

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

FINANCIAL STATEMENT AUDIT REPORT

OF

MIAMI COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
08/19/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Mary Brown	01-01-19 to 12-31-20
County Treasurer	Annette Phillippo	01-01-19 to 12-31-20
Clerk of the Circuit Court	Sherry Raber	01-01-19 to 12-31-20
County Sheriff	Timothy S. Hunter	01-01-19 to 12-31-20
County Recorder	Rhonda Trexler	01-01-19 to 12-31-20
President of the Board of County Commissioners	Alan Hunt	01-01-19 to 12-31-20
President of the County Council	Ralph Duckwall	01-01-19 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MIAMI COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Miami County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2019.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2019, 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 Schedule 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated August 4, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

August 4, 2020

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Sheriff Inmate Trust	\$ 17,194	\$ 365,196	\$ 361,504	\$ 20,886
Clerk Trust	796,152	2,861,088	2,948,654	708,586
ISETS	8,076	382,153	385,827	4,402
COUNTY GENERAL	4,306,037	10,755,394	9,400,928	5,660,503
ACCIDENT REPORT	9,662	6,688	4,136	12,214
LIT-ECONOMIC DEVELOPMENT	2,271,811	1,309,520	1,150,066	2,431,265
CITY & TOWN COURT COST	-	12,606	-	12,606
CLERK'S RECORDS PERPETUATION	81,100	39,956	2,400	118,656
COMMUNITY CORRECTIONS	273,165	132,665	178,808	227,022
COMMUNITY TRANSITION PROG	103,305	5,275	-	108,580
CONGRESSIONAL SCHOOL INT	28,286	-	1,799	26,487
CONGRESSIONAL SCHOOL PRIN	30,826	-	-	30,826
SALES DISCLOSURE-COUNTY SHARE	36,152	3,865	748	39,269
CUMULATIVE BRIDGE	698,005	613,116	849,203	461,918
CUMULATIVE COURTHOUSE	811,513	416,287	383,069	844,731
DRUG FREE COMMUNITY	29,654	38,907	38,979	29,582
ENHANCED ACCESS FUND	20,917	6,803	4,526	23,194
FIREARMS TRAINING	72,522	18,397	30,948	59,971
GENERAL DRAIN IMPROVEMENT	511,058	149,592	-	660,650
HEALTH	223,790	201,790	225,514	200,066
ID SECURITY PROTECTION	10,549	5,239	3,643	12,145
LOCAL HEALTH MAINTENANCE	52,407	33,139	28,000	57,546
LOCAL ROAD & STREET	579,089	562,862	558,658	583,293
LIT PUBLIC SAFETY-COUNTY SHARE	89,390	716,323	677,699	128,014
MVH RESTRICTED	-	1,763,295	1,299,240	464,055
MISDEMEANANT	18,252	23,813	24,101	17,964
MOTOR VEHICLE HIGHWAY	3,749,213	1,813,718	2,652,572	2,910,359
PLAT BOOK	32,152	14,525	10,000	36,677
RAINY DAY FUND	1,601,422	-	400,000	1,201,422
REASSESSMENT 2015	390,280	260,014	289,300	360,994
RECORDER'S RECORDS PERP	125,813	89,451	76,993	138,271
RIVERBOAT	408,906	133,466	100,000	442,372
SHERIFF'S PENSION TRUST	2,240	48,151	46,821	3,570
SUPPL PUBLIC DEFENDER SVCS	177,909	18,953	6,480	190,382
SURPLUS TAX	24,504	7,455	4,722	27,237
SURVEYOR'S CORNER PERPETUATION	42,908	26,060	15,454	53,514
TAX SALE FEES	33,613	27,854	26,794	34,673
TAX SALE REDEMPTION	2,308	132,246	122,277	12,277
TAX SALE SURPLUS	338,096	698,657	288,351	748,402
LOCAL HEALTH DEPT TRUST ACCT	57,966	21,838	16,021	63,783
UNSAFE BUILDINGS	-	36,747	36,747	-
GAL/CASA	41,745	30,478	32,564	39,659
ELECTION & REGISTRATION	830	-	-	830
AUDITORS INELIGIBLE DEDUCTIONS	35,999	990	11,173	25,816
CO ELECTED OFFICIALS TRAINING	13,673	5,238	5,406	13,505
CO OFFENDER TRANSPORTATION	63	-	63	-
STATEWIDE 9-1-1	486,427	556,675	476,168	566,934
ADULT PROBATION ADMIN	12,069	26,076	7,267	30,878
JUVENILE PROBATION ADMIN	940	1,355	1,675	620
COUNTY USER FEE	15,139	4,716	958	18,897
DRAINAGE MAINTENANCE	633,739	159,471	365,630	427,580
ANIMAL SHELTER	13	-	13	-
COLONIAL INSURANCE	67	-	67	-
MIAMI CO EML. BEN. TR.	9,071	2,364,120	2,328,850	44,341
DEFERRED COMP	693	28,195	28,195	693
FEDERAL WITHHOLDING	7	532,801	532,808	-
SOCIAL SECURITY	-	490,323	490,338	(15)
LOCAL OPTION TAX	-	159,411	146,044	13,367
RETIREMENT (PERF)	35	160,996	161,030	1
Sheriff Retirement	83	26,035	26,035	83
GROSS STATE TAX	-	206,352	189,127	17,225
SETTLEMENT	1,474	29,082,885	29,081,532	2,827
WHEEL/SURTAX COMBINED	18	804,987	805,005	-
CVET AGENCY	212	156,865	157,077	-
WEED LIEN COLLECTIONS	-	34,643	34,643	-
SEWAGE COLLECTIONS	-	66,705	66,705	-
FINANCIAL INST. TAX	-	137,316	137,316	-
FINES & FORFEITURES	930	10,301	9,681	1,550
INFRACTION JUDGEMENTS	681	82,942	82,906	717
OVERWEIGHT VEHICLE FINES	-	50	50	-
SPECIAL DEATH BENEFIT	20	4,134	4,154	-
SALES DISCLOSURE-STATE SHARE	405	3,865	4,140	130
CORONERS TRAINING & CON'T ED	216	2,546	2,510	252
INTERSTATE COMPACT-STATE SHARE	-	1,303	1,303	-
MTG RECORDING FEES-STATE SHARE	233	2,975	2,985	223
CANINE RESEARCH AND EDUCATION	26	205	218	13
SEX & VIOLENT OFFEND-STATE	20	267	287	-
CHILD RESTRAINT VIOLATION FINE	-	2,025	2,025	-
FOREST RESTORATION	-	150	150	-
EDUCATION PLATE FEES AGENCY	-	169	169	-
RIVERBOAT REVENUE SHARING	-	218,610	218,610	-
INNKEEPERS TAX	4,240	64,222	64,240	4,222

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
93.563 PROSECUTOR SHARE PCA	5,123	802	955	4,970
93.563 TITLE IV-D INCENTIVE	51,985	17,214	-	69,199
4-D PROSECUTOR - NEW	55,594	25,900	32,821	48,673
4-D CLERK 1999	225	-	-	225
4-D CLERK 2000	20,567	17,214	13,559	24,222
Treasurer Trust	1,037,859	1,297,009	1,037,859	1,297,009
Sheriff Commissary	122,878	241,522	248,231	116,169
Tourism Wells Fargo	5,670	-	5,670	-
Tourism First Farmers	6,174	69,912	71,555	4,531
LIT-SPECIAL PURPOSE	1,151,807	1,485,842	1,581,846	1,055,803
USER FEE DRUG & ALCOHOL	21,098	46,386	38,272	29,212
LAW ENFORCEMENT CONT ED - MCSD	26,970	5,692	1,220	31,442
JURY FEES	44,209	5,892	2,162	47,939
LOIT SPECIAL DISTRIBUTION	176,846	-	161,214	15,632
ADULT PROBATION	71,439	88,723	96,687	63,475
USERS FEE FUND	134,810	114,933	78,993	170,750
INFORMAL ADJ PROGRAM FEE	-	1,790	-	1,790
COMM CORR DRUG COURT	-	80	-	80
SHERIFF GIFT/DONATIONS	826	-	-	826
CELL EXTRACTION RESPONSE TEAM	2,037	-	2,037	-
ENVIRONMENTAL CIVIL PENALTIES	4,693	-	-	4,693
MC DOG ORDINANCE FUND - 08	23,753	2,013	4,281	21,485
TREASURERS TAX ROLL FUND	1,081	-	-	1,081
COMMISSIONERS TAX SALE TAXES	4,975	27,561	23,797	8,739
PROSECUTOR FORFEITURE FUND	7,283	432,246	183,846	255,683
LOCAL SOURCE E 9-1-1 FUNDING	314,527	205,372	77,898	442,001
SEX OFFENDER REGISTRY	3,749	2,403	-	6,152
LAW ENFORCEMENT ASSET FORFEIT	5,464	212	1,957	3,719
SHERIFFS FORFEITURE FUND	-	2,163	-	2,163
EMA NONREVERTING	10,658	375	2,023	9,010
PERS PROP TAX AUDIT 2012/2014	37,711	-	-	37,711
CEMETERY BOARD NONREVERTING	32,577	1,000	3,000	30,577
WEIGHTS & MEASURES NON-REV	600	-	-	600
MIAMI CO SHOP WITH A COP	700	50	-	750
MIAMI CO WHEEL TAX/SURTAX	1,194,652	678,552	398,464	1,474,740
DEA ASSET FORFEITURE FUND	4,437	7,280	7,834	3,883
DRUG COURT USER FEE	-	2,844	-	2,844
DIRECT DEPOSIT	-	4,658,719	4,658,899	(180)
AMERICAN FAMILY INSURANCE	1,877	14,599	14,599	1,877
SAGAMORE	-	171,398	163,805	7,593
DELTA DENTAL	1,793	65,239	65,119	1,913
WORKSITE SOLUTIONS	434	-	434	-
AMERICAN UNITED LIFE	268	26,165	26,095	338
YMCA MEMBERSHIP	219	5,417	5,433	203
AMERICAN FIDELITY	86	60,113	60,177	22
VOLUNTARY PERF	-	17,014	17,014	-
GARNISHMENT	-	19,288	19,288	-
UNITED WAY	-	1,545	1,545	-
SUPPORT AND MISC.	-	31,357	31,357	-
BPPE ORDINANCE FEE	-	18,608	18,608	-
LIT PROPERTY TAX RELIEF	149,620	6,302,391	6,235,996	216,015
LIT CERTIFIED SHARES	-	3,444,777	3,444,777	-
LIT PUBLIC SAFETY	-	1,485,842	1,485,842	-
LIT ECONOMIC DEVELOPMENT	-	2,377,765	2,377,765	-
YMCA RURAL TRANSIT	-	389,342	389,342	-
LOCAL EMER PLAN & R.T.K.	25,468	3,991	1,700	27,759
MIAMI CO SHERIFF RESERVE	2,994	-	101	2,893
VICTIMS ADVOCATE	1,744	40,537	32,303	9,978
CFDA 14.228 OCRA-HANGAR 200	1,659	-	1,659	-
CFDA 97.042 '17 COMP GRANT	25,682	-	25,682	-
CFDA 97.067 FFY 2018 HGSP	-	97,026	97,026	-
CFDA 93.074 HPP/PHEP GRANT	-	10,974	10,974	-
CFDA 97.067 FFY 2018 HSGP	-	29,762	29,762	-
OPERATION PULLOVER	-	4,671	5,486	(815)
COMMUNITY CORR GRANT	89,394	248,906	266,115	72,185
SOIL & WATER GRANT	1,587	9,000	9,317	1,270
DUKES HEALTH CARE FOUND GRANT	-	10,227	10,227	-
IDJ COMM SUPER GRANT	127,308	-	-	127,308
SHERIFF DUKES FOUNDATION GRANT	-	7,000	7,000	-
COMM CORRECTIONS GRANT 2018	9,046	-	9,046	-
IN DOC PROBATION GRANT	113,631	105,000	100,615	118,016
PROBATION DUKES FOUNDATION	-	9,600	9,600	-
LR & BRIDGE MATCHING GRANT '18	102,844	-	102,844	-
DRUG COURT GRANT	-	37,000	19,792	17,208
COMM CORR DRUG COURT GRANT	-	44,878	34,663	10,215
JUDICIAL SUMMER INTERN GRANT	-	7,500	7,500	-
PROBLEM SOLVING COURT GRANT	-	8,898	1,193	7,705
LR & BRIDGE MATCHING GRANT '19	-	858,852	858,852	-
Totals	\$ 24,563,941	\$ 84,587,884	\$ 82,863,832	\$ 26,287,993

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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB 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.

The Public Employees' Hybrid 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.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the 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 PERF Hybrid or the My Choice.

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 or similar clearing funds. The reimbursements for expenditures made by the County were not received by December 31, 2019.

Note 8. Holding Corporation

The County has entered into a capital lease with Miami County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2019 totaled \$1,033,000.

Note 9. Subsequent Events

The County was named as a defendant in a lawsuit with the landowners in Hidden Hills to cover the cost of repairing and maintaining the dams at the subdivision. The County received a notice of order in August of 2019, but appealed the ruling. In May of 2020, the Indiana Court of Appeals overturned the ruling. Since that time, the Hidden Hills Homeowners filed a petition to transfer the matter to the Indiana Supreme Court. The County expects the appeal to be denied, but does plan to obtain estimates to repair and maintain the dams. The County has not obtained any quotes; however, it is anticipated the cost will be millions of dollars.

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.

Note 11. Combined Funds

The Miami County Tourism fund was reported individually in the prior financial statement, but was separated into two funds (Tourism Wells Fargo and Tourism First Farmers) for the current financial statement.

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OTHER INFORMATION - UNAUDITED

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

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

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff Inmate Trust	Clerk Trust	ISETS	COUNTY GENERAL	ACCIDENT REPORT	LIT-ECONOMIC DEVELOPMENT
Cash and investments - beginning	\$ 17,194	\$ 796,152	\$ 8,076	\$ 4,306,037	\$ 9,662	\$ 2,271,811
Receipts:						
Taxes	-	-	-	5,688,478	-	161,225
Licenses and permits	-	-	-	270	-	-
Intergovernmental receipts	-	-	-	2,818,086	-	1,131,295
Charges for services	-	-	-	1,275,970	-	-
Fines and forfeits	-	-	-	141,087	-	-
Other receipts	365,196	2,861,088	382,153	831,503	6,688	17,000
Total receipts	365,196	2,861,088	382,153	10,755,394	6,688	1,309,520
Disbursements:						
Personal services	-	-	-	7,439,329	-	-
Supplies	-	-	-	187,982	-	-
Other services and charges	-	-	-	1,426,059	4,136	484,600
Capital outlay	-	-	-	347,558	-	663,466
Other disbursements	361,504	2,948,654	385,827	-	-	2,000
Total disbursements	361,504	2,948,654	385,827	9,400,928	4,136	1,150,066
Excess (deficiency) of receipts over disbursements	3,692	(87,566)	(3,674)	1,354,466	2,552	159,454
Cash and investments - ending	\$ 20,886	\$ 708,586	\$ 4,402	\$ 5,660,503	\$ 12,214	\$ 2,431,265

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CITY & TOWN COURT COST	CLERK'S RECORDS PERPETUATION	COMMUNITY CORRECTIONS	COMMUNITY TRANSITION PROG	CONGRESSIONAL SCHOOL INT
Cash and investments - beginning	\$ -	\$ 81,100	\$ 273,165	\$ 103,305	\$ 28,286
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,188	-	5,275	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	12,606	38,768	132,665	-	-
Total receipts	12,606	39,956	132,665	5,275	-
Disbursements:					
Personal services	-	-	91,784	-	-
Supplies	-	-	14,375	-	-
Other services and charges	-	2,400	70,345	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	2,304	-	1,799
Total disbursements	-	2,400	178,808	-	1,799
Excess (deficiency) of receipts over disbursements	12,606	37,556	(46,143)	5,275	(1,799)
Cash and investments - ending	\$ 12,606	\$ 118,656	\$ 227,022	\$ 108,580	\$ 26,487

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CONGRESSIONAL SCHOOL PRIN	SALES DISCLOSURE-COUNTY SHARE	CUMULATIVE BRIDGE	CUMULATIVE COURTHOUSE	DRUG FREE COMMUNITY
Cash and investments - beginning	\$ 30,826	\$ 36,152	\$ 698,005	\$ 811,513	\$ 29,654
Receipts:					
Taxes	-	-	303,400	374,157	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	248,859	41,622	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,865	60,857	508	38,907
Total receipts	-	3,865	613,116	416,287	38,907
Disbursements:					
Personal services	-	-	58,733	-	8,400
Supplies	-	748	31,025	-	996
Other services and charges	-	-	759,445	322,849	29,583
Capital outlay	-	-	-	60,220	-
Other disbursements	-	-	-	-	-
Total disbursements	-	748	849,203	383,069	38,979
Excess (deficiency) of receipts over disbursements	-	3,117	(236,087)	33,218	(72)
Cash and investments - ending	\$ 30,826	\$ 39,269	\$ 461,918	\$ 844,731	\$ 29,582

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	ENHANCED ACCESS FUND	FIREARMS TRAINING	GENERAL DRAIN IMPROVEMENT	HEALTH	ID SECURITY PROTECTION
Cash and investments - beginning	\$ 20,917	\$ 72,522	\$ 511,058	\$ 223,790	\$ 10,549
Receipts:					
Taxes	-	-	-	129,722	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	14,221	-
Charges for services	6,803	-	149,592	39,102	5,238
Fines and forfeits	-	-	-	-	-
Other receipts	-	18,397	-	18,745	1
Total receipts	6,803	18,397	149,592	201,790	5,239
Disbursements:					
Personal services	-	-	-	211,007	-
Supplies	-	792	-	6,398	-
Other services and charges	4,526	30,156	-	7,250	3,643
Capital outlay	-	-	-	859	-
Other disbursements	-	-	-	-	-
Total disbursements	4,526	30,948	-	225,514	3,643
Excess (deficiency) of receipts over disbursements	2,277	(12,551)	149,592	(23,724)	1,596
Cash and investments - ending	\$ 23,194	\$ 59,971	\$ 660,650	\$ 200,066	\$ 12,145

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LOCAL HEALTH MAINTENANCE	LOCAL ROAD & STREET	LIT PUBLIC SAFETY-COUNTY SHARE	MVH RESTRICTED	MISDEMEANANT
Cash and investments - beginning	\$ 52,407	\$ 579,089	\$ 89,390	\$ -	\$ 18,252
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	33,139	562,268	698,178	1,763,295	23,813
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	594	18,145	-	-
Total receipts	33,139	562,862	716,323	1,763,295	23,813
Disbursements:					
Personal services	28,000	-	202,013	-	24,101
Supplies	-	281,817	101,156	778,052	-
Other services and charges	-	21,375	374,530	521,188	-
Capital outlay	-	255,466	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	28,000	558,658	677,699	1,299,240	24,101
Excess (deficiency) of receipts over disbursements	5,139	4,204	38,624	464,055	(288)
Cash and investments - ending	\$ 57,546	\$ 583,293	\$ 128,014	\$ 464,055	\$ 17,964

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	MOTOR VEHICLE HIGHWAY	PLAT BOOK	RAINY DAY FUND	REASSESSMENT 2015	RECORDER'S RECORDS PERP
Cash and investments - beginning	\$ 3,749,213	\$ 32,152	\$ 1,601,422	\$ 390,280	\$ 125,813
Receipts:					
Taxes	-	-	-	232,642	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,783,295	-	-	25,036	-
Charges for services	-	14,525	-	-	86,451
Fines and forfeits	-	-	-	-	-
Other receipts	30,423	-	-	2,336	3,000
Total receipts	1,813,718	14,525	-	260,014	89,451
Disbursements:					
Personal services	1,487,886	-	-	88,275	13,295
Supplies	330,269	-	-	24	1,251
Other services and charges	182,334	10,000	-	68,000	62,447
Capital outlay	652,083	-	400,000	133,001	-
Other disbursements	-	-	-	-	-
Total disbursements	2,652,572	10,000	400,000	289,300	76,993
Excess (deficiency) of receipts over disbursements	(838,854)	4,525	(400,000)	(29,286)	12,458
Cash and investments - ending	\$ 2,910,359	\$ 36,677	\$ 1,201,422	\$ 360,994	\$ 138,271

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	RIVERBOAT	SHERIFF'S PENSION TRUST	SUPPL PUBLIC DEFENDER SVCS	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION
Cash and investments - beginning	\$ 408,906	\$ 2,240	\$ 177,909	\$ 24,504	\$ 42,908
Receipts:					
Taxes	-	-	-	7,455	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	133,466	-	-	-	-
Charges for services	-	-	-	-	26,060
Fines and forfeits	-	-	-	-	-
Other receipts	-	48,151	18,953	-	-
Total receipts	<u>133,466</u>	<u>48,151</u>	<u>18,953</u>	<u>7,455</u>	<u>26,060</u>
Disbursements:					
Personal services	-	46,821	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	5,480	4,722	954
Capital outlay	100,000	-	-	-	14,500
Other disbursements	-	-	1,000	-	-
Total disbursements	<u>100,000</u>	<u>46,821</u>	<u>6,480</u>	<u>4,722</u>	<u>15,454</u>
Excess (deficiency) of receipts over disbursements	<u>33,466</u>	<u>1,330</u>	<u>12,473</u>	<u>2,733</u>	<u>10,606</u>
Cash and investments - ending	<u>\$ 442,372</u>	<u>\$ 3,570</u>	<u>\$ 190,382</u>	<u>\$ 27,237</u>	<u>\$ 53,514</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	TAX SALE FEES	TAX SALE REDEMPTION	TAX SALE SURPLUS	LOCAL HEALTH DEPT TRUST ACCT	UNSAFE BUILDINGS
Cash and investments - beginning	\$ 33,613	\$ 2,308	\$ 338,096	\$ 57,966	\$ -
Receipts:					
Taxes	-	-	698,657	-	-
Licenses and permits	-	-	-	-	36,747
Intergovernmental receipts	-	-	-	21,838	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	27,854	132,246	-	-	-
Total receipts	27,854	132,246	698,657	21,838	36,747
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	26,794	122,277	288,351	14,362	-
Capital outlay	-	-	-	1,659	-
Other disbursements	-	-	-	-	36,747
Total disbursements	26,794	122,277	288,351	16,021	36,747
Excess (deficiency) of receipts over disbursements	1,060	9,969	410,306	5,817	-
Cash and investments - ending	\$ 34,673	\$ 12,277	\$ 748,402	\$ 63,783	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	<u>GAL/CASA</u>	<u>ELECTION & REGISTRATION</u>	<u>AUDITORS INELIGIBLE DEDUCTIONS</u>	<u>CO ELECTED OFFICIALS TRAINING</u>	<u>CO OFFENDER TRANSPORTATION</u>
Cash and investments - beginning	\$ 41,745	\$ 830	\$ 35,999	\$ 13,673	\$ 63
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	30,078	-	-	-	-
Charges for services	-	-	-	5,237	-
Fines and forfeits	-	-	-	-	-
Other receipts	400	-	990	1	-
Total receipts	30,478	-	990	5,238	-
Disbursements:					
Personal services	12,000	-	7,794	-	-
Supplies	3,290	-	-	-	-
Other services and charges	17,274	-	1,220	5,406	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	2,159	-	63
Total disbursements	32,564	-	11,173	5,406	63
Excess (deficiency) of receipts over disbursements	(2,086)	-	(10,183)	(168)	(63)
Cash and investments - ending	\$ 39,659	\$ 830	\$ 25,816	\$ 13,505	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	STATEWIDE 9-1-1	ADULT PROBATION ADMIN	JUVENILE PROBATION ADMIN	COUNTY USER FEE	DRAINAGE MAINTENANCE
Cash and investments - beginning	\$ 486,427	\$ 12,069	\$ 940	\$ 15,139	\$ 633,739
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	556,675	-	-	-	159,471
Fines and forfeits	-	-	-	-	-
Other receipts	-	26,076	1,355	4,716	-
Total receipts	556,675	26,076	1,355	4,716	159,471
Disbursements:					
Personal services	389,090	7,267	1,675	-	-
Supplies	1,246	-	-	-	-
Other services and charges	84,132	-	-	958	365,630
Capital outlay	1,700	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	476,168	7,267	1,675	958	365,630
Excess (deficiency) of receipts over disbursements	80,507	18,809	(320)	3,758	(206,159)
Cash and investments - ending	\$ 566,934	\$ 30,878	\$ 620	\$ 18,897	\$ 427,580

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	ANIMAL SHELTER	COLONIAL INSURANCE	MIAMI CO EMPL. BEN. TR.	DEFERRED COMP	FEDERAL WITHHOLDING
Cash and investments - beginning	\$ 13	\$ 67	\$ 9,071	\$ 693	\$ 7
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	2,364,120	28,195	532,801
Total receipts	-	-	2,364,120	28,195	532,801
Disbursements:					
Personal services	-	-	2,328,850	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	13	67	-	28,195	532,808
Total disbursements	13	67	2,328,850	28,195	532,808
Excess (deficiency) of receipts over disbursements	(13)	(67)	35,270	-	(7)
Cash and investments - ending	\$ -	\$ -	\$ 44,341	\$ 693	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	SOCIAL SECURITY	LOCAL OPTION TAX	RETIREMENT (PERF)	Sheriff Retirement	GROSS STATE TAX
Cash and investments - beginning	\$ -	\$ -	\$ 35	\$ 83	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	490,323	159,411	160,996	26,035	206,352
Total receipts	490,323	159,411	160,996	26,035	206,352
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	490,338	146,044	161,030	26,035	189,127
Total disbursements	490,338	146,044	161,030	26,035	189,127
Excess (deficiency) of receipts over disbursements	(15)	13,367	(34)	-	17,225
Cash and investments - ending	\$ (15)	\$ 13,367	\$ 1	\$ 83	\$ 17,225

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	SETTLEMENT	WHEEL/SURTAX COMBINED	CVET AGENCY	WEED LIEN COLLECTIONS	SEWAGE COLLECTIONS
Cash and investments - beginning	\$ 1,474	\$ 18	\$ 212	\$ -	\$ -
Receipts:					
Taxes	25,351,235	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,731,650	804,987	156,865	-	-
Charges for services	-	-	-	-	66,705
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	34,643	-
Total receipts	29,082,885	804,987	156,865	34,643	66,705
Disbursements:					
Personal services	6,599,699	-	-	-	-
Supplies	408,096	-	-	-	-
Other services and charges	21,741,343	-	157,077	34,643	66,705
Capital outlay	330,920	805,005	-	-	-
Other disbursements	1,474	-	-	-	-
Total disbursements	29,081,532	805,005	157,077	34,643	66,705
Excess (deficiency) of receipts over disbursements	1,353	(18)	(212)	-	-
Cash and investments - ending	\$ 2,827	\$ -	\$ -	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	FINANCIAL INST. TAX	FINES & FORFEITURES	INFRACTION JUDGEMENTS	OVERWEIGHT VEHICLE FINES	SPECIAL DEATH BENEFIT
Cash and investments - beginning	\$ -	\$ 930	\$ 681	\$ -	\$ 20
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	137,316	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	10,301	82,942	50	4,134
Total receipts	137,316	10,301	82,942	50	4,134
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	137,316	9,681	82,906	50	4,154
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	137,316	9,681	82,906	50	4,154
Excess (deficiency) of receipts over disbursements	-	620	36	-	(20)
Cash and investments - ending	\$ -	\$ 1,550	\$ 717	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	SALES DISCLOSURE-STATE SHARE	CORONERS TRAINING & CONT ED	INTERSTATE COMPACT-STATE SHARE	MTG RECORDING FEES-STATE SHARE	CANINE RESEARCH AND EDUCATION
Cash and investments - beginning	\$ 405	\$ 216	\$ -	\$ 233	\$ 26
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	205
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	2,546	-	2,975	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,865	-	1,303	-	-
Total receipts	3,865	2,546	1,303	2,975	205
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,140	2,510	1,303	2,985	218
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,140	2,510	1,303	2,985	218
Excess (deficiency) of receipts over disbursements	(275)	36	-	(10)	(13)
Cash and investments - ending	\$ 130	\$ 252	\$ -	\$ 223	\$ 13

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	SEX & VIOLENT OFFEND-STATE	CHILD RESTRAINT VIOLATION FINE	FOREST RESTORATION	EDUCATION PLATE FEES AGENCY	RIVERBOAT REVENUE SHARING
Cash and investments - beginning	\$ 20	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	150	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	218,610
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	267	2,025	-	169	-
Total receipts	267	2,025	150	169	218,610
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	287	2,025	150	169	218,610
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	287	2,025	150	169	218,610
Excess (deficiency) of receipts over disbursements	(20)	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	INNKEEPERS TAX	93.563 PROSECUTOR SHARE PCA	93.563 TITLE IV-D INCENTIVE	4-D PROSECUTOR - NEW	4-D CLERK 1999
Cash and investments - beginning	\$ 4,240	\$ 5,123	\$ 51,985	\$ 55,594	\$ 225
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	802	17,214	25,900	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	64,222	-	-	-	-
Total receipts	64,222	802	17,214	25,900	-
Disbursements:					
Personal services	-	-	-	24,492	-
Supplies	-	507	-	167	-
Other services and charges	64,240	448	-	567	-
Capital outlay	-	-	-	7,595	-
Other disbursements	-	-	-	-	-
Total disbursements	64,240	955	-	32,821	-
Excess (deficiency) of receipts over disbursements	(18)	(153)	17,214	(6,921)	-
Cash and investments - ending	\$ 4,222	\$ 4,970	\$ 69,199	\$ 48,673	\$ 225

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	4-D CLERK 2000	Treasurer Trust	Sheriff Commissary	Tourism Wells Fargo	Tourism First Farmers
Cash and investments - beginning	\$ 20,567	\$ 1,037,859	\$ 122,878	\$ 5,670	\$ 6,174
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	17,214	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,297,009	241,522	-	69,912
Total receipts	17,214	1,297,009	241,522	-	69,912
Disbursements:					
Personal services	12,963	-	-	-	-
Supplies	596	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,037,859	248,231	5,670	71,555
Total disbursements	13,559	1,037,859	248,231	5,670	71,555
Excess (deficiency) of receipts over disbursements	3,655	259,150	(6,709)	(5,670)	(1,643)
Cash and investments - ending	\$ 24,222	\$ 1,297,009	\$ 116,169	\$ -	\$ 4,531

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LIT-SPECIAL PURPOSE	USER FEE DRUG & ALCOHOL	LAW ENFORCEMENT CONT ED - MCSD	JURY FEES	LOIT SPECIAL DISTRIBUTION
Cash and investments - beginning	\$ 1,151,807	\$ 21,098	\$ 26,970	\$ 44,209	\$ 176,846
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,485,842	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	46,386	5,692	5,892	-
Total receipts	1,485,842	46,386	5,692	5,892	-
Disbursements:					
Personal services	-	30,485	-	-	-
Supplies	607	966	-	24	-
Other services and charges	1,272,711	6,821	1,220	2,138	59,403
Capital outlay	308,528	-	-	-	101,811
Other disbursements	-	-	-	-	-
Total disbursements	1,581,846	38,272	1,220	2,162	161,214
Excess (deficiency) of receipts over disbursements	(96,004)	8,114	4,472	3,730	(161,214)
Cash and investments - ending	\$ 1,055,803	\$ 29,212	\$ 31,442	\$ 47,939	\$ 15,632

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	ADULT PROBATION	USERS FEE FUND	INFORMAL ADJ PROGRAM FEE	COMM CORR DRUG COURT	SHERIFF GIFT/DONATIONS
Cash and investments - beginning	\$ 71,439	\$ 134,810	\$ -	\$ -	\$ 826
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	7,685	-	80	-
Other receipts	88,723	107,248	1,790	-	-
Total receipts	88,723	114,933	1,790	80	-
Disbursements:					
Personal services	70,343	69,306	-	-	-
Supplies	-	-	-	-	-
Other services and charges	26,344	6,172	-	-	-
Capital outlay	-	3,515	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	96,687	78,993	-	-	-
Excess (deficiency) of receipts over disbursements	(7,964)	35,940	1,790	80	-
Cash and investments - ending	\$ 63,475	\$ 170,750	\$ 1,790	\$ 80	\$ 826

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CELL EXTRACTION RESPONSE TEAM	ENVIORNENTAL CIVIL PENALTIES	MC DOG ORDINANCE FUND - 08	TREASURERS TAX ROLL FUND	COMMISSIONERS TAX SALE TAXES
Cash and investments - beginning	\$ 2,037	\$ 4,693	\$ 23,753	\$ 1,081	\$ 4,975
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	820	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,193	-	27,561
Total receipts	-	-	2,013	-	27,561
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	3,325	-	-
Other services and charges	2,037	-	956	-	23,797
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,037	-	4,281	-	23,797
Excess (deficiency) of receipts over disbursements	(2,037)	-	(2,268)	-	3,764
Cash and investments - ending	\$ -	\$ 4,693	\$ 21,485	\$ 1,081	\$ 8,739

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PROSECUTOR FORFEITURE FUND	LOCAL SOURCE E 9-1-1 FUNDING	SEX OFFENDER REGISTRY	LAW ENFORCEMENT ASSET FORFEIT	SHERIFFS FORFEITURE FUND
Cash and investments - beginning	\$ 7,283	\$ 314,527	\$ 3,749	\$ 5,464	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	205,362	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	432,246	10	2,403	212	2,163
Total receipts	432,246	205,372	2,403	212	2,163
Disbursements:					
Personal services	149	54,708	-	-	-
Supplies	11,627	-	-	-	-
Other services and charges	40,346	23,190	-	1,957	-
Capital outlay	127,999	-	-	-	-
Other disbursements	3,725	-	-	-	-
Total disbursements	183,846	77,898	-	1,957	-
Excess (deficiency) of receipts over disbursements	248,400	127,474	2,403	(1,745)	2,163
Cash and investments - ending	\$ 255,683	\$ 442,001	\$ 6,152	\$ 3,719	\$ 2,163

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	EMA NONREVERTING	PERS PROP TAX AUDIT 2012/2014	CEMETERY BOARD NONREVERTING	WEIGHTS & MEASURES NON-REV	MIAMI CO SHOP WITH A COP
Cash and investments - beginning	\$ 10,658	\$ 37,711	\$ 32,577	\$ 600	\$ 700
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	375	-	1,000	-	50
Total receipts	375	-	1,000	-	50
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,023	-	3,000	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,023	-	3,000	-	-
Excess (deficiency) of receipts over disbursements	(1,648)	-	(2,000)	-	50
Cash and investments - ending	\$ 9,010	\$ 37,711	\$ 30,577	\$ 600	\$ 750

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	MIAMI CO WHEEL TAX/SURTAX	DEA ASSET FORFEITURE FUND	DRUG COURT USER FEE	DIRECT DEPOSIT	AMERICAN FAMILY INSURANCE
Cash and investments - beginning	\$ 1,194,652	\$ 4,437	\$ -	\$ -	\$ 1,877
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	678,552	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,280	2,844	4,658,719	14,599
Total receipts	678,552	7,280	2,844	4,658,719	14,599
Disbursements:					
Personal services	-	-	-	-	14,599
Supplies	283,620	-	-	-	-
Other services and charges	114,844	5,777	-	-	-
Capital outlay	-	2,057	-	-	-
Other disbursements	-	-	-	4,658,899	-
Total disbursements	398,464	7,834	-	4,658,899	14,599
Excess (deficiency) of receipts over disbursements	280,088	(554)	2,844	(180)	-
Cash and investments - ending	\$ 1,474,740	\$ 3,883	\$ 2,844	\$ (180)	\$ 1,877

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	SAGAMORE	DELTA DENTAL	WORKSITE SOLUTIONS	AMERICAN UNITED LIFE	YMCA MEMBERSHIP
Cash and investments - beginning	\$ -	\$ 1,793	\$ 434	\$ 268	\$ 219
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	171,398	65,239	-	26,165	5,417
Total receipts	171,398	65,239	-	26,165	5,417
Disbursements:					
Personal services	163,805	65,119	-	26,095	5,433
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	434	-	-
Total disbursements	163,805	65,119	434	26,095	5,433
Excess (deficiency) of receipts over disbursements	7,593	120	(434)	70	(16)
Cash and investments - ending	\$ 7,593	\$ 1,913	\$ -	\$ 338	\$ 203

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	AMERICAN FIDELITY	VOLUNTARY PERF	GARNISHMENT	UNITED WAY	SUPPORT AND MISC.
Cash and investments - beginning	\$ 86	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	60,113	17,014	19,288	1,545	31,357
Total receipts	60,113	17,014	19,288	1,545	31,357
Disbursements:					
Personal services	60,177	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	17,014	19,288	1,545	31,357
Total disbursements	60,177	17,014	19,288	1,545	31,357
Excess (deficiency) of receipts over disbursements	(64)	-	-	-	-
Cash and investments - ending	\$ 22	\$ -	\$ -	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	BPPE ORDINANCE FEE	LIT PROPERTY TAX RELIEF	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT
Cash and investments - beginning	\$ -	\$ 149,620	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	6,302,391	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	3,444,777	1,485,842	2,377,765
Charges for services	-	-	-	-	-
Fines and forfeits	18,608	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	18,608	6,302,391	3,444,777	1,485,842	2,377,765
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	3,444,777	1,485,842	2,377,765
Capital outlay	-	-	-	-	-
Other disbursements	18,608	6,235,996	-	-	-
Total disbursements	18,608	6,235,996	3,444,777	1,485,842	2,377,765
Excess (deficiency) of receipts over disbursements	-	66,395	-	-	-
Cash and investments - ending	\$ -	\$ 216,015	\$ -	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	YMCA RURAL TRANSIT	LOCAL EMER PLAN & R.T.K.	MIAMI CO SHERIFF RESERVE	VICTIMS ADVOCATE	CFDA 14.228 OCRA-HANGAR 200
Cash and investments - beginning	\$ -	\$ 25,468	\$ 2,994	\$ 1,744	\$ 1,659
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	389,342	3,971	-	40,537	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	20	-	-	-
Total receipts	389,342	3,991	-	40,537	-
Disbursements:					
Personal services	-	1,091	-	31,944	-
Supplies	-	-	-	-	-
Other services and charges	389,342	609	101	359	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	1,659
Total disbursements	389,342	1,700	101	32,303	1,659
Excess (deficiency) of receipts over disbursements	-	2,291	(101)	8,234	(1,659)
Cash and investments - ending	\$ -	\$ 27,759	\$ 2,893	\$ 9,978	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CFDA 97.042 '17 COMP GRANT	CFDA 97.067 FFY 2018 HGSP	CFDA 93.074 HPP/PHEP GRANT	CFDA 97.067 FFY 2018 HSGP	OPERATION PULLOVER
Cash and investments - beginning	\$ 25,682	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	97,026	10,974	29,762	4,671
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	97,026	10,974	29,762	4,671
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	25,682	-	-	29,762	5,486
Capital outlay	-	97,026	10,974	-	-
Other disbursements	-	-	-	-	-
Total disbursements	25,682	97,026	10,974	29,762	5,486
Excess (deficiency) of receipts over disbursements	(25,682)	-	-	-	(815)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (815)

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	COMMUNITY CORR GRANT	SOIL & WATER GRANT	DUKES HEALTH CARE FOUND GRANT	IDJ COMM SUPER GRANT	SHERIFF DUKES FOUNDATION GRANT
Cash and investments - beginning	\$ 89,394	\$ 1,587	\$ -	\$ 127,308	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	248,906	-	10,227	-	7,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	9,000	-	-	-
Total receipts	<u>248,906</u>	<u>9,000</u>	<u>10,227</u>	<u>-</u>	<u>7,000</u>
Disbursements:					
Personal services	202,848	9,317	-	-	7,000
Supplies	2,912	-	-	-	-
Other services and charges	60,355	-	10,227	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>266,115</u>	<u>9,317</u>	<u>10,227</u>	<u>-</u>	<u>7,000</u>
Excess (deficiency) of receipts over disbursements	<u>(17,209)</u>	<u>(317)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 72,185</u>	<u>\$ 1,270</u>	<u>\$ -</u>	<u>\$ 127,308</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	COMM CORRECTIONS GRANT 2018	IN DOC PROBATION GRANT	PROBATION DUKES FOUNDATION	LR & BRIDGE MATCHING GRANT '18	DRUG COURT GRANT
Cash and investments - beginning	\$ 9,046	\$ 113,631	\$ -	\$ 102,844	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	105,000	9,600	-	37,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	105,000	9,600	-	37,000
Disbursements:					
Personal services	-	94,782	-	-	-
Supplies	-	950	-	-	-
Other services and charges	9,046	3,199	9,600	-	19,792
Capital outlay	-	1,684	-	102,844	-
Other disbursements	-	-	-	-	-
Total disbursements	9,046	100,615	9,600	102,844	19,792
Excess (deficiency) of receipts over disbursements	(9,046)	4,385	-	(102,844)	17,208
Cash and investments - ending	\$ -	\$ 118,016	\$ -	\$ -	\$ 17,208

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	COMM CORR DRUG COURT GRANT	JUDICIAL SUMMER INTERN GRANT	PROBLEM SOLVING COURT GRANT	LR & BRIDGE MATCHING GRANT '19	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 24,563,941
Receipts:					
Taxes	-	-	-	-	39,249,512
Licenses and permits	-	-	-	-	38,042
Intergovernmental receipts	44,878	7,500	8,898	744,008	25,717,588
Charges for services	-	-	-	-	2,602,712
Fines and forfeits	-	-	-	-	167,460
Other receipts	-	-	-	114,844	16,812,570
Total receipts	44,878	7,500	8,898	858,852	84,587,884
Disbursements:					
Personal services	-	7,500	-	-	19,998,175
Supplies	-	-	-	-	2,452,818
Other services and charges	31,993	-	622	65,465	37,416,713
Capital outlay	2,670	-	-	793,387	5,326,527
Other disbursements	-	-	571	-	17,669,599
Total disbursements	34,663	7,500	1,193	858,852	82,863,832
Excess (deficiency) of receipts over disbursements	10,215	-	7,705	-	1,724,052
Cash and investments - ending	\$ 10,215	\$ -	\$ 7,705	\$ -	\$ 26,287,993

MIAMI COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 958,868</u>	<u>\$ -</u>

MIAMI COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Miami County Building Corporation	New Jail	\$ 1,047,000	07-01-16	01-01-33
Motorola	ECW Dispatch Sheriff Radios	101,542	05-01-16	05-01-21
Peru Municipal Facilities Corporation	Northwest Utility Corridor Infrastructure	162,000	07-01-04	12-31-20
Pitney Bowes	Mailer System	4,716	07-07-14	06-18-22
Republic First National	Highway Equipment	158,316	10-30-18	10-30-23
US Bank	Copier Lease	<u>26,021</u>	01-21-16	02-08-21
Total governmental activities		<u>1,499,595</u>		
Total of annual lease payments		<u>\$ 1,499,595</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	\$ 4,594,158	\$ 321,301
Total governmental activities		<u>4,594,158</u>	<u>321,301</u>
Totals		<u>\$ 4,594,158</u>	<u>\$ 321,301</u>

MIAMI COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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	\$ 174,775
Infrastructure	63,178,510
Buildings	26,352,849
Machinery, equipment, and vehicles	<u>7,179,073</u>
Total governmental activities	<u>96,885,207</u>
Total capital assets	<u><u>\$ 96,885,207</u></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/>.