

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

FINANCIAL STATEMENT AUDIT REPORT

OF

MIAMI COUNTY, INDIANA

January 1, 2017 to December 31, 2018



FILED
12/05/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Mary Brown	01-01-17 to 12-31-20
County Treasurer	Annette Phillippo	08-01-16 to 12-31-20
Clerk of the Circuit Court	Tawna Leffel Sands Sherry Raber	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Timothy Miller Timothy S. Hunter	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Rhonda Trexler	01-01-17 to 12-31-20
President of the Board of County Commissioners	Joshua D. Francis Alan Hunt	01-01-17 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Ethan Manning Ralph Duckwall	01-01-17 to 12-31-18 01-01-19 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MIAMI COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Miami County (County), which comprises the financial position and results of operations for the period of January 1, 2017 to December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 period of January 1, 2017 to December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2017 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, 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.


Paul D. Joyce, CPA
State Examiner

November 7, 2019

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 Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18		
COUNTY GENERAL	\$ 3,157,920	\$ 9,991,036	\$ 9,250,054	\$ 3,898,902	\$ 10,269,252	\$ 9,862,117	\$ 4,306,037		
ACCIDENT REPORT	9,324	4,629	3,850	10,103	5,506	5,947	9,662		
MIAMI COUNTY ECONOMIC DEVELOPMENT INCOME TAX	2,147,942	1,294,403	893,695	2,548,650	1,330,112	1,606,951	2,271,811		
CITY and TOWN COURT COST	12,205	11,739	-	23,944	10,868	34,812	-		
CLERK PERPETUATION	51,608	34,599	20,384	65,823	30,446	15,169	81,100		
COIT DISTRIBUTIVE SHARES	641,025	-	641,025	-	-	-	-		
COMMUNITY CORRECTIONS PROJECT INCOME	287,499	177,011	203,597	260,913	160,074	147,822	273,165		
COMMUNITY TRANSITION PROGRAM	94,226	6,875	3,896	97,205	6,100	-	103,305		
CONGRESSIONAL SCHOOL INTEREST	31,284	-	1,799	29,485	-	1,199	28,286		
CONGRESSIONAL SCHOOL PRINCIPAL	30,826	-	-	30,826	-	-	30,826		
COUNTY SALES DISCLOSURE	32,408	3,850	2,895	33,363	4,385	1,596	36,152		
CUMULATIVE BRIDGE	498,326	457,100	347,027	608,399	382,687	293,081	698,005		
CUMULATIVE COURTHOUSE	721,925	463,380	454,118	731,187	429,038	348,712	811,513		
COUNTY DRUG FREE COMMUNITY	44,411	29,224	34,469	39,166	29,026	38,538	29,654		
ENHANCED ACCESS	38,737	7,510	24,920	21,327	7,709	8,119	20,917		
FIREARMS	73,617	19,281	15,753	77,145	18,292	22,915	72,522		
GENERAL DRAIN	272,389	147,025	-	419,414	91,644	-	511,058		
HEALTH	212,241	279,378	217,492	274,127	192,781	243,118	223,790		
SECURITY PROTECTION	3,393	4,101	1,364	6,130	5,619	1,200	10,549		
EXCESS LEVY	2,096	-	2,096	-	-	-	-		
HEALTH MAINTENANCE	58,699	16,569	28,000	47,268	33,139	28,000	52,407		
LOCAL ROAD and STREET	348,518	432,720	364,124	417,114	556,912	394,937	579,089		
MIAMI COUNTY PUBLIC SAFETY	86,560	722,355	748,729	60,186	690,816	661,612	89,390		
COUNTY MISDEMEANANT	18,583	23,813	24,144	18,252	23,813	23,813	18,252		
HIGHWAY	2,231,255	3,124,266	2,461,132	2,894,389	3,869,864	3,015,040	3,749,213		
PLAT BOOK	33,630	9,685	11,328	31,987	10,165	10,000	32,152		
RAINY DAY	1,290,972	705,781	395,331	1,601,422	-	-	1,601,422		
2015 REASSESSMENT	379,315	337,808	254,090	463,033	201,854	274,607	390,280		
RECORDER'S RECORDS PERPETUATION	61,567	67,501	35,866	93,202	86,458	53,847	125,813		
MIAMI COUNTY RIVERBOAT WAGERING	211,756	156,914	10,333	358,337	133,466	82,897	408,906		
SHERIFF SERVICE OF PROCESS FEE	33,382	43,993	52,908	24,467	39,968	62,195	2,240		
SUPPLEMENTAL PUBLIC DEFENDER SERVICE FEE	136,477	35,676	11,151	161,002	17,027	120	177,909		
SURPLUS TAX	15,111	189,277	136,079	68,309	6,862	50,667	24,504		
SURVEYOR'S CORNER PERPETUATION	39,747	16,855	26,775	29,827	27,950	14,869	42,908		
S.R.I. FEES	177	52,656	21,912	30,921	20,378	17,686	33,613		
TAX SALE REDEMPTION	1,160	63,775	63,966	969	71,537	70,198	2,308		
TAX SALE SURPLUS	267,024	234,100	196,819	304,305	248,010	214,219	338,096		
TOBACCO SETTLEMENT	58,182	10,919	12,849	56,252	21,839	20,125	57,966		
UNSAFE BUILDINGS	-	550	550	-	9,488	9,488	-		
CASA	57,221	24,769	37,711	44,279	29,489	32,023	41,745		
MIAMI COUNTY VOTER REGISTRATION ACCESS	777	28	-	805	25	-	830		
AUDITORS INELIGIBLE DEDUCTIONS	8,182	655	1,395	7,442	47,251	18,694	35,999		
ELECTED OFFICIALS TRAINING	9,728	4,083	2,704	11,107	6,105	3,539	13,673		
INTERSTATE COMPACT FEE-STATE	63	-	-	63	-	-	63		

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MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	
STATEWIDE 911	302,023	542,302	415,385	428,940	549,263	491,776	486,427
ADULT PROBATION ADMINISTRATIVE	56,665	19,036	43,073	32,628	21,231	41,790	12,069
JUVENILE PROBATION	16,943	5,429	15,376	6,996	5,419	11,475	940
\$3.00 USER FEE	14,893	9,504	9,448	14,949	9,203	9,013	15,139
PERIODIC MAINTENANCE	903,996	150,037	351,461	702,572	100,750	169,583	633,739
ANIMAL CONTROL FEES	70	-	57	13	-	-	13
CANNON PROJECT	1,975	-	1,975	-	-	-	-
COLONIAL INSURANCE	67	-	-	67	-	-	67
MIAMI COUNTY EMPLOYEE BENEFIT TRUST	132,829	2,641,891	2,517,930	256,790	2,386,999	2,634,718	9,071
DEFERRED COMPENSATION	-	40,327	39,634	693	39,354	39,354	693
FEDERAL WITHHOLDING	7	591,843	591,843	7	536,707	536,707	7
SOCIAL SECURITY	-	451,999	451,999	-	477,299	477,299	-
LOCAL OPTION TAX	-	146,374	146,374	-	154,793	154,793	-
RETIREMENT (PERF)	35	150,362	150,362	35	158,699	158,699	35
SHERIFF RETIREMENT	83	21,423	21,423	83	23,340	23,340	83
GROSS STATE TAX	-	193,540	193,540	-	202,242	202,242	-
SETTLEMENT CLEARING	-	28,091,902	28,091,902	-	28,642,879	28,641,405	1,474
WHEEL/SURTAX COMBINED	80	828,084	828,164	-	800,703	800,685	18
CVET COMMERCIAL VEHICLE EXCISE	-	132,847	132,635	212	128,861	128,861	212
WEED LIENS	-	42,627	42,627	-	65,444	65,444	-
DELINQUENT SEWAGE	-	59,373	59,373	-	66,128	66,128	-
FINANCIAL INSTITUTIONS TAX	-	111,277	111,277	-	105,175	105,175	-
CEDIT HOMESTEAD REPLACEMENT	2,237	-	2,237	-	-	-	-
COIT HOMESTEAD CREDIT	89,952	-	89,952	-	-	-	-
LOIT/COIT HOMESTEAD CREDIT	33,104	-	33,104	-	-	-	-
LOIT/COIT PTRC	66,538	-	66,538	-	-	-	-
LOIT/COIT RESIDENTIAL PTRC	82,121	-	82,121	-	-	-	-
FINES and FORFEITURES	691	9,817	9,170	1,338	6,227	6,635	930
INFRACTIONS	9,135	90,000	88,353	10,782	83,932	94,033	681
SPECIAL DEATH BENEFIT	440	3,330	3,380	390	2,925	3,295	20
SALES DISCLOSURE FEES	1,275	3,755	4,765	265	4,385	4,245	405
CORONERS CONTINUING EDUCATION	745	3,482	4,185	42	3,278	3,104	216
INTERSTATE COMPACT FEE	-	125	125	-	250	250	-
STATE MORTGAGE FRAUD	200	2,670	2,690	180	2,528	2,475	233
CANINE RESEARCH and EDUCATION	-	332	332	-	217	191	26
SEX and VIOLENT OFFENDER ADMINISTRATION	313	245	528	30	272	282	20
CHILD RESTRAINT VIOLATIONS	25	1,934	1,884	75	1,825	1,900	-
EDUCATION PLATE	-	225	225	-	188	188	-
RIVERBOAT WAGERING REVENUE	-	218,610	218,610	-	218,610	218,610	-
INNKEEPERS TAX	4,266	64,426	63,579	5,113	70,241	71,114	4,240
CITY ORDINANCE VIOLATION	500	-	500	-	-	-	-
93.563 PROSECUTOR SHARE PCA	4,760	994	902	4,852	1,021	750	5,123
93.563 TITLE IV-D INCENTIVE	16,923	17,238	-	34,161	17,824	-	51,985
4-D PROSECUTOR NEW	69,982	25,933	22,521	73,394	26,820	44,620	55,594
4-D CLERK 1999	225	-	-	225	-	-	225

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	Investments
							12-31-18
4-D CLERK 2000	14,109	17,238	18,896	12,451	17,824	9,708	20,567
CLERK TRUST	1,207,193	3,174,066	3,595,218	786,041	3,552,343	3,534,156	804,228
TREASURER'S TRUST	721,201	988,112	721,401	987,912	1,038,059	988,112	1,037,859
SHERIFF'S INMATE TRUST	81,746	354,833	410,455	26,124	362,834	371,764	17,194
SHERIFF'S COMMISSARY	117,593	296,283	242,686	171,190	277,668	325,980	122,878
MIAMI COUNTY TOURISM	1,425	64,081	60,500	5,006	71,115	64,275	11,846
LIT-SPECIAL PURPOSE	-	1,446,480	70,799	1,375,681	1,442,562	1,666,436	1,151,807
USER FEE DRUG and ALCOHOL	43,784	47,369	55,615	35,538	37,389	51,829	21,098
LAW ENFORCEMENT CONTINUING EDUCATION - MCSD	20,933	4,040	-	24,973	1,997	-	26,970
JURY FEES	44,686	6,522	3,114	48,094	5,368	9,253	44,209
LOIT SPECIAL DISTRIBUTION	-	530,719	283,415	247,304	-	70,458	176,846
ADULT PROBATION	47,407	103,096	117,380	33,123	113,228	74,912	71,439
USERS FEE	145,392	127,965	134,960	138,397	94,202	97,789	134,810
SHERIFF GIFT/DONATIONS	402	256	77	581	245	-	826
COUNTY OPTION TAX - JAIL PROJECT	985,741	-	985,741	-	-	-	-
CELL EXTRACTION RESPONSE TEAM	2,037	-	-	2,037	-	-	2,037
ENVIROMENTAL CIVIL PENALTIES	4,693	-	-	4,693	-	-	4,693
MIAMI COUNTY DOG ORDINANCE 08	26,906	1,428	2,429	25,905	868	3,020	23,753
TREASURERS TAX ROLL	1,031	50	-	1,081	-	-	1,081
COMMISSIONERS TAX SALE TAXES	3,706	35,650	34,381	4,975	-	-	4,975
LAW ENFORCEMENT PROSECUTOR	3,558	-	-	3,558	3,725	-	7,283
LOCAL SOURCE E-911 FUNDING	13,580	219,482	81,384	151,678	233,334	70,485	314,527
SEX OFFENDER REGISTRY	12,239	2,209	13,143	1,305	2,444	-	3,749
LAW ENFORCEMENT ASSET FORFEIT	671	21,134	21,261	544	5,785	865	5,464
EMA NONREVERTING	8,547	3,854	1,118	11,283	2,375	3,000	10,658
PERSONAL PROPERTY TAX AUDIT 2012/2014	33,400	77,142	84,750	25,792	18,564	6,645	37,711
CEMETERY BOARD NONREVERTING	35,802	3,846	4,034	35,614	810	3,847	32,577
WEIGHTS and MEASURES NON-REVERTING	600	-	-	600	-	-	600
MIAMI COUNTY SHOP WITH A COP	274	1,000	-	1,274	600	1,174	700
MIAMI COUNTY K9	355	8	363	-	-	-	-
MIAMI COUNTY WHEEL TAX/SURTAX	349,584	692,383	400,000	641,967	674,127	121,442	1,194,652
DEA ASSET FORFEITURE FUND	858	3,189	-	4,047	1,391	1,001	4,437
DIRECT DEPOSIT	-	4,145,334	4,145,334	-	4,523,153	4,523,153	-
AMERICAN FAMILY INSURANCE	3,992	22,302	24,418	1,876	19,724	19,724	1,876
SAGAMORE	-	176,633	169,253	7,380	158,374	165,754	-
DELTA DENTAL	1,770	58,701	58,044	2,427	65,290	65,924	1,793
WORKSITE SOLUTIONS	434	-	-	434	-	-	434
ANTHEM LIFE SUPPLEMENTAL / AMERICAN UNITED LIFE	1,002	27,039	27,283	758	24,855	25,346	267
YMCA MEMBERSHIP	235	6,979	6,993	221	5,727	5,729	219
AMERICAN FIDELITY	-	51,768	51,691	77	48,480	48,471	86
VOLUNTARY PERF	-	15,896	15,896	-	13,090	13,090	-
PAYROLL MISCELLANEOUS W/H	762	-	762	-	-	-	-
GARNISHMENT	-	11,737	11,737	-	13,623	13,623	-
UNITED WAY	-	1,047	1,047	-	1,438	1,438	-
SUPPORT and MISCELLANEOUS	-	48,706	48,706	-	37,226	37,226	-
BPPE ORDINANCE FEE	-	16,750	16,750	-	18,614	18,614	-
LIT PROPERTY TAX RELIEF	-	6,409,773	5,940,970	468,803	6,119,255	6,438,438	149,620

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	01-01-17			12-31-17			12-31-18
TOWNSHIP POOR RELIEF	-	-	-	-	-	-	-
LIT CERTIFIED SHARES	-	3,353,520	3,353,520	-	3,344,438	3,344,438	-
LIT PUBLIC SAFETY	-	1,446,480	1,446,480	-	1,442,563	1,442,563	-
LIT ECONOMIC DEVELOPMENT	-	2,318,674	2,318,674	-	2,312,918	2,312,918	-
HEALTH COORD-HOMELAND SECURITY	639	-	639	-	-	-	-
YMCA RURAL TRANSIT	-	299,621	299,621	-	332,879	332,879	-
LOCAL EMERGENCY PLANNING and R. T.K.	21,156	4,441	2,640	22,957	3,959	1,448	25,468
MIAMI COUNTY SHERIFF RESERVE	3,201	160	407	2,954	40	-	2,994
VICTIMS ADVOCATE	10,553	56,398	62,063	4,888	23,491	26,635	1,744
CFDA 20.703 2012 HMEP LEPC	377	-	377	-	-	-	-
CFDA 14.228 OCRA-HANGAR 200	1,659	-	-	1,659	-	-	1,659
CFDA 97.042 2016 SHSP GRANT	-	18,000	18,000	-	-	-	-
CFDA 97.042 2016 COMP GRANT	-	30,500	30,500	-	-	-	-
CFDA 97.042 2016 EMPG SALARY	-	26,518	26,518	-	-	-	-
CFDA 97.047 2014 PRE MITIGATION	-	-	15,000	(15,000)	16,656	1,656	-
CFDA 20.616 2017 IMP. DRIVING	-	1,275	1,275	-	-	-	-
CFDA 97.042 2017 COMP GRANT	-	-	-	-	25,682	-	25,682
OPERATION PULLOVER	2,875	9,577	11,502	950	5,176	6,126	-
COMMUNITY CORRECTIONS GRANT	21,711	114,870	136,111	470	177,790	88,866	89,394
EMERGENCY MANAGEMENT MISC GRANT MONIES	763	-	763	-	-	-	-
HEALTH MISC GRANTS	392	-	392	-	-	-	-
SOIL and WATER GRANT	626	13,500	9,855	4,271	11,000	13,684	1,587
DUKES HEALTH CARE FOUNDATION GRANT	-	14,453	14,453	-	14,174	14,174	-
COMMUNITY EMERGENCY RESPONSE	985	-	985	-	-	-	-
DISASTER	1,456	-	1,456	-	-	-	-
COURT INTERPRETER GRANT	6,150	-	6,150	-	-	-	-
E-911 MISCELLANEOUS GRANTS	430	-	430	-	-	-	-
IDJ COMM SUPER GRANT	127,308	-	-	127,308	-	-	127,308
SHERIFF DUKES FOUNDATION GRANT	-	7,000	7,000	-	7,000	7,000	-
DRUG PROSECUTION FUND	2,000	2,000	2,600	1,400	-	1,400	-
COMMUNITY BASED TREATMENT	60,000	177,790	159,886	77,904	108,713	177,571	9,046
IN DOC PROBATION GRANT	82,982	182,875	122,719	143,138	120,000	149,507	113,631
LR and BRIDGE MATCHING GRANT	-	1,058,096	1,058,096	-	-	-	-
PROBATION DUKES FOUNDATION	-	9,600	9,600	-	9,600	9,600	-
REMC OPERATION ROUND-UP	-	-	-	-	1,770	1,770	-
LR and BRIDGE MATCHING GRANT 2018	-	-	-	-	163,600	60,756	102,844
Totals	\$ 19,807,497	\$ 82,239,630	\$ 78,907,605	\$ 23,139,522	\$ 81,170,142	\$ 79,745,723	\$ 24,563,941

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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

E. Disbursements

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

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

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

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

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2017.

Note 8. Holding Corporation

The County has entered into a capital lease with Miami County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years 2017 and 2018 totaled \$1,047,999 and \$1,047,000, respectively.

Note 9. Subsequent Events

The County is named as 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 received a notice of order in August of 2019, but planned to appeal within the next week at the recommendation of our legal counsel. The County hired an engineering company in September of 2019 to review the details of the lawsuit and provide an estimate of the potential financial liability to the County if the ruling is upheld.

Note 10. Other Postemployment Benefits

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

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Reports 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, 2017

	COUNTY GENERAL	ACCIDENT REPORT	MIAMI COUNTY ECONOMIC DEVELOPMENT INCOME TAX	CITY and TOWN COURT COST	CLERK PERPETUATION	COIT DISTRIBUTIVE SHARES	COMMUNITY CORRECTIONS PROJECT INCOME
Cash and investments - beginning	\$ 3,157,920	\$ 9,324	\$ 2,147,942	\$ 12,205	\$ 51,608	\$ 641,025	\$ 287,499
Receipts:							
Taxes	5,269,447	-	880,974	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,487,946	-	401,179	-	3,316	-	-
Charges for services	1,308,270	-	-	-	-	-	-
Fines and forfeits	164,450	-	-	-	-	-	-
Other receipts	760,923	4,629	12,250	11,739	31,283	-	177,011
Total receipts	9,991,036	4,629	1,294,403	11,739	34,599	-	177,011
Disbursements:							
Personal services	6,773,822	-	-	-	5,443	60,899	81,952
Supplies	180,232	-	-	-	141	9,023	11,799
Other services and charges	1,845,198	3,850	680,436	-	8,000	356	69,930
Capital outlay	294,499	-	213,259	-	6,800	-	39,916
Other disbursements	156,303	-	-	-	-	570,747	-
Total disbursements	9,250,054	3,850	893,695	-	20,384	641,025	203,597
Excess (deficiency) of receipts over disbursements	740,982	779	400,708	11,739	14,215	(641,025)	(26,586)
Cash and investments - ending	\$ 3,898,902	\$ 10,103	\$ 2,548,650	\$ 23,944	\$ 65,823	\$ -	\$ 260,913

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	COMMUNITY TRANSITION PROGRAM	CONGRESSIONAL SCHOOL INTEREST	CONGRESSIONAL SCHOOL PRINCIPAL	COUNTY SALES DISCLOSURE	CUMULATIVE BRIDGE	CUMULATIVE COURTHOUSE	COUNTY DRUG FREE COMMUNITY
Cash and investments - beginning	\$ 94,226	\$ 31,284	\$ 30,826	\$ 32,408	\$ 498,326	\$ 721,925	\$ 44,411
Receipts:							
Taxes	-	-	-	-	304,598	380,748	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	6,875	-	-	-	152,030	42,545	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	3,850	472	40,087	29,224
Total receipts	6,875	-	-	3,850	457,100	463,380	29,224
Disbursements:							
Personal services	3,896	-	-	-	102,644	-	7,333
Supplies	-	-	-	195	33,666	-	914
Other services and charges	-	-	-	-	210,717	411,773	26,022
Capital outlay	-	-	-	2,700	-	42,345	-
Other disbursements	-	1,799	-	-	-	-	200
Total disbursements	3,896	1,799	-	2,895	347,027	454,118	34,469
Excess (deficiency) of receipts over disbursements	2,979	(1,799)	-	955	110,073	9,262	(5,245)
Cash and investments - ending	\$ 97,205	\$ 29,485	\$ 30,826	\$ 33,363	\$ 608,399	\$ 731,187	\$ 39,166

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	ENHANCED ACCESS	FIREARMS	GENERAL DRAIN	HEALTH	SECURITY PROTECTION	EXCESS LEVY	HEALTH MAINTENANCE
Cash and investments - beginning	\$ 38,737	\$ 73,617	\$ 272,389	\$ 212,241	\$ 3,393	\$ 2,096	\$ 58,699
Receipts:							
Taxes	-	-	-	202,708	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	22,806	-	-	16,569
Charges for services	7,510	-	147,025	35,352	4,101	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	19,281	-	18,512	-	-	-
Total receipts	<u>7,510</u>	<u>19,281</u>	<u>147,025</u>	<u>279,378</u>	<u>4,101</u>	<u>-</u>	<u>16,569</u>
Disbursements:							
Personal services	-	-	-	203,869	-	-	28,000
Supplies	-	-	-	6,344	-	-	-
Other services and charges	24,920	15,753	-	7,279	1,364	2,096	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>24,920</u>	<u>15,753</u>	<u>-</u>	<u>217,492</u>	<u>1,364</u>	<u>2,096</u>	<u>28,000</u>
Excess (deficiency) of receipts over disbursements	<u>(17,410)</u>	<u>3,528</u>	<u>147,025</u>	<u>61,886</u>	<u>2,737</u>	<u>(2,096)</u>	<u>(11,431)</u>
Cash and investments - ending	<u>\$ 21,327</u>	<u>\$ 77,145</u>	<u>\$ 419,414</u>	<u>\$ 274,127</u>	<u>\$ 6,130</u>	<u>\$ -</u>	<u>\$ 47,268</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LOCAL ROAD and STREET	MIAMI COUNTY PUBLIC SAFETY	COUNTY MISDEMEANANT	HIGHWAY	PLAT BOOK	RAINY DAY	2015 REASSESSMENT
Cash and investments - beginning	\$ 348,518	\$ 86,560	\$ 18,583	\$ 2,231,255	\$ 33,630	\$ 1,290,972	\$ 379,315
Receipts:							
Taxes	-	-	-	-	-	-	304,919
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	431,690	689,067	23,813	3,112,288	-	-	32,889
Charges for services	-	-	-	-	9,685	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,030	33,288	-	11,978	-	705,781	-
Total receipts	432,720	722,355	23,813	3,124,266	9,685	705,781	337,808
Disbursements:							
Personal services	-	173,493	24,144	1,445,525	276	-	106,298
Supplies	343,884	93,997	-	724,810	-	-	1,437
Other services and charges	-	481,239	-	196,990	275	-	68,949
Capital outlay	20,240	-	-	93,807	10,777	-	77,406
Other disbursements	-	-	-	-	-	395,331	-
Total disbursements	364,124	748,729	24,144	2,461,132	11,328	395,331	254,090
Excess (deficiency) of receipts over disbursements	68,596	(26,374)	(331)	663,134	(1,643)	310,450	83,718
Cash and investments - ending	\$ 417,114	\$ 60,186	\$ 18,252	\$ 2,894,389	\$ 31,987	\$ 1,601,422	\$ 463,033

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	RECORDER'S RECORDS PERPETUATION	MIAMI COUNTY RIVERBOAT WAGERING	SHERIFF SERVICE OF PROCESS FEE	SUPPLEMENTAL PUBLIC DEFENDER SERVICE FEE	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION	S.R.I. FEES
Cash and investments - beginning	\$ 61,567	\$ 211,756	\$ 33,382	\$ 136,477	\$ 15,111	\$ 39,747	\$ 177
Receipts:							
Taxes	-	-	-	-	64,726	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	133,466	-	-	-	-	-
Charges for services	67,501	-	-	-	-	16,855	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	23,448	43,993	35,676	124,551	-	52,656
Total receipts	67,501	156,914	43,993	35,676	189,277	16,855	52,656
Disbursements:							
Personal services	11,030	-	52,908	7,843	-	-	-
Supplies	2,939	-	-	-	-	-	-
Other services and charges	16,897	-	-	3,308	136,079	475	21,912
Capital outlay	5,000	10,333	-	-	-	26,300	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	35,866	10,333	52,908	11,151	136,079	26,775	21,912
Excess (deficiency) of receipts over disbursements	31,635	146,581	(8,915)	24,525	53,198	(9,920)	30,744
Cash and investments - ending	\$ 93,202	\$ 358,337	\$ 24,467	\$ 161,002	\$ 68,309	\$ 29,827	\$ 30,921

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	TAX SALE REDEMPTION	TAX SALE SURPLUS	TOBACCO SETTLEMENT	UNSAFE BUILDINGS	CASA	MIAMI COUNTY VOTER REGISTRATION ACCESS	AUDITORS INELIGIBLE DEDUCTIONS
Cash and investments - beginning	\$ 1,160	\$ 267,024	\$ 58,182	\$ -	\$ 57,221	\$ 777	\$ 8,182
Receipts:							
Taxes	-	232,356	-	-	-	-	-
Licenses and permits	-	-	-	550	-	-	-
Intergovernmental receipts	-	-	10,919	-	24,769	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	63,775	1,744	-	-	-	28	655
Total receipts	63,775	234,100	10,919	550	24,769	28	655
Disbursements:							
Personal services	-	-	-	-	12,000	-	-
Supplies	-	-	-	-	742	-	-
Other services and charges	63,966	196,819	-	-	24,969	-	459
Capital outlay	-	-	12,849	-	-	-	936
Other disbursements	-	-	-	550	-	-	-
Total disbursements	63,966	196,819	12,849	550	37,711	-	1,395
Excess (deficiency) of receipts over disbursements	(191)	37,281	(1,930)	-	(12,942)	28	(740)
Cash and investments - ending	\$ 969	\$ 304,305	\$ 56,252	\$ -	\$ 44,279	\$ 805	\$ 7,442

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	ELECTED OFFICIALS TRAINING	INTERSTATE COMPACT FEE-STATE	STATEWIDE 911	ADULT PROBATION ADMINISTRATIVE	JUVENILE PROBATION	\$3.00 USER FEE	PERIODIC MAINTENANCE
Cash and investments - beginning	\$ 9,728	\$ 63	\$ 302,023	\$ 56,665	\$ 16,943	\$ 14,893	\$ 903,996
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	4,083	-	522,302	-	-	-	149,747
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	20,000	19,036	5,429	9,504	290
Total receipts	4,083	-	542,302	19,036	5,429	9,504	150,037
Disbursements:							
Personal services	-	-	359,012	43,073	15,376	-	-
Supplies	-	-	585	-	-	-	-
Other services and charges	2,704	-	55,788	-	-	9,448	351,461
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,704	-	415,385	43,073	15,376	9,448	351,461
Excess (deficiency) of receipts over disbursements	1,379	-	126,917	(24,037)	(9,947)	56	(201,424)
Cash and investments - ending	\$ 11,107	\$ 63	\$ 428,940	\$ 32,628	\$ 6,996	\$ 14,949	\$ 702,572

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	ANIMAL CONTROL FEES	CANNON PROJECT	COLONIAL INSURANCE	MIAMI COUNTY EMPLOYEE BENEFIT TRUST	DEFERRED COMPENSATION	FEDERAL WITHHOLDING	SOCIAL SECURITY
Cash and investments - beginning	\$ 70	\$ 1,975	\$ 67	\$ 132,829	\$ -	\$ 7	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	2,641,891	40,327	591,843	451,999
Total receipts	-	-	-	2,641,891	40,327	591,843	451,999
Disbursements:							
Personal services	-	-	-	2,512,930	-	-	-
Supplies	57	-	-	-	-	-	-
Other services and charges	-	1,975	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	5,000	39,634	591,843	451,999
Total disbursements	57	1,975	-	2,517,930	39,634	591,843	451,999
Excess (deficiency) of receipts over disbursements	(57)	(1,975)	-	123,961	693	-	-
Cash and investments - ending	\$ 13	\$ -	\$ 67	\$ 256,790	\$ 693	\$ 7	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LOCAL OPTION TAX	RETIREMENT (PERF)	SHERIFF RETIREMENT	GROSS STATE TAX	SETTLEMENT CLEARING	WHEEL/SURTAX COMBINED	CVET COMMERCIAL VEHICLE EXCISE
Cash and investments - beginning	\$ -	\$ 35	\$ 83	\$ -	\$ -	\$ 80	\$ -
Receipts:							
Taxes	-	-	-	-	24,694,435	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	3,397,467	828,084	132,847
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	146,374	150,362	21,423	193,540	-	-	-
Total receipts	146,374	150,362	21,423	193,540	28,091,902	828,084	132,847
Disbursements:							
Personal services	-	-	-	-	6,144,534	-	-
Supplies	-	-	-	-	413,911	-	-
Other services and charges	-	-	-	-	21,185,448	-	132,635
Capital outlay	-	-	-	-	331,129	828,164	-
Other disbursements	146,374	150,362	21,423	193,540	16,880	-	-
Total disbursements	146,374	150,362	21,423	193,540	28,091,902	828,164	132,635
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(80)	212
Cash and investments - ending	\$ -	\$ 35	\$ 83	\$ -	\$ -	\$ -	\$ 212

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	WEED LIENS	DELINQUENT SEWAGE	FINANCIAL INSTITUTIONS TAX	CREDIT HOMESTEAD REPLACEMENT	COIT HOMESTEAD CREDIT	LOIT/COIT HOMESTEAD CREDIT	LOIT/COIT PTRC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,237	\$ 89,952	\$ 33,104	\$ 66,538
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	111,277	-	-	-	-
Charges for services	-	59,373	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	42,627	-	-	-	-	-	-
Total receipts	42,627	59,373	111,277	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	42,627	59,373	111,277	2,237	89,952	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	33,104	66,538
Total disbursements	42,627	59,373	111,277	2,237	89,952	33,104	66,538
Excess (deficiency) of receipts over disbursements	-	-	-	(2,237)	(89,952)	(33,104)	(66,538)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LOIT/COIT RESIDENTIAL PTRC	FINES and FORFEITURES	INFRACTIONS	SPECIAL DEATH BENEFIT	SALES DISCLOSURE FEES	CORONERS CONTINUING EDUCATION	INTERSTATE COMPACT FEE
Cash and investments - beginning	\$ 82,121	\$ 691	\$ 9,135	\$ 440	\$ 1,275	\$ 745	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	3,482	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	9,817	90,000	3,330	3,755	-	125
Total receipts	-	9,817	90,000	3,330	3,755	3,482	125
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	9,170	86,844	3,380	4,765	4,185	125
Capital outlay	-	-	-	-	-	-	-
Other disbursements	82,121	-	1,509	-	-	-	-
Total disbursements	82,121	9,170	88,353	3,380	4,765	4,185	125
Excess (deficiency) of receipts over disbursements	(82,121)	647	1,647	(50)	(1,010)	(703)	-
Cash and investments - ending	\$ -	\$ 1,338	\$ 10,782	\$ 390	\$ 265	\$ 42	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	STATE MORTGAGE FRAUD	CANINE RESEARCH and EDUCATION	SEX and VIOLENT OFFENDER ADMINISTRATION	CHILD RESTRAINT VIOLATIONS	EDUCATION PLATE	RIVERBOAT WAGERING REVENUE	INNKEEPERS TAX
Cash and investments - beginning	\$ 200	\$ -	\$ 313	\$ 25	\$ -	\$ -	\$ 4,266
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	332	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	218,610	-
Charges for services	2,575	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	95	-	245	1,934	225	-	64,426
Total receipts	2,670	332	245	1,934	225	218,610	64,426
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,690	332	528	375	225	218,610	63,579
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,509	-	-	-
Total disbursements	2,690	332	528	1,884	225	218,610	63,579
Excess (deficiency) of receipts over disbursements	(20)	-	(283)	50	-	-	847
Cash and investments - ending	\$ 180	\$ -	\$ 30	\$ 75	\$ -	\$ -	\$ 5,113

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CITY ORDINANCE VIOLATION	93.563 PROSECUTOR SHARE PCA	93.563 TITLE IV-D INCENTIVE	4-D PROSECUTOR NEW	4-D CLERK 1999	4-D CLERK 2000	CLERK TRUST
Cash and investments - beginning	\$ 500	\$ 4,760	\$ 16,923	\$ 69,982	\$ 225	\$ 14,109	\$ 1,207,193
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	994	17,238	25,933	-	17,238	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	3,174,066
Total receipts	-	994	17,238	25,933	-	17,238	3,174,066
Disbursements:							
Personal services	-	-	-	11,214	-	18,663	-
Supplies	-	245	-	2,965	-	233	-
Other services and charges	-	657	-	686	-	-	-
Capital outlay	-	-	-	6,949	-	-	-
Other disbursements	500	-	-	707	-	-	3,595,218
Total disbursements	500	902	-	22,521	-	18,896	3,595,218
Excess (deficiency) of receipts over disbursements	(500)	92	17,238	3,412	-	(1,658)	(421,152)
Cash and investments - ending	\$ -	\$ 4,852	\$ 34,161	\$ 73,394	\$ 225	\$ 12,451	\$ 786,041

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	TREASURER'S TRUST	SHERIFF'S INMATE TRUST	SHERIFF'S COMMISSARY	MIAMI COUNTY TOURISM	LIT-SPECIAL PURPOSE	USER FEE DRUG and ALCOHOL	LAW ENFORCEMENT CONTINUING EDUCATION - MCSD
Cash and investments - beginning	\$ 721,201	\$ 81,746	\$ 117,593	\$ 1,425	\$ -	\$ 43,784	\$ 20,933
Receipts:							
Taxes	-	-	-	-	602,700	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	843,780	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	988,112	354,833	296,283	64,081	-	47,369	4,040
Total receipts	988,112	354,833	296,283	64,081	1,446,480	47,369	4,040
Disbursements:							
Personal services	-	-	-	-	-	44,228	-
Supplies	-	-	-	-	-	533	-
Other services and charges	-	-	-	-	70,799	10,854	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	721,401	410,455	242,686	60,500	-	-	-
Total disbursements	721,401	410,455	242,686	60,500	70,799	55,615	-
Excess (deficiency) of receipts over disbursements	266,711	(55,622)	53,597	3,581	1,375,681	(8,246)	4,040
Cash and investments - ending	\$ 987,912	\$ 26,124	\$ 171,190	\$ 5,006	\$ 1,375,681	\$ 35,538	\$ 24,973

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	JURY FEES	LOIT SPECIAL DISTRIBUTION	ADULT PROBATION	USERS FEE	SHERIFF GIFT/DONATIONS	COUNTY OPTION TAX - JAIL PROJECT	CELL EXTRACTION RESPONSE TEAM
Cash and investments - beginning	\$ 44,686	\$ -	\$ 47,407	\$ 145,392	\$ 402	\$ 985,741	\$ 2,037
Receipts:							
Taxes	-	530,719	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,000	3,775	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	9,347	-	-	-
Other receipts	6,522	-	101,096	114,843	256	-	-
Total receipts	6,522	530,719	103,096	127,965	256	-	-
Disbursements:							
Personal services	-	-	77,416	115,336	-	-	-
Supplies	2	118,508	55	945	-	-	-
Other services and charges	3,112	141,958	39,909	9,687	77	985,741	-
Capital outlay	-	22,949	-	8,992	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	3,114	283,415	117,380	134,960	77	985,741	-
Excess (deficiency) of receipts over disbursements	3,408	247,304	(14,284)	(6,995)	179	(985,741)	-
Cash and investments - ending	\$ 48,094	\$ 247,304	\$ 33,123	\$ 138,397	\$ 581	\$ -	\$ 2,037

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	ENVIROMENTAL CIVIL PENALTIES	MIAMI COUNTY DOG ORDINANCE 08	TREASURERS TAX ROLL	COMMISSIONERS TAX SALE TAXES	LAW ENFORCEMENT PROSECUTOR	LOCAL SOURCE E-911 FUNDING	SEX OFFENDER REGISTRY
Cash and investments - beginning	\$ 4,693	\$ 26,906	\$ 1,031	\$ 3,706	\$ 3,558	\$ 13,580	\$ 12,239
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	1,328	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	216,552	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	100	50	35,650	-	2,930	2,209
Total receipts	-	1,428	50	35,650	-	219,482	2,209
Disbursements:							
Personal services	-	-	-	-	-	51,935	-
Supplies	-	2,129	-	-	-	-	-
Other services and charges	-	300	-	34,381	-	23,449	13,143
Capital outlay	-	-	-	-	-	6,000	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	2,429	-	34,381	-	81,384	13,143
Excess (deficiency) of receipts over disbursements	-	(1,001)	50	1,269	-	138,098	(10,934)
Cash and investments - ending	\$ 4,693	\$ 25,905	\$ 1,081	\$ 4,975	\$ 3,558	\$ 151,678	\$ 1,305

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LAW ENFORCEMENT ASSET FORFEIT	EMA NONREVERTING	PERSONAL PROPERTY TAX AUDIT 2012/2014	CEMETERY BOARD NONREVERTING	WEIGHTS and MEASURES NON-REVERTING	MIAMI COUNTY SHOP WITH A COP	MIAMI COUNTY K9
Cash and investments - beginning	\$ 671	\$ 8,547	\$ 33,400	\$ 35,802	\$ 600	\$ 274	\$ 355
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	21,134	3,854	77,142	3,846	-	1,000	8
Total receipts	21,134	3,854	77,142	3,846	-	1,000	8
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	500	-	-	-
Other services and charges	15,946	1,118	84,750	3,534	-	-	363
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,315	-	-	-	-	-	-
Total disbursements	21,261	1,118	84,750	4,034	-	-	363
Excess (deficiency) of receipts over disbursements	(127)	2,736	(7,608)	(188)	-	1,000	(355)
Cash and investments - ending	\$ 544	\$ 11,283	\$ 25,792	\$ 35,614	\$ 600	\$ 1,274	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	MIAMI COUNTY WHEEL TAX/SURTAX	DEA ASSET FORFEITURE FUND	DIRECT DEPOSIT	AMERICAN FAMILY INSURANCE	SAGAMORE	DELTA DENTAL	WORKSITE SOLUTIONS
Cash and investments - beginning	\$ 349,584	\$ 858	\$ -	\$ 3,992	\$ -	\$ 1,770	\$ 434
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	692,383	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,189	4,145,334	22,302	176,633	58,701	-
Total receipts	692,383	3,189	4,145,334	22,302	176,633	58,701	-
Disbursements:							
Personal services	-	-	-	24,418	169,253	58,044	-
Supplies	400,000	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	4,145,334	-	-	-	-
Total disbursements	400,000	-	4,145,334	24,418	169,253	58,044	-
Excess (deficiency) of receipts over disbursements	292,383	3,189	-	(2,116)	7,380	657	-
Cash and investments - ending	\$ 641,967	\$ 4,047	\$ -	\$ 1,876	\$ 7,380	\$ 2,427	\$ 434

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	ANTHEM LIFE SUPPLEMENTAL / AMERICAN UNITED LIFE	YMCA MEMBERSHIP	AMERICAN FIDELITY	VOLUNTARY PERF	PAYROLL MISCELLANEOUS W/H	GARNISHMENT	UNITED WAY
Cash and investments - beginning	\$ 1,002	\$ 235	\$ -	\$ -	\$ 762	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	27,039	6,979	51,768	15,896	-	11,737	1,047
Total receipts	27,039	6,979	51,768	15,896	-	11,737	1,047
Disbursements:							
Personal services	27,283	6,993	51,691	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	15,896	762	11,737	1,047
Total disbursements	27,283	6,993	51,691	15,896	762	11,737	1,047
Excess (deficiency) of receipts over disbursements	(244)	(14)	77	-	(762)	-	-
Cash and investments - ending	\$ 758	\$ 221	\$ 77	\$ -	\$ -	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	SUPPORT and MISCELLANEOUS	BPPE ORDINANCE FEE	LIT PROPERTY TAX RELIEF	TOWNSHIP POOR RELIEF	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	6,135,821	-	1,397,300	602,700	966,114
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,956,220	843,780	1,352,560
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	16,750	-	-	-	-	-
Other receipts	48,706	-	273,952	-	-	-	-
Total receipts	<u>48,706</u>	<u>16,750</u>	<u>6,409,773</u>	<u>-</u>	<u>3,353,520</u>	<u>1,446,480</u>	<u>2,318,674</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	3,353,520	1,446,480	2,318,674
Capital outlay	-	-	-	-	-	-	-
Other disbursements	48,706	16,750	5,940,970	-	-	-	-
Total disbursements	<u>48,706</u>	<u>16,750</u>	<u>5,940,970</u>	<u>-</u>	<u>3,353,520</u>	<u>1,446,480</u>	<u>2,318,674</u>
Excess (deficiency) of receipts over disbursements	-	-	468,803	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 468,803</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	HEALTH COORD-HOMELAND SECURITY	YMCA RURAL TRANSIT	LOCAL EMERGENCY PLANNING and R.T.K.	MIAMI COUNTY SHERIFF RESERVE	VICTIMS ADVOCATE	CFDA 20.703 2012 HMEP LEPC	CFDA 14.228 OCRA-HANGAR 200
Cash and investments - beginning	\$ 639	\$ -	\$ 21,156	\$ 3,201	\$ 10,553	\$ 377	\$ 1,659
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	299,621	4,065	-	39,930	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	376	160	16,468	-	-
Total receipts	-	299,621	4,441	160	56,398	-	-
Disbursements:							
Personal services	-	-	1,060	-	49,086	-	-
Supplies	-	-	144	-	721	-	-
Other services and charges	-	299,621	1,436	-	12,256	-	-
Capital outlay	-	-	-	407	-	-	-
Other disbursements	639	-	-	-	-	377	-
Total disbursements	639	299,621	2,640	407	62,063	377	-
Excess (deficiency) of receipts over disbursements	(639)	-	1,801	(247)	(5,665)	(377)	-
Cash and investments - ending	\$ -	\$ -	\$ 22,957	\$ 2,954	\$ 4,888	\$ -	\$ 1,659

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CFDA 97.042 2016 SHSP GRANT	CFDA 97.042 2016 COMP GRANT	CFDA 97.042 2016 EMPG SALARY	CFDA 97.047 2014 PRE MITIGATION	CFDA 20.616 2017 IMP. DRIVING	CFDA 97.042 2017 COMP GRANT	OPERATION PULLOVER
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,875
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	18,000	30,500	26,518	-	1,275	-	-
Charges for services	-	-	-	-	-	-	9,577
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>18,000</u>	<u>30,500</u>	<u>26,518</u>	<u>-</u>	<u>1,275</u>	<u>-</u>	<u>9,577</u>
Disbursements:							
Personal services	-	-	-	15,000	1,275	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	26,518	-	-	-	11,502
Capital outlay	18,000	30,500	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>18,000</u>	<u>30,500</u>	<u>26,518</u>	<u>15,000</u>	<u>1,275</u>	<u>-</u>	<u>11,502</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>(1,925)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (15,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 950</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	COMMUNITY CORRECTIONS GRANT	EMERGENCY MANAGEMENT MISC GRANT MONIES	HEALTH MISC GRANTS	SOIL and WATER GRANT	DUKES HEALTH CARE FOUNDATION GRANT	COMMUNITY EMERGENCY RESPONSE	DISASTER
Cash and investments - beginning	\$ 21,711	\$ 763	\$ 392	\$ 626	\$ -	\$ 985	\$ 1,456
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	106,674	-	-	-	14,453	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	8,196	-	-	13,500	-	-	-
Total receipts	114,870	-	-	13,500	14,453	-	-
Disbursements:							
Personal services	130,646	-	-	9,855	-	-	-
Supplies	-	-	-	-	14,453	-	-
Other services and charges	5,465	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	763	392	-	-	985	1,456
Total disbursements	136,111	763	392	9,855	14,453	985	1,456
Excess (deficiency) of receipts over disbursements	(21,241)	(763)	(392)	3,645	-	(985)	(1,456)
Cash and investments - ending	\$ 470	\$ -	\$ -	\$ 4,271	\$ -	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	COURT INTERPRETER GRANT	E-911 MISCELLANEOUS GRANTS	IDJ COMM SUPER GRANT	SHERIFF DUKES FOUNDATION GRANT	DRUG PROSECUTION FUND	COMMUNITY BASED TREATMENT
Cash and investments - beginning	\$ 6,150	\$ 430	\$ 127,308	\$ -	\$ 2,000	\$ 60,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,000	2,000	177,790
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	7,000	2,000	177,790
Disbursements:						
Personal services	-	-	-	7,000	-	72,671
Supplies	-	-	-	-	2,600	-
Other services and charges	-	-	-	-	-	87,215
Capital outlay	-	-	-	-	-	-
Other disbursements	6,150	430	-	-	-	-
Total disbursements	6,150	430	-	7,000	2,600	159,886
Excess (deficiency) of receipts over disbursements	(6,150)	(430)	-	-	(600)	17,904
Cash and investments - ending	\$ -	\$ -	\$ 127,308	\$ -	\$ 1,400	\$ 77,904

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	IN DOC PROBATION GRANT	LR and BRIDGE MATCHING GRANT	PROBATION DUKES FOUNDATION	REMC OPERATION ROUND-UP	LR and BRIDGE MATCHING GRANT 2018	Totals
Cash and investments - beginning	\$ 82,982	\$ -	\$ -	\$ -	\$ -	\$ 19,807,497
Receipts:						
Taxes	-	235,358	-	-	-	42,805,623
Licenses and permits	-	-	-	-	-	2,210
Intergovernmental receipts	182,875	435,358	9,600	-	-	19,392,012
Charges for services	-	-	-	-	-	2,563,990
Fines and forfeits	-	-	-	-	-	190,547
Other receipts	-	387,380	-	-	-	17,285,248
Total receipts	<u>182,875</u>	<u>1,058,096</u>	<u>9,600</u>	<u>-</u>	<u>-</u>	<u>82,239,630</u>
Disbursements:						
Personal services	40,970	-	-	-	-	19,160,337
Supplies	59	30,587	-	-	-	2,399,355
Other services and charges	4,259	141,958	9,600	-	-	36,118,732
Capital outlay	77,431	885,551	-	-	-	3,073,239
Other disbursements	-	-	-	-	-	18,155,942
Total disbursements	<u>122,719</u>	<u>1,058,096</u>	<u>9,600</u>	<u>-</u>	<u>-</u>	<u>78,907,605</u>
Excess (deficiency) of receipts over disbursements	<u>60,156</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,332,025</u>
Cash and investments - ending	<u>\$ 143,138</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,139,522</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	COUNTY GENERAL	ACCIDENT REPORT	MIAMI COUNTY ECONOMIC DEVELOPMENT INCOME TAX	CITY and TOWN COURT COST	CLERK PERPETUATION	COIT DISTRIBUTIVE SHARES	COMMUNITY CORRECTIONS PROJECT INCOME	COMMUNITY TRANSITION PROGRAM
Cash and investments - beginning	\$ 3,898,902	\$ 10,103	\$ 2,548,650	\$ 23,944	\$ 65,823	\$ -	\$ 260,913	\$ 97,205
Receipts:								
Taxes	5,621,227	-	537,481	-	-	-	-	-
Licenses and permits	30	-	-	-	-	-	-	-
Intergovernmental receipts	2,675,011	-	724,797	-	544	-	-	6,100
Charges for services	1,343,998	-	-	-	-	-	-	-
Fines and forfeits	163,767	-	-	-	-	-	-	-
Other receipts	465,219	5,506	67,834	10,868	29,902	-	160,074	-
Total receipts	10,269,252	5,506	1,330,112	10,868	30,446	-	160,074	6,100
Disbursements:								
Personal services	7,644,359	-	27,703	-	3,086	-	63,102	-
Supplies	131,705	1,388	-	-	2,283	-	13,974	-
Other services and charges	1,437,297	4,559	518,130	34,812	3,000	-	70,746	-
Capital outlay	648,756	-	1,061,118	-	6,800	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	9,862,117	5,947	1,606,951	34,812	15,169	-	147,822	-
Excess (deficiency) of receipts over disbursements	407,135	(441)	(276,839)	(23,944)	15,277	-	12,252	6,100
Cash and investments - ending	\$ 4,306,037	\$ 9,662	\$ 2,271,811	\$ -	\$ 81,100	\$ -	\$ 273,165	\$ 103,305

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CONGRESSIONAL SCHOOL INTEREST	CONGRESSIONAL SCHOOL PRINCIPAL	COUNTY SALES DISCLOSURE	CUMULATIVE BRIDGE	CUMULATIVE COURTHOUSE	COUNTY DRUG FREE COMMUNITY	ENHANCED ACCESS
Cash and investments - beginning	\$ 29,485	\$ 30,826	\$ 33,363	\$ 608,399	\$ 731,187	\$ 39,166	\$ 21,327
Receipts:							
Taxes	-	-	-	303,094	378,868	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	73,838	44,424	-	-
Charges for services	-	-	-	-	-	-	7,555
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	4,385	5,755	5,746	29,026	154
Total receipts	-	-	4,385	382,687	429,038	29,026	7,709
Disbursements:							
Personal services	-	-	-	75,394	-	8,093	-
Supplies	-	-	618	50,316	-	1,395	-
Other services and charges	-	-	-	167,371	304,416	29,050	8,119
Capital outlay	-	-	978	-	44,296	-	-
Other disbursements	1,199	-	-	-	-	-	-
Total disbursements	1,199	-	1,596	293,081	348,712	38,538	8,119
Excess (deficiency) of receipts over disbursements	(1,199)	-	2,789	89,606	80,326	(9,512)	(410)
Cash and investments - ending	\$ 28,286	\$ 30,826	\$ 36,152	\$ 698,005	\$ 811,513	\$ 29,654	\$ 20,917

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	FIREARMS	GENERAL DRAIN	HEALTH	SECURITY PROTECTION	EXCESS LEVY	HEALTH MAINTENANCE	LOCAL ROAD and STREET
Cash and investments - beginning	\$ 77,145	\$ 419,414	\$ 274,127	\$ 6,130	\$ -	\$ 47,268	\$ 417,114
Receipts:							
Taxes	-	-	117,396	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	13,765	-	-	33,139	554,963
Charges for services	-	91,644	40,995	5,619	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	18,292	-	20,625	-	-	-	1,949
Total receipts	18,292	91,644	192,781	5,619	-	33,139	556,912
Disbursements:							
Personal services	-	-	223,251	-	-	28,000	-
Supplies	213	-	10,006	-	-	-	394,937
Other services and charges	22,702	-	9,605	1,200	-	-	-
Capital outlay	-	-	256	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	22,915	-	243,118	1,200	-	28,000	394,937
Excess (deficiency) of receipts over disbursements	(4,623)	91,644	(50,337)	4,419	-	5,139	161,975
Cash and investments - ending	\$ 72,522	\$ 511,058	\$ 223,790	\$ 10,549	\$ -	\$ 52,407	\$ 579,089

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	MIAMI COUNTY PUBLIC SAFETY	COUNTY MISDEMEANANT	HIGHWAY	PLAT BOOK	RAINY DAY	2015 REASSESSMENT	RECORDER'S RECORDS PERPETUATION
Cash and investments - beginning	\$ 60,186	\$ 18,252	\$ 2,894,389	\$ 31,987	\$ 1,601,422	\$ 463,033	\$ 93,202
Receipts:							
Taxes	-	-	-	-	-	179,295	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	677,069	23,813	3,843,620	-	-	21,023	-
Charges for services	-	-	-	10,165	-	-	86,458
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,747	-	26,244	-	-	1,536	-
Total receipts	<u>690,816</u>	<u>23,813</u>	<u>3,869,864</u>	<u>10,165</u>	<u>-</u>	<u>201,854</u>	<u>86,458</u>
Disbursements:							
Personal services	190,804	23,813	1,504,298	-	-	107,189	12,955
Supplies	73,243	-	1,121,251	-	-	4	1,121
Other services and charges	397,565	-	331,578	10,000	-	69,118	39,771
Capital outlay	-	-	57,913	-	-	98,296	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>661,612</u>	<u>23,813</u>	<u>3,015,040</u>	<u>10,000</u>	<u>-</u>	<u>274,607</u>	<u>53,847</u>
Excess (deficiency) of receipts over disbursements	<u>29,204</u>	<u>-</u>	<u>854,824</u>	<u>165</u>	<u>-</u>	<u>(72,753)</u>	<u>32,611</u>
Cash and investments - ending	<u>\$ 89,390</u>	<u>\$ 18,252</u>	<u>\$ 3,749,213</u>	<u>\$ 32,152</u>	<u>\$ 1,601,422</u>	<u>\$ 390,280</u>	<u>\$ 125,813</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	MIAMI COUNTY RIVERBOAT WAGERING	SHERIFF SERVICE OF PROCESS FEE	SUPPLEMENTAL PUBLIC DEFENDER SERVICE FEE	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION	S.R.I. FEES	TAX SALE REDEMPTION
Cash and investments - beginning	\$ 358,337	\$ 24,467	\$ 161,002	\$ 68,309	\$ 29,827	\$ 30,921	\$ 969
Receipts:							
Taxes	-	-	-	6,862	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	133,466	-	-	-	-	-	-
Charges for services	-	-	-	-	27,950	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	39,968	17,027	-	-	20,378	71,537
Total receipts	133,466	39,968	17,027	6,862	27,950	20,378	71,537
Disbursements:							
Personal services	-	62,195	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	120	50,667	869	17,686	70,198
Capital outlay	82,897	-	-	-	14,000	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	82,897	62,195	120	50,667	14,869	17,686	70,198
Excess (deficiency) of receipts over disbursements	50,569	(22,227)	16,907	(43,805)	13,081	2,692	1,339
Cash and investments - ending	\$ 408,906	\$ 2,240	\$ 177,909	\$ 24,504	\$ 42,908	\$ 33,613	\$ 2,308

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	TAX SALE SURPLUS	TOBACCO SETTLEMENT	UNSAFE BUILDINGS	CASA	MIAMI COUNTY VOTER REGISTRATION ACCESS	AUDITORS INELIGIBLE DEDUCTIONS	ELECTED OFFICIALS TRAINING
Cash and investments - beginning	\$ 304,305	\$ 56,252	\$ -	\$ 44,279	\$ 805	\$ 7,442	\$ 11,107
Receipts:							
Taxes	248,010	-	-	-	-	-	-
Licenses and permits	-	-	9,488	-	-	-	-
Intergovernmental receipts	-	21,839	-	28,989	-	-	-
Charges for services	-	-	-	-	-	-	5,976
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	500	25	47,251	129
Total receipts	<u>248,010</u>	<u>21,839</u>	<u>9,488</u>	<u>29,489</u>	<u>25</u>	<u>47,251</u>	<u>6,105</u>
Disbursements:							
Personal services	-	-	-	12,000	-	4,628	-
Supplies	-	-	-	803	-	-	-
Other services and charges	214,219	15,234	-	19,220	-	12,355	3,539
Capital outlay	-	4,891	-	-	-	1,711	-
Other disbursements	-	-	9,488	-	-	-	-
Total disbursements	<u>214,219</u>	<u>20,125</u>	<u>9,488</u>	<u>32,023</u>	<u>-</u>	<u>18,694</u>	<u>3,539</u>
Excess (deficiency) of receipts over disbursements	<u>33,791</u>	<u>1,714</u>	<u>-</u>	<u>(2,534)</u>	<u>25</u>	<u>28,557</u>	<u>2,566</u>
Cash and investments - ending	<u>\$ 338,096</u>	<u>\$ 57,966</u>	<u>\$ -</u>	<u>\$ 41,745</u>	<u>\$ 830</u>	<u>\$ 35,999</u>	<u>\$ 13,673</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	INTERSTATE COMPACT FEE-STATE	STATEWIDE 911	ADULT PROBATION ADMINISTRATIVE	JUVENILE PROBATION	\$3.00 USER FEE	PERIODIC MAINTENANCE	ANIMAL CONTROL FEES
Cash and investments - beginning	\$ 63	\$ 428,940	\$ 32,628	\$ 6,996	\$ 14,949	\$ 702,572	\$ 13
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	529,763	-	-	-	100,750	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	19,500	21,231	5,419	9,203	-	-
Total receipts	-	549,263	21,231	5,419	9,203	100,750	-
Disbursements:							
Personal services	-	372,613	41,790	11,475	-	-	-
Supplies	-	1,104	-	-	-	-	-
Other services and charges	-	114,282	-	-	9,013	169,583	-
Capital outlay	-	3,777	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	491,776	41,790	11,475	9,013	169,583	-
Excess (deficiency) of receipts over disbursements	-	57,487	(20,559)	(6,056)	190	(68,833)	-
Cash and investments - ending	\$ 63	\$ 486,427	\$ 12,069	\$ 940	\$ 15,139	\$ 633,739	\$ 13

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CANNON PROJECT	COLONIAL INSURANCE	MIAMI COUNTY EMPLOYEE BENEFIT TRUST	DEFERRED COMPENSATION	FEDERAL WITHHOLDING	SOCIAL SECURITY	LOCAL OPTION TAX
Cash and investments - beginning	\$ -	\$ 67	\$ 256,790	\$ 693	\$ 7	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	2,386,999	39,354	536,707	477,299	154,793
Total receipts	-	-	2,386,999	39,354	536,707	477,299	154,793
Disbursements:							
Personal services	-	-	2,634,366	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	352	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	39,354	536,707	477,299	154,793
Total disbursements	-	-	2,634,718	39,354	536,707	477,299	154,793
Excess (deficiency) of receipts over disbursements	-	-	(247,719)	-	-	-	-
Cash and investments - ending	\$ -	\$ 67	\$ 9,071	\$ 693	\$ 7	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	RETIREMENT (PERF)	SHERIFF RETIREMENT	GROSS STATE TAX	SETTLEMENT CLEARING	WHEEL/SURTAX COMBINED	CVET COMMERCIAL VEHICLE EXCISE	WEED LIENS
Cash and investments - beginning	\$ 35	\$ 83	\$ -	\$ -	\$ -	\$ 212	\$ -
Receipts:							
Taxes	-	-	-	24,958,838	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,684,041	800,703	128,861	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	158,699	23,340	202,242	-	-	-	65,444
Total receipts	158,699	23,340	202,242	28,642,879	800,703	128,861	65,444
Disbursements:							
Personal services	-	-	-	6,451,598	-	-	-
Supplies	-	-	-	413,788	-	-	-
Other services and charges	-	-	-	21,444,989	-	128,861	65,444
Capital outlay	-	-	-	331,030	800,685	-	-
Other disbursements	158,699	23,340	202,242	-	-	-	-
Total disbursements	158,699	23,340	202,242	28,641,405	800,685	128,861	65,444
Excess (deficiency) of receipts over disbursements	-	-	-	1,474	18	-	-
Cash and investments - ending	\$ 35	\$ 83	\$ -	\$ 1,474	\$ 18	\$ 212	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	DELINQUENT SEWAGE	FINANCIAL INSTITUTIONS TAX	CEDIT HOMESTEAD REPLACEMENT	COIT HOMESTEAD CREDIT	LOIT/COIT HOMESTEAD CREDIT	LOIT/COIT PTRC	LOIT/COIT RESIDENTIAL PTRC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	105,175	-	-	-	-	-
Charges for services	66,128	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	66,128	105,175	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	66,128	105,175	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	66,128	105,175	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	FINES and FORFEITURES	INFRACTIONS	SPECIAL DEATH BENEFIT	SALES DISCLOSURE FEES	CORONERS CONTINUING EDUCATION	INTERSTATE COMPACT FEE	STATE MORTGAGE FRAUD
Cash and investments - beginning	\$ 1,338	\$ 10,782	\$ 390	\$ 265	\$ 42	\$ -	\$ 180
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	3,278	-	2,528
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,227	83,932	2,925	4,385	-	250	-
Total receipts	<u>6,227</u>	<u>83,932</u>	<u>2,925</u>	<u>4,385</u>	<u>3,278</u>	<u>250</u>	<u>2,528</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	6,635	94,033	3,295	4,245	3,104	250	2,475
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>6,635</u>	<u>94,033</u>	<u>3,295</u>	<u>4,245</u>	<u>3,104</u>	<u>250</u>	<u>2,475</u>
Excess (deficiency) of receipts over disbursements	<u>(408)</u>	<u>(10,101)</u>	<u>(370)</u>	<u>140</u>	<u>174</u>	<u>-</u>	<u>53</u>
Cash and investments - ending	<u>\$ 930</u>	<u>\$ 681</u>	<u>\$ 20</u>	<u>\$ 405</u>	<u>\$ 216</u>	<u>\$ -</u>	<u>\$ 233</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CANINE RESEARCH and EDUCATION	SEX and VIOLENT OFFENDER ADMINISTRATION	CHILD RESTRAINT VIOLATIONS	EDUCATION PLATE	RIVERBOAT WAGERING REVENUE	INNKEEPERS TAX	CITY ORDINANCE VIOLATION
Cash and investments - beginning	\$ -	\$ 30	\$ 75	\$ -	\$ -	\$ 5,113	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	217	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	218,610	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	272	1,825	188	-	70,241	-
Total receipts	217	272	1,825	188	218,610	70,241	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	191	282	1,900	188	218,610	71,114	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	191	282	1,900	188	218,610	71,114	-
Excess (deficiency) of receipts over disbursements	26	(10)	(75)	-	-	(873)	-
Cash and investments - ending	\$ 26	\$ 20	\$ -	\$ -	\$ -	\$ 4,240	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 PROSECUTOR SHARE PCA	93.563 TITLE IV-D INCENTIVE	4-D PROSECUTOR NEW	4-D CLERK 1999	4-D CLERK 2000	CLERK TRUST	TREASURER'S TRUST
Cash and investments - beginning	\$ 4,852	\$ 34,161	\$ 73,394	\$ 225	\$ 12,451	\$ 786,041	\$ 987,912
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,021	17,824	26,820	-	17,824	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,552,343	1,038,059
Total receipts	1,021	17,824	26,820	-	17,824	3,552,343	1,038,059
Disbursements:							
Personal services	-	-	17,083	-	9,544	-	-
Supplies	333	-	-	-	134	-	-
Other services and charges	417	-	1,687	-	30	-	-
Capital outlay	-	-	22,280	-	-	-	-
Other disbursements	-	-	3,570	-	-	3,534,156	988,112
Total disbursements	750	-	44,620	-	9,708	3,534,156	988,112
Excess (deficiency) of receipts over disbursements	271	17,824	(17,800)	-	8,116	18,187	49,947
Cash and investments - ending	\$ 5,123	\$ 51,985	\$ 55,594	\$ 225	\$ 20,567	\$ 804,228	\$ 1,037,859

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	SHERIFF'S INMATE TRUST	SHERIFF'S COMMISSARY	MIAMI COUNTY TOURISM	LIT-SPECIAL PURPOSE	USER FEE DRUG and ALCOHOL	LAW ENFORCEMENT CONTINUING EDUCATION - MCSD	JURY FEES
Cash and investments - beginning	\$ 26,124	\$ 171,190	\$ 5,006	\$ 1,375,681	\$ 35,538	\$ 24,973	\$ 48,094
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,442,562	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	362,834	277,668	71,115	-	37,389	1,997	5,368
Total receipts	<u>362,834</u>	<u>277,668</u>	<u>71,115</u>	<u>1,442,562</u>	<u>37,389</u>	<u>1,997</u>	<u>5,368</u>
Disbursements:							
Personal services	-	-	-	-	45,180	-	-
Supplies	-	-	-	856	1,622	-	211
Other services and charges	-	-	-	1,281,968	5,027	-	9,042
Capital outlay	-	-	-	383,612	-	-	-
Other disbursements	371,764	325,980	64,275	-	-	-	-
Total disbursements	<u>371,764</u>	<u>325,980</u>	<u>64,275</u>	<u>1,666,436</u>	<u>51,829</u>	<u>-</u>	<u>9,253</u>
Excess (deficiency) of receipts over disbursements	<u>(8,930)</u>	<u>(48,312)</u>	<u>6,840</u>	<u>(223,874)</u>	<u>(14,440)</u>	<u>1,997</u>	<u>(3,885)</u>
Cash and investments - ending	<u>\$ 17,194</u>	<u>\$ 122,878</u>	<u>\$ 11,846</u>	<u>\$ 1,151,807</u>	<u>\$ 21,098</u>	<u>\$ 26,970</u>	<u>\$ 44,209</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LOIT SPECIAL DISTRIBUTION	ADULT PROBATION	USERS FEE	SHERIFF GIFT/DONATIONS	COUNTY OPTION TAX - JAIL PROJECT	CELL EXTRACTION RESPONSE TEAM	ENVIROMENTAL CIVIL PENALTIES
Cash and investments - beginning	\$ 247,304	\$ 33,123	\$ 138,397	\$ 581	\$ -	\$ 2,037	\$ 4,693
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	4,256	-	-	-	-
Other receipts	-	113,228	89,946	245	-	-	-
Total receipts	-	113,228	94,202	245	-	-	-
Disbursements:							
Personal services	-	43,867	82,335	-	-	-	-
Supplies	-	-	1,551	-	-	-	-
Other services and charges	70,458	31,045	12,607	-	-	-	-
Capital outlay	-	-	1,296	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	70,458	74,912	97,789	-	-	-	-
Excess (deficiency) of receipts over disbursements	(70,458)	38,316	(3,587)	245	-	-	-
Cash and investments - ending	\$ 176,846	\$ 71,439	\$ 134,810	\$ 826	\$ -	\$ 2,037	\$ 4,693

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	MIAMI COUNTY DOG ORDINANCE 08	TREASURERS TAX ROLL	COMMISSIONERS TAX SALE TAXES	LAW ENFORCEMENT PROSECUTOR	LOCAL SOURCE E-911 FUNDING	SEX OFFENDER REGISTRY	LAW ENFORCEMENT ASSET FORFEIT
Cash and investments - beginning	\$ 25,905	\$ 1,081	\$ 4,975	\$ 3,558	\$ 151,678	\$ 1,305	\$ 544
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	868	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	233,334	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	3,725	-	2,444	5,785
Total receipts	868	-	-	3,725	233,334	2,444	5,785
Disbursements:							
Personal services	-	-	-	-	50,929	-	-
Supplies	1,682	-	-	-	-	-	-
Other services and charges	1,338	-	-	-	19,556	-	865
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	3,020	-	-	-	70,485	-	865
Excess (deficiency) of receipts over disbursements	(2,152)	-	-	3,725	162,849	2,444	4,920
Cash and investments - ending	\$ 23,753	\$ 1,081	\$ 4,975	\$ 7,283	\$ 314,527	\$ 3,749	\$ 5,464

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	EMA NONREVERTING	PERSONAL PROPERTY TAX AUDIT 2012/2014	CEMETERY BOARD NONREVERTING	WEIGHTS and MEASURES NON-REVERTING	MIAMI COUNTY SHOP WITH A COP	MIAMI COUNTY K9	MIAMI COUNTY WHEEL TAX/SURTAX
Cash and investments - beginning	\$ 11,283	\$ 25,792	\$ 35,614	\$ 600	\$ 1,274	\$ -	\$ 641,967
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	674,127
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,375	18,564	810	-	600	-	-
Total receipts	2,375	18,564	810	-	600	-	674,127
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	3,847	-	-	-	121,442
Other services and charges	3,000	6,645	-	-	1,174	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	3,000	6,645	3,847	-	1,174	-	121,442
Excess (deficiency) of receipts over disbursements	(625)	11,919	(3,037)	-	(574)	-	552,685
Cash and investments - ending	\$ 10,658	\$ 37,711	\$ 32,577	\$ 600	\$ 700	\$ -	\$ 1,194,652

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	DEA ASSET FORFEITURE FUND	DIRECT DEPOSIT	AMERICAN FAMILY INSURANCE	SAGAMORE	DELTA DENTAL	WORKSITE SOLUTIONS	ANTHEM LIFE SUPPLEMENTAL / AMERICAN UNITED LIFE
Cash and investments - beginning	\$ 4,047	\$ -	\$ 1,876	\$ 7,380	\$ 2,427	\$ 434	\$ 758
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,391	4,523,153	19,724	158,374	65,290	-	24,855
Total receipts	1,391	4,523,153	19,724	158,374	65,290	-	24,855
Disbursements:							
Personal services	-	-	19,724	165,754	65,924	-	25,346
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	1,001	-	-	-	-	-	-
Other disbursements	-	4,523,153	-	-	-	-	-
Total disbursements	1,001	4,523,153	19,724	165,754	65,924	-	25,346
Excess (deficiency) of receipts over disbursements	390	-	-	(7,380)	(634)	-	(491)
Cash and investments - ending	\$ 4,437	\$ -	\$ 1,876	\$ -	\$ 1,793	\$ 434	\$ 267

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	YMCA MEMBERSHIP	AMERICAN FIDELITY	VOLUNTARY PERF	PAYROLL MISCELLANEOUS W/H	GARNISHMENT	UNITED WAY	SUPPORT and MISCELLANEOUS
Cash and investments - beginning	\$ 221	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,727	48,480	13,090	-	13,623	1,438	37,226
Total receipts	5,727	48,480	13,090	-	13,623	1,438	37,226
Disbursements:							
Personal services	5,729	48,471	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	13,090	-	13,623	1,438	37,226
Total disbursements	5,729	48,471	13,090	-	13,623	1,438	37,226
Excess (deficiency) of receipts over disbursements	(2)	9	-	-	-	-	-
Cash and investments - ending	\$ 219	\$ 86	\$ -	\$ -	\$ -	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	BPPE ORDINANCE FEE	LIT PROPERTY TAX RELIEF	TOWNSHIP POOR RELIEF	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT	HEALTH COORD-HOMELAND SECURITY
Cash and investments - beginning	\$ -	\$ 468,803	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	6,119,255	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,344,438	1,442,563	2,312,918	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	18,614	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>18,614</u>	<u>6,119,255</u>	<u>-</u>	<u>3,344,438</u>	<u>1,442,563</u>	<u>2,312,918</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	3,344,438	1,442,563	2,312,918	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	18,614	6,438,438	-	-	-	-	-
Total disbursements	<u>18,614</u>	<u>6,438,438</u>	<u>-</u>	<u>3,344,438</u>	<u>1,442,563</u>	<u>2,312,918</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	(319,183)	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 149,620</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	YMCA RURAL TRANSIT	LOCAL EMERGENCY PLANNING and R.T.K.	MIAMI COUNTY SHERIFF RESERVE	VICTIMS ADVOCATE	CFDA 20.703 2012 HMEP LEPC	CFDA 14.228 OCRA-HANGAR 200	CFDA 97.042 2016 SHSP GRANT
Cash and investments - beginning	\$ -	\$ 22,957	\$ 2,954	\$ 4,888	\$ -	\$ 1,659	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	332,879	3,939	-	23,491	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	20	40	-	-	-	-
Total receipts	<u>332,879</u>	<u>3,959</u>	<u>40</u>	<u>23,491</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	880	-	26,519	-	-	-
Supplies	-	-	-	54	-	-	-
Other services and charges	332,879	568	-	62	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>332,879</u>	<u>1,448</u>	<u>-</u>	<u>26,635</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>2,511</u>	<u>40</u>	<u>(3,144)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 25,468</u>	<u>\$ 2,994</u>	<u>\$ 1,744</u>	<u>\$ -</u>	<u>\$ 1,659</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CFDA 97.042 2016 COMP GRANT	CFDA 97.042 2016 EMPG SALARY	CFDA 97.047 2014 PRE MITIGATION	CFDA 20.616 2017 IMP. DRIVING	CFDA 97.042 2017 COMP GRANT	OPERATION PULLOVER	COMMUNITY CORRECTIONS GRANT
Cash and investments - beginning	\$ -	\$ -	\$ (15,000)	\$ -	\$ -	\$ 950	\$ 470
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	16,656	-	25,682	-	177,790
Charges for services	-	-	-	-	-	5,176	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	16,656	-	25,682	5,176	177,790
Disbursements:							
Personal services	-	-	1,656	-	-	-	77,544
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	6,126	11,322
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	1,656	-	-	6,126	88,866
Excess (deficiency) of receipts over disbursements	-	-	15,000	-	25,682	(950)	88,924
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 25,682	\$ -	\$ 89,394

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	EMERGENCY MANAGEMENT MISC GRANT MONIES	HEALTH MISC GRANTS	SOIL and WATER GRANT	DUKES HEALTH CARE FOUNDATION GRANT	COMMUNITY EMERGENCY RESPONSE	DISASTER
Cash and investments - beginning	\$ -	\$ -	\$ 4,271	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	14,174	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	11,000	-	-	-
Total receipts	-	-	11,000	14,174	-	-
Disbursements:						
Personal services	-	-	13,684	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	14,174	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	13,684	14,174	-	-
Excess (deficiency) of receipts over disbursements	-	-	(2,684)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 1,587	\$ -	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	COURT INTERPRETER GRANT	E-911 MISCELLANEOUS GRANTS	IDJ COMM SUPER GRANT	SHERIFF DUKES FOUNDATION GRANT	DRUG PROSECUTION FUND	COMMUNITY BASED TREATMENT
Cash and investments - beginning	\$ -	\$ -	\$ 127,308	\$ -	\$ 1,400	\$ 77,904
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,000	-	106,674
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	2,039
Total receipts	-	-	-	7,000	-	108,713
Disbursements:						
Personal services	-	-	-	7,000	-	140,673
Supplies	-	-	-	-	1,400	2,882
Other services and charges	-	-	-	-	-	34,016
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	7,000	1,400	177,571
Excess (deficiency) of receipts over disbursements	-	-	-	-	(1,400)	(68,858)
Cash and investments - ending	\$ -	\$ -	\$ 127,308	\$ -	\$ -	\$ 9,046

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	IN DOC PROBATION GRANT	LR and BRIDGE MATCHING GRANT	PROBATION DUKES FOUNDATION	REMC OPERATION ROUND-UP	LR and BRIDGE MATCHING GRANT 2018	Totals
Cash and investments - beginning	\$ 143,138	\$ -	\$ -	\$ -	\$ -	\$ 23,139,522
Receipts:						
Taxes	-	-	-	-	-	38,470,326
Licenses and permits	-	-	-	-	-	10,603
Intergovernmental receipts	120,000	-	9,600	1,770	163,600	24,097,142
Charges for services	-	-	-	-	-	2,561,317
Fines and forfeits	-	-	-	-	-	186,637
Other receipts	-	-	-	-	-	15,844,117
Total receipts	<u>120,000</u>	<u>-</u>	<u>9,600</u>	<u>1,770</u>	<u>163,600</u>	<u>81,170,142</u>
Disbursements:						
Personal services	52,090	-	-	-	-	20,402,644
Supplies	742	-	-	-	-	2,354,905
Other services and charges	94,671	-	9,600	-	60,756	35,482,247
Capital outlay	2,004	-	-	1,770	-	3,569,367
Other disbursements	-	-	-	-	-	17,936,560
Total disbursements	<u>149,507</u>	<u>-</u>	<u>9,600</u>	<u>1,770</u>	<u>60,756</u>	<u>79,745,723</u>
Excess (deficiency) of receipts over disbursements	<u>(29,507)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>102,844</u>	<u>1,424,419</u>
Cash and investments - ending	<u>\$ 113,631</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,844</u>	<u>\$ 24,563,941</u>

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MIAMI COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,463,184</u>	<u>\$ -</u>

MIAMI COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Peru Municipal Facilities Corporation	Northwest Utility Corridor Infrastructure	\$ 246,000	7/1/2004	1/1/2021
AT & T Capital Services	E 9-1-1 Equipment	496,612	7/1/2011	7/1/2021
De Lagen Landen	Risco Lease	1,087	3/1/2014	3/10/2019
Pitney Bowes	Mailer System	21,936	7/7/2014	6/18/2022
US Bank	Copier Lease	4,716	1/21/2016	2/8/2021
Motorola	ECW Dispatch Sheriff Radios	101,542	5/1/2016	5/1/2021
Miami County Building Corporation	New Jail	<u>1,047,000</u>	7/1/2016	1/1/2033
Total of annual lease payments		<u>\$ 1,918,893</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	Highway Garage Build Operate Transfer	\$ 4,833,293	\$ 321,301
Total governmental activities		<u>4,833,293</u>	<u>321,301</u>
Totals		<u>\$ 4,833,293</u>	<u>\$ 321,301</u>

MIAMI COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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	62,626,494
Buildings	26,354,604
Improvements other than buildings	30,270
Machinery, equipment, and vehicles	<u>7,022,281</u>
Total governmental activities	<u>97,151,680</u>
Total capital assets	<u>\$ 97,151,680</u>

OTHER REPORTS

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