

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

FINANCIAL STATEMENT AUDIT REPORT

OF

MIAMI COUNTY

MIAMI COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**  
09/03/2021



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Mary Brown	01-01-20 to 12-31-21
County Treasurer	Annette Phillippo	01-01-20 to 12-31-21
Clerk of the Circuit Court	Sherry Raber	01-01-20 to 12-31-21
County Sheriff	Timothy S. Hunter	01-01-20 to 12-31-21
County Recorder	Rhonda Trexler Paul Wilson	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the Board of County Commissioners	Alan Hunt	01-01-20 to 12-31-21
President of the County Council	Ralph Duckwall	01-01-20 to 12-31-21



## 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, 2020, 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, 2020.

***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, 2020, 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 18, 2021, 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 18, 2021

## 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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
COUNTY GENERAL	\$ 5,660,503	\$ 11,391,697	\$ 10,546,778	\$ 6,505,422
ACCIDENT REPORT	12,214	4,996	-	17,210
CAMPAIGN FINANCE ENFORCEMENT	-	250	-	250
LIT-ECONOMIC DEVELOPMENT	2,431,265	1,410,418	1,319,688	2,521,995
CITY & TOWN COURT COST	12,606	8,410	-	21,016
CLERK'S RECORDS PERPETUATION	118,656	25,415	8,894	135,177
COMMUNITY CORRECTIONS	227,022	94,268	199,203	122,087
COMMUNITY TRANSITION PROG	108,580	-	-	108,580
CONGRESSIONAL SCHOOL INT	26,488	-	600	25,888
CONGRESSIONAL SCHOOL PRIN	30,826	-	-	30,826
SALES DISCLOSURE-COUNTY SHARE	39,269	4,075	1,994	41,350
CUMULATIVE BRIDGE	461,919	401,983	328,596	535,306
CUMULATIVE COURTHOUSE	844,730	432,071	447,227	829,574
DRUG FREE COMMUNITY	29,581	30,757	38,416	21,922
ENHANCED ACCESS FUND	23,194	9,002	7,318	24,878
FIREARMS TRAINING	59,971	24,913	20,007	64,877
GENERAL DRAIN IMPROVEMENT	660,650	112,848	656,658	116,840
HEALTH	200,067	359,236	254,335	304,968
ID SECURITY PROTECTION	12,144	5,385	7,120	10,409
LOCAL HEALTH MAINTENANCE	57,546	33,139	25,037	65,648
LOCAL ROAD & STREET	583,293	538,706	360,063	761,936
LIT PUBLIC SAFETY-COUNTY SHARE	128,014	773,516	740,515	161,015
MVH RESTRICTED	464,055	1,681,288	1,930,441	214,902
MISDEMEANANT	17,965	23,813	23,813	17,965
MOTOR VEHICLE HIGHWAY	2,910,359	1,774,261	1,798,299	2,886,321
PLAT BOOK	36,677	18,495	18,034	37,138
RAINY DAY FUND	1,201,422	400,000	-	1,601,422
REASSESSMENT 2015	360,994	417,824	279,066	499,752
RECORDER'S RECORDS PERP	138,272	86,135	77,244	147,163
RIVERBOAT	442,372	133,466	-	575,838
SHERIFF'S PENSION TRUST	3,569	31,979	22,134	13,414
SUPPL PUBLIC DEFENDER SVCS	190,382	11,840	9,935	192,287
SURPLUS TAX	27,236	16,424	27,032	16,628
SURVEYOR'S CORNER PERPETUATION	53,514	26,765	17,619	62,660
TAX SALE FEES	34,673	29,681	27,723	36,631
TAX SALE REDEMPTION	12,278	150,470	117,995	44,753
TAX SALE SURPLUS	748,402	764,730	587,913	925,219
LOCAL HEALTH DEPT TRUST ACCT	63,783	21,838	18,421	67,200
UNSAFE BUILDINGS	-	17,805	17,805	-
GAL/CASA	39,659	21,445	20,370	40,734
ELECTION & REGISTRATION	830	-	-	830
AUDITORS INELIGIBLE DEDUCTIONS	25,815	-	297	25,518
CO ELECTED OFFICIALS TRAINING	13,505	6,437	4,309	15,633
CO OFFENDER TRANSPORTATION	-	125	125	-
STATEWIDE 9-1-1	566,934	567,497	531,653	602,778
ADULT PROBATION ADMIN	30,878	17,556	10,674	37,760
JUVENILE PROBATION ADMIN	621	3,895	1,196	3,320
COUNTY USER FEE	18,897	4	2,002	16,899
DRAINAGE MAINTENANCE	427,580	875,021	376,605	925,996
MIAMI CO EMLP. BEN. TR.	44,340	2,420,064	2,452,047	12,357
DEFERRED COMP	693	25,848	25,848	693
FEDERAL WITHHOLDING	-	571,672	571,672	-
SOCIAL SECURITY	(15)	525,358	525,343	-
LOCAL OPTION TAX	13,367	171,027	184,394	-
RETIREMENT (PERF)	-	171,026	171,026	-
Sheriff Retirement	83	24,998	24,998	83
GROSS STATE TAX	17,225	221,092	238,317	-
SETTLEMENT	2,827	31,467,596	31,466,735	3,688
WHEEL/SURTAX COMBINED	-	838,483	838,483	-
CVET AGENCY	-	149,179	149,179	-
WEED LIEN COLLECTIONS	-	22,628	22,628	-
SEWAGE COLLECTIONS	-	47,733	47,733	-
FINANCIAL INST. TAX	-	149,103	149,103	-
FINES & FORFEITURES	1,551	5,803	6,012	1,342
INFRACTION JUDGEMENTS	717	58,713	55,625	3,805
OVERWEIGHT VEHICLE FINES	-	125	125	-
SPECIAL DEATH BENEFIT	-	3,095	2,945	150
SALES DISCLOSURE-STATE SHARE	130	4,075	3,890	315
CORONERS TRAINING & CON'T ED	252	2,942	2,546	648
INTERSTATE COMPACT-STATE SHARE	-	650	650	-
MTG RECORDING FEES-STATE SHARE	223	3,210	3,113	320
CANINE RESEARCH AND EDUCATION	13	200	213	-
SEX & VIOLENT OFFEND-STATE	-	255	225	30
CHILD RESTRAINT VIOLATION FINE	-	325	300	25
FOREST RESTORATION	-	558	558	-
EDUCATION PLATE FEES AGENCY	-	169	169	-
RIVERBOAT REVENUE SHARING	-	218,610	218,610	-
INNKEEPERS TAX	4,222	52,497	52,460	4,259
93.563 PROSECUTOR SHARE PCA	4,969	454	506	4,917
93.563 TITLE IV-D INCENTIVE	69,199	17,045	12,034	74,210
4-D PROSECUTOR - NEW	48,673	25,642	18,158	56,157
4-D CLERK 1999	225	-	-	225
4-D CLERK 2000	24,222	17,045	10,264	31,003
Clerk Trust	708,586	2,384,973	2,292,161	801,398

MIAMI COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
ISETS	4,402	304,194	302,502	6,094
Treasurer Trust	1,297,009	1,238,091	1,297,009	1,238,091
Sheriff Inmate Trust	19,178	242,091	220,405	40,864
Sheriff Commissary	116,168	213,254	214,310	115,112
Tourism	4,531	52,502	54,290	2,743
CFDA 14.228 COVID OCRA Grant	-	250,000	250,000	-
LIT-SPECIAL PURPOSE	1,055,802	1,611,135	1,505,179	1,161,758
USER FEE DRUG & ALCOHOL	29,212	32,225	35,647	25,790
LAW ENFORCEMENT CONT ED - MCSD	31,442	7,251	8,976	29,717
JURY FEES	47,939	4,231	4,158	48,012
LOIT SPECIAL DISTRIBUTION	15,632	-	15,632	-
ADULT PROBATION	63,475	108,410	91,444	80,441
USERS FEE FUND	170,750	53,130	86,469	137,411
INFORMAL ADJ PROGRAM FEE	1,790	-	930	860
COMM CORR DRUG COURT	80	-	-	80
SHERIFF GIFT/DONATIONS	826	-	-	826
ENVIROMENTAL CIVIL PENALTIES	4,693	-	-	4,693
MC DOG ORDINANCE FUND - 08	21,485	1,335	2,037	20,783
TREASURERS TAX ROLL FUND	1,081	-	-	1,081
COMMISSIONERS TAX SALE TAXES	8,739	41,646	26,340	24,045
PROSECUTOR FORFEITURE FUND	255,682	643	43,348	212,977
LOCAL SOURCE E 9-1-1 FUNDING	442,000	208,391	97,721	552,670
SEX OFFENDER REGISTRY	6,152	2,295	-	8,447
LAW ENFORCEMENT ASSET FORFEIT	3,719	-	-	3,719
SHERIFFS FORFEITURE FUND	2,163	-	-	2,163
EMA NONREVERTING	9,009	1,600	726	9,883
PERS PROP TAX AUDIT 2012/2014	37,711	14,872	13,720	38,863
CEMETERY BOARD NONREVERTING	30,577	450	2,100	28,927
WEIGHTS & MEASURES NON-REV	600	-	-	600
MIAMI CO SHOP WITH A COP	750	-	-	750
MIAMI CO WHEEL TAX/SURTAX	1,474,740	709,795	615,480	1,569,055
DEA ASSET FORFEITURE FUND	3,882	3,394	2,388	4,888
DRUG COURT USER FEE	2,844	3,486	-	6,330
DIRECT DEPOSIT	(180)	5,010,385	5,010,205	-
AMERICAN FAMILY INSURANCE	1,877	14,131	13,932	2,076
GPA	7,592	172,891	180,483	-
DELTA DENTAL	1,913	64,461	63,308	3,066
AMERICAN UNITED LIFE	337	27,326	27,007	656
YMCA MEMBERSHIP	203	5,156	5,025	334
AMERICAN FIDELITY	23	62,063	61,481	605
VOLUNTARY PERF	-	21,185	21,185	-
PAYROLL MISC W/H	-	4,285	-	4,285
GARNISHMENT	-	15,562	15,562	-
UNITED WAY	-	1,131	1,131	-
SUPPORT AND MISC.	-	28,791	28,791	-
BPPE ORDINANCE FEE	-	1,883	1,883	-
LIT PROPERTY TAX RELIEF	216,016	6,833,790	6,685,845	363,961
LIT CERTIFIED SHARES	-	3,735,256	3,735,256	-
LIT PUBLIC SAFETY	-	1,611,135	1,611,135	-
LIT ECONOMIC DEVELOPMENT	-	2,577,817	2,577,817	-
YMCA RURAL TRANSIT	-	381,695	381,695	-
LOCAL EMER PLAN & R.T.K.	27,760	4,399	713	31,446
MIAMI CO SHERIFF RESERVE	2,894	-	1,569	1,325
VICTIMS ADVOCATE	9,978	35,069	42,393	2,654
CFDA 20.600 SAVE-OPO	-	1,283	1,283	-
CARES PROVIDER RELIEF FUND	-	1,153,928	1,153,928	-
CFDA 16.034 ICJI SUPPLEMENTAL	-	-	41,137	(41,137)
OPERATION PULLOVER	(815)	2,031	2,248	(1,032)
COMMUNITY CORR GRANT	72,185	-	72,185	-
SOIL & WATER GRANT	1,271	12,000	12,602	669
DUKES HEALTH CARE FOUND GRANT	-	6,594	6,594	-
CRIMINAL JUSTICE EQUIP GRANT	-	-	3,348	(3,348)
IDJ COMM SUPER GRANT	127,308	-	-	127,308
SHERIFF DUKES FOUNDATION GRANT	-	7,000	7,000	-
COMM CORRECTIONS GRANT 2020	-	222,852	222,251	601
IN DOC PROBATION GRANT	118,016	125,575	226,004	17,587
PROBATION DUKES FOUNDATION	-	9,600	9,600	-
DRUG COURT GRANT	17,208	7,180	21,630	2,758
COMM CORR DRUG COURT GRANT	10,215	134,969	143,606	1,578
PROBLEM SOLVING COURT GRANT	7,705	-	1,679	6,026
LR & BRIDGE MATCHING GRANT '19	-	132,879	132,879	-
DOC CRRP	-	72,216	56,335	15,881
LR & BRIDGE MATCHING GRANT '20	-	867,130	837,649	29,481
COVID TESTING SITE GRANT	-	100,000	22,354	77,646
CFDA 93.788 SIM OPIOD GRANT	-	120,000	8,350	111,650
DUKES FOUNDATION-HEALTH GRANT	-	8,736	8,303	433
VAPE TEST GRANT	-	500	-	500
'20 NICF HEALTH GRANT	-	5,250	-	5,250
Totals	\$ 26,286,281	\$ 91,064,627	\$ 88,779,416	\$ 28,571,492

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, 2020.

**Note 8. Holding Corporation**

The County has entered into a capital lease with the 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 2020 totaled \$1,045,000.

**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 2019, but appealed the ruling. In May 2020, the Indiana Court of Appeals overturned the ruling. The Hidden Hills landowners filed a petition to transfer the matter to the Indiana Supreme Court; however, the Indiana Supreme Court denied the transfer. While the litigation is still pending, the County no longer has responsibility for repair and maintenance of the dams.

**Note 10. Other Postemployment Benefits**

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

**Note 11. Combined Funds**

Funds related to the Tourism Wells Fargo and Tourism First Farmers funds were reported individually in the prior financial statement but were combined into one fund, the Tourism fund, in 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, 2020

	COUNTY GENERAL	ACCIDENT REPORT	CAMPAIGN FINANCE ENFORCEMENT	LIT-ECONOMIC DEVELOPMENT	CITY & TOWN COURT COST	CLERK'S RECORDS PERPETUATION	COMMUNITY CORRECTIONS
Cash and investments - beginning	\$ 5,660,503	\$ 12,214	\$ -	\$ 2,431,265	\$ 12,606	\$ 118,656	\$ 227,022
Receipts:							
Taxes	5,730,966	-	-	-	-	-	-
Licenses and permits	120	-	250	-	-	-	-
Intergovernmental receipts	2,976,506	-	-	1,401,918	-	-	-
Charges for services	1,014,214	-	-	-	-	-	-
Fines and forfeits	96,143	-	-	-	-	-	-
Other receipts	1,573,748	4,996	-	8,500	8,410	25,415	94,268
Total receipts	11,391,697	4,996	250	1,410,418	8,410	25,415	94,268
Disbursements:							
Personal services	7,894,369	-	-	-	-	770	102,046
Supplies	196,407	-	-	-	-	6,624	12,868
Other services and charges	2,064,014	-	-	488,387	-	1,500	54,697
Capital outlay	351,988	-	-	471,301	-	-	29,592
Other disbursements	40,000	-	-	360,000	-	-	-
Total disbursements	10,546,778	-	-	1,319,688	-	8,894	199,203
Excess (deficiency) of receipts over disbursements	844,919	4,996	250	90,730	8,410	16,521	(104,935)
Cash and investments - ending	\$ 6,505,422	\$ 17,210	\$ 250	\$ 2,521,995	\$ 21,016	\$ 135,177	\$ 122,087

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	COMMUNITY TRANSITION PROG	CONGRESSIONAL SCHOOL INT	CONGRESSIONAL SCHOOL PRIN	SALES DISCLOSURE-COUNTY SHARE	CUMULATIVE BRIDGE	CUMULATIVE COURTHOUSE
Cash and investments - beginning	\$ 108,580	\$ 26,488	\$ 30,826	\$ 39,269	\$ 461,919	\$ 844,730
Receipts:						
Taxes	-	-	-	-	279,630	393,512
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	120,950	38,559
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	4,075	1,403	-
Total receipts	-	-	-	4,075	401,983	432,071
Disbursements:						
Personal services	-	-	-	-	185,063	-
Supplies	-	-	-	1,994	74,333	-
Other services and charges	-	-	-	-	69,200	399,114
Capital outlay	-	-	-	-	-	48,113
Other disbursements	-	600	-	-	-	-
Total disbursements	-	600	-	1,994	328,596	447,227
Excess (deficiency) of receipts over disbursements	-	(600)	-	2,081	73,387	(15,156)
Cash and investments - ending	\$ 108,580	\$ 25,888	\$ 30,826	\$ 41,350	\$ 535,306	\$ 829,574

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	DRUG FREE COMMUNITY	ENHANCED ACCESS FUND	FIREARMS TRAINING	GENERAL DRAIN IMPROVEMENT	HEALTH	ID SECURITY PROTECTION
Cash and investments - beginning	\$ 29,581	\$ 23,194	\$ 59,971	\$ 660,650	\$ 200,067	\$ 12,144
Receipts:						
Taxes	-	-	-	-	279,630	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	27,400	-
Charges for services	-	9,002	-	18,767	34,851	5,385
Fines and forfeits	-	-	-	-	-	-
Other receipts	30,757	-	24,913	94,081	17,355	-
Total receipts	<u>30,757</u>	<u>9,002</u>	<u>24,913</u>	<u>112,848</u>	<u>359,236</u>	<u>5,385</u>
Disbursements:						
Personal services	8,400	-	-	-	226,399	-
Supplies	1,300	-	3,392	-	10,622	-
Other services and charges	28,716	7,318	16,615	607,588	6,077	7,120
Capital outlay	-	-	-	-	11,237	-
Other disbursements	-	-	-	49,070	-	-
Total disbursements	<u>38,416</u>	<u>7,318</u>	<u>20,007</u>	<u>656,658</u>	<u>254,335</u>	<u>7,120</u>
Excess (deficiency) of receipts over disbursements	<u>(7,659)</u>	<u>1,684</u>	<u>4,906</u>	<u>(543,810)</u>	<u>104,901</u>	<u>(1,735)</u>
Cash and investments - ending	\$ 21,922	\$ 24,878	\$ 64,877	\$ 116,840	\$ 304,968	\$ 10,409

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	LOCAL HEALTH MAINTENANCE	LOCAL ROAD & STREET	LIT PUBLIC SAFETY-COUNTY SHARE	MVH RESTRICTED	MISDEMEANANT	MOTOR VEHICLE HIGHWAY
Cash and investments - beginning	\$ 57,546	\$ 583,293	\$ 128,014	\$ 464,055	\$ 17,965	\$ 2,910,359
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	33,139	538,706	760,465	1,681,288	23,813	1,721,288
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	13,051	-	-	52,973
Total receipts	33,139	538,706	773,516	1,681,288	23,813	1,774,261
Disbursements:						
Personal services	25,037	-	218,276	345,210	23,813	1,234,388
Supplies	-	201,455	78,839	497,214	-	290,257
Other services and charges	-	-	407,600	1,088,017	-	218,463
Capital outlay	-	158,608	35,800	-	-	55,191
Other disbursements	-	-	-	-	-	-
Total disbursements	25,037	360,063	740,515	1,930,441	23,813	1,798,299
Excess (deficiency) of receipts over disbursements	8,102	178,643	33,001	(249,153)	-	(24,038)
Cash and investments - ending	\$ 65,648	\$ 761,936	\$ 161,015	\$ 214,902	\$ 17,965	\$ 2,886,321

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	PLAT BOOK	RAINY DAY FUND	REASSESSMENT 2015	RECORDER'S RECORDS PERP	RIVERBOAT	SHERIFF'S PENSION TRUST
Cash and investments - beginning	\$ 36,677	\$ 1,201,422	\$ 360,994	\$ 138,272	\$ 442,372	\$ 3,569
Receipts:						
Taxes	-	-	379,982	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	37,234	-	133,466	-
Charges for services	18,495	-	-	86,135	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	400,000	608	-	-	31,979
Total receipts	18,495	400,000	417,824	86,135	133,466	31,979
Disbursements:						
Personal services	-	-	89,238	20,624	-	22,134
Supplies	-	-	238	1,817	-	-
Other services and charges	16,216	-	62,590	54,803	-	-
Capital outlay	1,818	-	127,000	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	18,034	-	279,066	77,244	-	22,134
Excess (deficiency) of receipts over disbursements	461	400,000	138,758	8,891	133,466	9,845
Cash and investments - ending	\$ 37,138	\$ 1,601,422	\$ 499,752	\$ 147,163	\$ 575,838	\$ 13,414

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	SUPPL PUBLIC DEFENDER SVCS	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION	TAX SALE FEES	TAX SALE REDEMPTION	TAX SALE SURPLUS
Cash and investments - beginning	\$ 190,382	\$ 27,236	\$ 53,514	\$ 34,673	\$ 12,278	\$ 748,402
Receipts:						
Taxes	-	16,424	-	-	-	764,730
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	26,765	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,840	-	-	29,681	150,470	-
Total receipts	11,840	16,424	26,765	29,681	150,470	764,730
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,935	27,032	691	27,723	117,995	587,913
Capital outlay	-	-	16,928	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,935	27,032	17,619	27,723	117,995	587,913
Excess (deficiency) of receipts over disbursements	1,905	(10,608)	9,146	1,958	32,475	176,817
Cash and investments - ending	\$ 192,287	\$ 16,628	\$ 62,660	\$ 36,631	\$ 44,753	\$ 925,219

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	LOCAL HEALTH DEPT TRUST ACCT	UNSAFE BUILDINGS	GAL/CASA	ELECTION & REGISTRATION	AUDITORS INELIGIBLE DEDUCTIONS	CO ELECTED OFFICIALS TRAINING
Cash and investments - beginning	\$ 63,783	\$ -	\$ 39,659	\$ 830	\$ 25,815	\$ 13,505
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	17,805	-	-	-	-
Intergovernmental receipts	21,838	-	20,445	-	-	-
Charges for services	-	-	-	-	-	5,402
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,000	-	-	1,035
Total receipts	<u>21,838</u>	<u>17,805</u>	<u>21,445</u>	<u>-</u>	<u>-</u>	<u>6,437</u>
Disbursements:						
Personal services	-	-	13,000	-	-	-
Supplies	-	-	63	-	-	-
Other services and charges	18,421	-	7,307	-	297	4,309
Capital outlay	-	-	-	-	-	-
Other disbursements	-	17,805	-	-	-	-
Total disbursements	<u>18,421</u>	<u>17,805</u>	<u>20,370</u>	<u>-</u>	<u>297</u>	<u>4,309</u>
Excess (deficiency) of receipts over disbursements	<u>3,417</u>	<u>-</u>	<u>1,075</u>	<u>-</u>	<u>(297)</u>	<u>2,128</u>
Cash and investments - ending	<u>\$ 67,200</u>	<u>\$ -</u>	<u>\$ 40,734</u>	<u>\$ 830</u>	<u>\$ 25,518</u>	<u>\$ 15,633</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CO OFFENDER TRANSPORTATION	STATEWIDE 9-1-1	ADULT PROBATION ADMIN	JUVENILE PROBATION ADMIN	COUNTY USER FEE	DRAINAGE MAINTENANCE
Cash and investments - beginning	\$ -	\$ 566,934	\$ 30,878	\$ 621	\$ 18,897	\$ 427,580
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	567,497	-	-	-	825,951
Fines and forfeits	-	-	-	-	-	-
Other receipts	125	-	17,556	3,895	4	49,070
Total receipts	125	567,497	17,556	3,895	4	875,021
Disbursements:						
Personal services	-	405,152	10,624	1,196	-	-
Supplies	-	300	-	-	-	-
Other services and charges	-	106,735	50	-	2,002	282,524
Capital outlay	-	19,466	-	-	-	-
Other disbursements	125	-	-	-	-	94,081
Total disbursements	125	531,653	10,674	1,196	2,002	376,605
Excess (deficiency) of receipts over disbursements	-	35,844	6,882	2,699	(1,998)	498,416
Cash and investments - ending	\$ -	\$ 602,778	\$ 37,760	\$ 3,320	\$ 16,899	\$ 925,996

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	MIAMI CO EMPL. BEN. TR.	DEFERRED COMP	FEDERAL WITHHOLDING	SOCIAL SECURITY	LOCAL OPTION TAX	RETIREMENT (PERF)
Cash and investments - beginning	\$ 44,340	\$ 693	\$ -	\$ (15)	\$ 13,367	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,420,064	25,848	571,672	525,358	171,027	171,026
Total receipts	2,420,064	25,848	571,672	525,358	171,027	171,026
Disbursements:						
Personal services	2,452,047	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	25,848	571,672	525,343	184,394	171,026
Total disbursements	2,452,047	25,848	571,672	525,343	184,394	171,026
Excess (deficiency) of receipts over disbursements	(31,983)	-	-	15	(13,367)	-
Cash and investments - ending	\$ 12,357	\$ 693	\$ -	\$ -	\$ -	\$ -

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Sheriff Retirement	GROSS STATE TAX	SETTLEMENT	WHEEL/SURTAX COMBINED	CVET AGENCY	WEED LIEN COLLECTIONS
Cash and investments - beginning	\$ 83	\$ 17,225	\$ 2,827	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	27,643,822	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,823,774	838,483	149,179	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	24,998	221,092	-	-	-	22,628
Total receipts	24,998	221,092	31,467,596	838,483	149,179	22,628
Disbursements:						
Personal services	-	-	6,935,655	-	-	-
Supplies	-	-	428,339	-	-	-
Other services and charges	-	-	23,798,363	-	149,179	22,628
Capital outlay	-	-	304,378	838,483	-	-
Other disbursements	24,998	238,317	-	-	-	-
Total disbursements	24,998	238,317	31,466,735	838,483	149,179	22,628
Excess (deficiency) of receipts over disbursements	-	(17,225)	861	-	-	-
Cash and investments - ending	\$ 83	\$ -	\$ 3,688	\$ -	\$ -	\$ -

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	SEWAGE COLLECTIONS	FINANCIAL INST. TAX	FINES & FORFEITURES	INFRACTION JUDGEMENTS	OVERWEIGHT VEHICLE FINES	SPECIAL DEATH BENEFIT
Cash and investments - beginning	\$ -	\$ -	\$ 1,551	\$ 717	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	149,103	-	-	-	-
Charges for services	47,733	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	5,803	58,713	125	3,095
Total receipts	47,733	149,103	5,803	58,713	125	3,095
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	47,733	149,103	6,012	55,625	125	2,945
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	47,733	149,103	6,012	55,625	125	2,945
Excess (deficiency) of receipts over disbursements	-	-	(209)	3,088	-	150
Cash and investments - ending	\$ -	\$ -	\$ 1,342	\$ 3,805	\$ -	\$ 150

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	SALES DISCLOSURE-STATE SHARE	CORONERS TRAINING & CONT ED	INTERSTATE COMPACT-STATE SHARE	MTG RECORDING FEES-STATE SHARE	CANINE RESEARCH AND EDUCATION	SEX & VIOLENT OFFEND-STATE
Cash and investments - beginning	\$ 130	\$ 252	\$ -	\$ 223	\$ 13	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	200	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	2,942	-	3,210	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,075	-	650	-	-	255
Total receipts	4,075	2,942	650	3,210	200	255
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,890	2,546	650	3,113	213	225
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,890	2,546	650	3,113	213	225
Excess (deficiency) of receipts over disbursements	185	396	-	97	(13)	30
Cash and investments - ending	\$ 315	\$ 648	\$ -	\$ 320	\$ -	\$ 30

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CHILD RESTRAINT VIOLATION FINE	FOREST RESTORATION	EDUCATION PLATE FEES AGENCY	RIVERBOAT REVENUE SHARING	INNKEEPERS TAX	93.563 PROSECUTOR SHARE PCA
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 4,222	\$ 4,969
Receipts:						
Taxes	-	558	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	218,610	-	454
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	325	-	169	-	52,497	-
Total receipts	325	558	169	218,610	52,497	454
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	319
Other services and charges	300	558	169	218,610	52,460	187
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	300	558	169	218,610	52,460	506
Excess (deficiency) of receipts over disbursements	25	-	-	-	37	(52)
Cash and investments - ending	\$ 25	\$ -	\$ -	\$ -	\$ 4,259	\$ 4,917

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	93.563 TITLE IV-D INCENTIVE	4-D PROSECUTOR - NEW	4-D CLERK 1999	4-D CLERK 2000	Clerk Trust	ISETS
Cash and investments - beginning	\$ 69,199	\$ 48,673	\$ 225	\$ 24,222	\$ 708,586	\$ 4,402
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	17,045	25,642	-	17,045	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	2,384,973	304,194
Total receipts	17,045	25,642	-	17,045	2,384,973	304,194
Disbursements:						
Personal services	-	18,158	-	10,224	-	-
Supplies	396	-	-	40	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	11,638	-	-	-	-	-
Other disbursements	-	-	-	-	2,292,161	302,502
Total disbursements	12,034	18,158	-	10,264	2,292,161	302,502
Excess (deficiency) of receipts over disbursements	5,011	7,484	-	6,781	92,812	1,692
Cash and investments - ending	\$ 74,210	\$ 56,157	\$ 225	\$ 31,003	\$ 801,398	\$ 6,094

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Treasurer Trust	Sheriff Inmate Trust	Sheriff Commissary	Tourism	CFDA 14.228 COVID OCRA Grant	LIT-SPECIAL PURPOSE
Cash and investments - beginning	\$ 1,297,009	\$ 19,178	\$ 116,168	\$ 4,531	\$ -	\$ 1,055,802
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	250,000	1,611,135
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,238,091	242,091	213,254	52,502	-	-
Total receipts	1,238,091	242,091	213,254	52,502	250,000	1,611,135
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,774
Other services and charges	-	-	-	-	-	1,279,757
Capital outlay	-	-	-	-	-	223,648
Other disbursements	1,297,009	220,405	214,310	54,290	250,000	-
Total disbursements	1,297,009	220,405	214,310	54,290	250,000	1,505,179
Excess (deficiency) of receipts over disbursements	(58,918)	21,686	(1,056)	(1,788)	-	105,956
Cash and investments - ending	\$ 1,238,091	\$ 40,864	\$ 115,112	\$ 2,743	\$ -	\$ 1,161,758

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	USER FEE DRUG & ALCOHOL	LAW ENFORCEMENT CONT ED - MCSD	JURY FEES	LOIT SPECIAL DISTRIBUTION	ADULT PROBATION	USERS FEE FUND
Cash and investments - beginning	\$ 29,212	\$ 31,442	\$ 47,939	\$ 15,632	\$ 63,475	\$ 170,750
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	5,687
Other receipts	32,225	7,251	4,231	-	108,410	47,443
Total receipts	32,225	7,251	4,231	-	108,410	53,130
Disbursements:						
Personal services	32,065	8,976	-	-	65,648	76,134
Supplies	1,611	-	109	-	-	-
Other services and charges	1,971	-	4,049	-	25,253	7,526
Capital outlay	-	-	-	15,632	-	2,809
Other disbursements	-	-	-	-	543	-
Total disbursements	35,647	8,976	4,158	15,632	91,444	86,469
Excess (deficiency) of receipts over disbursements	(3,422)	(1,725)	73	(15,632)	16,966	(33,339)
Cash and investments - ending	\$ 25,790	\$ 29,717	\$ 48,012	\$ -	\$ 80,441	\$ 137,411

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	INFORMAL ADJ PROGRAM FEE	COMM CORR DRUG COURT	SHERIFF GIFT/DONATIONS	ENVIROMENTAL CIVIL PENALTIES	MC DOG ORDINANCE FUND - 08	TREASURERS TAX ROLL FUND
Cash and investments - beginning	\$ 1,790	\$ 80	\$ 826	\$ 4,693	\$ 21,485	\$ 1,081
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	800	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	535	-
Total receipts	-	-	-	-	1,335	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	863	-
Other services and charges	-	-	-	-	1,174	-
Capital outlay	-	-	-	-	-	-
Other disbursements	930	-	-	-	-	-
Total disbursements	930	-	-	-	2,037	-
Excess (deficiency) of receipts over disbursements	(930)	-	-	-	(702)	-
Cash and investments - ending	\$ 860	\$ 80	\$ 826	\$ 4,693	\$ 20,783	\$ 1,081

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	COMMISSIONERS TAX SALE TAXES	PROSECUTOR FORFEITURE FUND	LOCAL SOURCE E 9-1-1 FUNDING	SEX OFFENDER REGISTRY	LAW ENFORCEMENT ASSET FORFEIT	SHERIFFS FORFEITURE FUND
Cash and investments - beginning	\$ 8,739	\$ 255,682	\$ 442,000	\$ 6,152	\$ 3,719	\$ 2,163
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	205,680	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	41,646	643	2,711	2,295	-	-
Total receipts	41,646	643	208,391	2,295	-	-
Disbursements:						
Personal services	-	-	58,255	-	-	-
Supplies	-	15,809	-	-	-	-
Other services and charges	26,340	12,849	38,591	-	-	-
Capital outlay	-	14,690	875	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	26,340	43,348	97,721	-	-	-
Excess (deficiency) of receipts over disbursements	15,306	(42,705)	110,670	2,295	-	-
Cash and investments - ending	\$ 24,045	\$ 212,977	\$ 552,670	\$ 8,447	\$ 3,719	\$ 2,163

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	EMA NONREVERTING	PERS PROP TAX AUDIT 2012/2014	CEMETERY BOARD NONREVERTING	WEIGHTS & MEASURES NON-REV	MIAMI CO SHOP WITH A COP	MIAMI CO WHEEL TAX/SURTAX
Cash and investments - beginning	\$ 9,009	\$ 37,711	\$ 30,577	\$ 600	\$ 750	\$ 1,474,740
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	709,795
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,600	14,872	450	-	-	-
Total receipts	1,600	14,872	450	-	-	709,795
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	503,674
Other services and charges	726	13,720	2,100	-	-	111,806
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	726	13,720	2,100	-	-	615,480
Excess (deficiency) of receipts over disbursements	874	1,152	(1,650)	-	-	94,315
Cash and investments - ending	\$ 9,883	\$ 38,863	\$ 28,927	\$ 600	\$ 750	\$ 1,569,055

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	DEA ASSET FORFEITURE FUND	DRUG COURT USER FEE	DIRECT DEPOSIT	AMERICAN FAMILY INSURANCE	GPA	DELTA DENTAL
Cash and investments - beginning	\$ 3,882	\$ 2,844	\$ (180)	\$ 1,877	\$ 7,592	\$ 1,913
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	2,000	-	-	-	-
Other receipts	3,394	1,486	5,010,385	14,131	172,891	64,461
Total receipts	3,394	3,486	5,010,385	14,131	172,891	64,461
Disbursements:						
Personal services	-	-	-	13,932	180,483	63,308
Supplies	-	-	-	-	-	-
Other services and charges	2,388	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	5,010,205	-	-	-
Total disbursements	2,388	-	5,010,205	13,932	180,483	63,308
Excess (deficiency) of receipts over disbursements	1,006	3,486	180	199	(7,592)	1,153
Cash and investments - ending	\$ 4,888	\$ 6,330	\$ -	\$ 2,076	\$ -	\$ 3,066

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	AMERICAN UNITED LIFE	YMCA MEMBERSHIP	AMERICAN FIDELITY	VOLUNTARY PERF	PAYROLL MISC W/H	GARNISHMENT
Cash and investments - beginning	\$ 337	\$ 203	\$ 23	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	27,326	5,156	62,063	21,185	4,285	15,562
Total receipts	27,326	5,156	62,063	21,185	4,285	15,562
Disbursements:						
Personal services	26,850	5,025	61,481	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	157	-	-	21,185	-	15,562
Total disbursements	27,007	5,025	61,481	21,185	-	15,562
Excess (deficiency) of receipts over disbursements	319	131	582	-	4,285	-
Cash and investments - ending	\$ 656	\$ 334	\$ 605	\$ -	\$ 4,285	\$ -

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	UNITED WAY	SUPPORT AND MISC.	BPPE ORDINANCE FEE	LIT PROPERTY TAX RELIEF	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 216,016	\$ -	\$ -
Receipts:						
Taxes	-	-	-	6,833,790	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	3,735,256	1,611,135
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	1,883	-	-	-
Other receipts	1,131	28,791	-	-	-	-
Total receipts	<u>1,131</u>	<u>28,791</u>	<u>1,883</u>	<u>6,833,790</u>	<u>3,735,256</u>	<u>1,611,135</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	3,735,256	1,611,135
Capital outlay	-	-	-	-	-	-
Other disbursements	1,131	28,791	1,883	6,685,845	-	-
Total disbursements	<u>1,131</u>	<u>28,791</u>	<u>1,883</u>	<u>6,685,845</u>	<u>3,735,256</u>	<u>1,611,135</u>
Excess (deficiency) of receipts over disbursements	-	-	-	147,945	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 363,961	\$ -	\$ -

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	LIT ECONOMIC DEVELOPMENT	YMCA RURAL TRANSIT	LOCAL EMER PLAN & R.T.K.	MIAMI CO SHERIFF RESERVE	VICTIMS ADVOCATE	CFDA 20.600 SAVE-OPO
Cash and investments - beginning	\$ -	\$ -	\$ 27,760	\$ 2,894	\$ 9,978	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,577,817	381,695	4,359	-	31,769	1,283
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	40	-	3,300	-
Total receipts	<u>2,577,817</u>	<u>381,695</u>	<u>4,399</u>	<u>-</u>	<u>35,069</u>	<u>1,283</u>
Disbursements:						
Personal services	-	-	688	-	33,819	-
Supplies	-	-	-	975	-	-
Other services and charges	2,577,817	381,695	25	594	8,574	1,283
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,577,817</u>	<u>381,695</u>	<u>713</u>	<u>1,569</u>	<u>42,393</u>	<u>1,283</u>
Excess (deficiency) of receipts over disbursements	-	-	3,686	(1,569)	(7,324)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,446</u>	<u>\$ 1,325</u>	<u>\$ 2,654</u>	<u>\$ -</u>

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CARES PROVIDER RELIEF FUND	CFDA 16.034 ICJI SUPPLEMENTAL	OPERATION PULLOVER	COMMUNITY CORR GRANT	SOIL & WATER GRANT	DUKES HEALTH CARE FOUND GRANT
Cash and investments - beginning	\$ -	\$ -	\$ (815)	\$ 72,185	\$ 1,271	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,941	-	-	6,594
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,153,928	-	90	-	12,000	-
Total receipts	1,153,928	-	2,031	-	12,000	6,594
Disbursements:						
Personal services	2,670	-	-	2,662	12,602	-
Supplies	14,320	193	-	688	-	-
Other services and charges	4,800	-	2,248	68,835	-	6,594
Capital outlay	5,316	40,944	-	-	-	-
Other disbursements	1,126,822	-	-	-	-	-
Total disbursements	1,153,928	41,137	2,248	72,185	12,602	6,594
Excess (deficiency) of receipts over disbursements	-	(41,137)	(217)	(72,185)	(602)	-
Cash and investments - ending	\$ -	\$ (41,137)	\$ (1,032)	\$ -	\$ 669	\$ -

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CRIMINAL JUSTICE EQUIP GRANT	IDJ COMM SUPER GRANT	SHERIFF DUKES FOUNDATION GRANT	COMM CORRECTIONS GRANT 2020	IN DOC PROBATION GRANT	PROBATION DUKES FOUNDATION
Cash and investments - beginning	\$ -	\$ 127,308	\$ -	\$ -	\$ 118,016	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	7,000	222,852	125,575	9,600
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	7,000	222,852	125,575	9,600
Disbursements:						
Personal services	-	-	7,000	214,811	98,195	-
Supplies	-	-	-	-	850	-
Other services and charges	3,348	-	-	7,440	123,624	9,600
Capital outlay	-	-	-	-	3,335	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,348	-	7,000	222,251	226,004	9,600
Excess (deficiency) of receipts over disbursements	(3,348)	-	-	601	(100,429)	-
Cash and investments - ending	\$ (3,348)	\$ 127,308	\$ -	\$ 601	\$ 17,587	\$ -

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	DRUG COURT GRANT	COMM CORR DRUG COURT GRANT	PROBLEM SOLVING COURT GRANT	LR & BRIDGE MATCHING GRANT '19	DOC CRRP	LR & BRIDGE MATCHING GRANT '20
Cash and investments - beginning	\$ 17,208	\$ 10,215	\$ 7,705	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	132,269	-	132,879	72,200	867,130
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,180	2,700	-	-	16	-
Total receipts	7,180	134,969	-	132,879	72,216	867,130
Disbursements:						
Personal services	-	26,726	-	-	-	-
Supplies	-	478	-	-	-	-
Other services and charges	21,630	116,402	-	43,729	56,335	68,891
Capital outlay	-	-	-	89,150	-	768,758
Other disbursements	-	-	1,679	-	-	-
Total disbursements	21,630	143,606	1,679	132,879	56,335	837,649
Excess (deficiency) of receipts over disbursements	(14,450)	(8,637)	(1,679)	-	15,881	29,481
Cash and investments - ending	\$ 2,758	\$ 1,578	\$ 6,026	\$ -	\$ 15,881	\$ 29,481

MIAMI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	COVID TESTING SITE GRANT	CFDA 93.788 SIM OPIOD GRANT	DUKES FOUNDATION-HEALTH GRANT	VAPE TEST GRANT	'20 NICF HEALTH GRANT	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,286,281
Receipts:						
Taxes	-	-	-	-	-	42,323,044
Licenses and permits	-	-	-	-	-	19,175
Intergovernmental receipts	50,000	120,000	-	500	-	27,439,134
Charges for services	-	-	8,736	-	5,250	2,886,015
Fines and forfeits	-	-	-	-	-	105,713
Other receipts	50,000	-	-	-	-	18,291,546
Total receipts	100,000	120,000	8,736	500	5,250	91,064,627
Disbursements:						
Personal services	22,247	6,300	-	-	-	21,261,700
Supplies	107	390	-	-	-	2,348,658
Other services and charges	-	1,660	1,786	-	-	41,687,154
Capital outlay	-	-	6,517	-	-	3,653,215
Other disbursements	-	-	-	-	-	19,828,689
Total disbursements	22,354	8,350	8,303	-	-	88,779,416
Excess (deficiency) of receipts over disbursements	77,646	111,650	433	500	5,250	2,285,211
Cash and investments - ending	\$ 77,646	\$ 111,650	\$ 433	\$ 500	\$ 5,250	\$ 28,571,492

MIAMI COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,224,304</u>	<u>\$ -</u>

MIAMI COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Miami County Building Corporation	New Jail	\$ 1,036,800	07/01/16	01/01/33
Motorola	ECW Dispatch Sheriff Radios	101,542	05/01/16	05/01/21
Pitney Bowes	Mailer System	4,716	07/07/14	06/18/22
Republic First National	Highway Equipment	158,316	10/30/18	10/30/23
US Bank	Purdue Extension	<u>2,091</u>	12/20/18	12/20/23
Total governmental activities		<u>1,303,465</u>		
Total of annual lease payments		<u>\$ 1,303,465</u>		

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

MIAMI COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2020

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.

	Ending Balance
Governmental activities:	
Land	\$ 174,775
Infrastructure	61,916,604
Buildings	26,710,349
Machinery, equipment, and vehicles	<u>6,921,390</u>
Total governmental activities	<u>95,723,118</u>
Total capital assets	<u>\$ 95,723,118</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/>.