receipt were manually typed in the comment section of each receipt, with 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 were two employees who were involved in the disbursement process, one for Child Support and one for all other Clerk Trust disbursements. However, there was no evidence of a review or approval process for each employee's work.

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 controls.

Effect

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

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the Clerk establish internal controls, including segregation of duties, related to financial transactions and reporting.

Views of Responsible Officials

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

FINDING 2016-003

Subject: Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Condition

The County had not properly implemented a system of internal control to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County had not monitored the internal control system in place to ensure that controls were properly designed and operating effectively. One person was solely responsible for preparing the SEFA and another person reviewed and verified the SEFA; however, the control was not effectively implemented to prevent errors on the SEFA.

Context

The SEFA presented for audit contained the following errors:

1. The Child Support Enforcement grant expenditures were overstated by \$22,580.
2. The Highway Planning and Construction grants expenditures in total were overstated \$7,310 and were reported with an incorrect grant identifying number.
3. The Unemployment Insurance grant expenditures of \$87 were not included.
4. The Formula Grants for Rural Areas and the Bus and Bus Facilities Formula Program grant expenditures were reported with incorrect program titles and grant identifying numbers.
5. The Emergency Management Performance Grants expenditures were reported with an incorrect program title.
6. The State and Community Highway Safety grant expenditures were reported with an incorrect program title and grant identifying number.

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:

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

"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. . . ."

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. 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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal 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.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must 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. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

MIAMI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management had not implemented a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context*.

Recommendation

We recommended that management of the County establish internal controls and monitor those controls for effectiveness to ensure accurate reporting of the SEFA.

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

No matters are reportable.

(This page intentionally left blank.)

AUDITEE-PREPARED DOCUMENT

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

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

CORRECTIVE ACTION PLAN

Finding 2016-001-Financil Transactions and Reporting

Fiscal year in which the finding initially occurred: 2016

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)

12/6/17
(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

December 5, 2017

CORRECTIVE ACTION PLAN

FINDING 2016-002

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 BOOKEEPER'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.

NOTE: The Corrective action plans have already been put into place in March, 2017 after the 2014 audit.



Tawna Leffel Sands, Clerk
Miami Circuit and Superior Courts
December 5, 2017

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

CORRECTIVE ACTION PLAN

FINDING 2016-003

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 2016 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 2016-003 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 Baw
(Signature)

Auditor
(Title)

12-6-17
(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/>.