

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

FINANCIAL STATEMENT AUDIT REPORT

OF

MIAMI COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
09/14/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Mary Brown	01-01-21 to 12-31-22
County Treasurer	Annette Phillippo	01-01-21 to 12-31-22
Clerk of the Circuit Court	Sherry Raber	01-01-21 to 12-31-22
County Sheriff	Timothy S. Hunter	01-01-21 to 12-31-22
County Recorder	Paul Wilson	01-01-21 to 12-31-22
President of the Board of County Commissioners	Alan Hunt	01-01-21 to 12-31-22
President of the County Council	Ralph Duckwall	01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MIAMI COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Miami County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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.


Beth Kelley, CPA, CFE
Deputy State Examiner

August 24, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

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.

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
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments		Cash and Investments	
	01-01-21	Receipts	Disbursements	12-31-21
Sheriff Inmate Trust	\$ 40,864	\$ 329,112	\$ 299,630	\$ 70,346
Clerk Trust	824,890	2,876,509	2,836,406	864,993
COUNTY GENERAL	6,505,423	10,179,326	10,985,423	5,699,326
ACCIDENT REPORT	17,210	4,170	6,265	15,115
CAMPAIGN FINANCE ENFORCEMENT	250	100	-	350
LIT-ECONOMIC DEVELOPMENT	2,521,995	1,682,535	906,830	3,297,700
CITY & TOWN COURT COST	21,016	12,907	-	33,923
CLERK'S RECORDS PERPETUATION	135,177	28,625	5,594	158,208
COMMUNITY CORRECTIONS	122,087	150,398	113,654	158,831
COMMUNITY TRANSITION PROG	108,580	17,950	-	126,530
CONGRESSIONAL SCHOOL INT	25,888	-	1,799	24,089
CONGRESSIONAL SCHOOL PRIN	30,826	-	-	30,826
SALES DISCLOSURE-COUNTY SHARE	41,350	7,220	-	48,570
CUMULATIVE BRIDGE	535,306	436,475	521,021	450,760
CUMULATIVE COURTHOUSE	829,575	426,178	582,944	672,809
DRUG FREE COMMUNITY	21,922	37,066	36,665	22,323
ENHANCED ACCESS FUND	24,879	12,014	9,977	26,916
FIREARMS TRAINING	64,878	13,666	43,393	35,151
GENERAL DRAIN IMPROVEMENT	116,840	76,809	31,119	162,530
HEALTH	304,969	404,674	265,118	444,525
ID SECURITY PROTECTION	10,409	6,501	325	16,585
LOCAL HEALTH MAINTENANCE	65,648	33,140	28,000	70,788
LOCAL ROAD & STREET	761,936	580,736	611,984	730,688
LIT PUBLIC SAFETY-COUNTY SHARE	161,014	823,815	736,894	247,935
MVH RESTRICTED	214,901	1,856,591	1,604,067	467,425
MISDEMEANANT	17,965	23,813	23,813	17,965
MOTOR VEHICLE HIGHWAY	2,886,321	1,910,669	1,952,352	2,844,638
PLAT BOOK	37,138	23,910	10,550	50,498
RAINY DAY FUND	1,601,422	360,000	-	1,961,422
RECORDER'S RECORDS PERP	147,163	103,944	57,672	193,435
RIVERBOAT	575,838	133,309	-	709,147
SHERIFF'S PENSION TRUST	13,415	35,068	34,603	13,880
SUPPL PUBLIC DEFENDER SVCS	192,287	13,070	20,935	184,422
SURPLUS TAX	16,628	21,550	12,597	25,581
SURVEYOR'S CORNER PERPETUATION	62,660	29,405	12,500	79,565
TAX SALE FEES	36,631	26,129	17,480	45,280
TAX SALE REDEMPTION	44,752	89,354	125,694	8,412
TAX SALE SURPLUS	925,218	545,322	720,926	749,614
LOCAL HEALTH DEPT TRUST ACCT	67,201	21,838	10,777	78,262
UNSAFE BUILDINGS	-	12,970	12,970	-
GAL/CASA	40,735	20,046	14,120	46,661
ELECTION & REGISTRATION	830	-	-	830
AUDITORS INELIGIBLE DEDUCTIONS	25,518	-	2,301	23,217
CO ELECTED OFFICIALS TRAINING	15,633	6,137	7,199	14,571
CO OFFENDER TRANSPORTATION	-	126	-	126
STATEWIDE 9-1-1	602,779	528,418	570,132	561,065
ADULT PROBATION ADMIN	37,759	20,141	23,660	34,240
JUVENILE PROBATION ADMIN	3,320	7,038	-	10,358
COUNTY USER FEE	16,899	8	6,739	10,168
DRAINAGE MAINTENANCE	925,997	199,291	198,827	926,461
MIAMI CO EMPL. BEN. TR.	12,357	2,932,079	2,935,655	8,781
DEFERRED COMP	693	25,573	25,573	693
FEDERAL WITHHOLDING	-	624,255	624,255	-
SOCIAL SECURITY	-	574,764	574,764	-
LOCAL OPTION TAX	-	185,940	185,940	-
RETIREMENT (PERF)	-	186,164	186,164	-
Sheriff Retirement	83	25,642	25,642	83
GROSS STATE TAX	-	241,847	241,847	-
SETTLEMENT	3,688	32,872,825	32,876,513	-
WHEEL/SURTAX COMBINED	-	845,712	808,583	37,129
CVET AGENCY	-	152,661	152,661	-
WEED LIEN COLLECTIONS	-	37,115	37,115	-
SEWAGE COLLECTIONS	-	66,006	66,006	-
FINANCIAL INST. TAX	-	184,197	184,197	-
FINES & FORFEITURES	1,342	6,413	7,073	682
INFRACTION JUDGEMENTS	3,805	78,265	73,066	9,004
OVERWEIGHT VEHICLE FINES	-	25	25	-
SPECIAL DEATH BENEFIT	150	4,670	3,895	925
SALES DISCLOSURE-STATE SHARE	315	7,220	6,725	810
CORONERS TRAINING & CONT' ED	648	3,490	3,874	264
INTERSTATE COMPACT-STATE SHARE	-	250	250	-
MTG RECORDING FEES-STATE SHARE	320	3,468	3,520	268
CANINE RESEARCH AND EDUCATION	-	184	184	-

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
SEX & VIOLENT OFFEND-STATE	30	205	205	30
CHILD RESTRAINT VIOLATION FINE	25	1,000	900	125
EDUCATION PLATE FEES AGENCY	-	169	169	-
RIVERBOAT REVENUE SHARING	-	218,353	218,353	-
INNKEEPERS TAX	4,259	89,955	88,871	5,343
93.563 PROSECUTOR SHARE PCA	4,917	553	758	4,712
93.563 TITLE IV-D INCENTIVE	74,210	16,753	10,065	80,898
4-D PROSECUTOR - NEW	56,157	25,211	12,611	68,757
4-D CLERK 1999	225	-	-	225
4-D CLERK 2000	31,003	16,753	10,978	36,778
Clerk ISETS	6,094	331,731	321,716	16,109
Treasurer Trust	1,238,091	1,169,303	1,238,091	1,169,303
Sheriff Commissary	115,112	255,923	236,827	134,208
Tourism	2,743	68,873	68,500	3,116
LIT-SPECIAL PURPOSE	1,161,758	1,620,407	1,462,763	1,319,402
USER FEE DRUG & ALCOHOL	25,790	50,183	35,327	40,646
LAW ENFORCEMENT CONT ED - MCSD	29,717	9,111	1,050	37,778
JURY FEES	48,012	5,177	11,196	41,993
REASSESSMENT	499,752	460,222	254,703	705,271
ADULT PROBATION	80,442	105,564	89,209	96,797
USERS FEE FUND	137,411	68,704	80,093	126,022
INFORMAL ADJ PROGRAM FEE	860	585	-	1,445
COMM CORR DRUG COURT	80	-	-	80
SHERIFF GIFT/DONATIONS	826	150	-	976
ENVIROMENTAL CIVIL PENALTIES	4,693	-	-	4,693
MC DOG ORDINANCE FUND - 08	20,784	941	1,894	19,831
TREASURERS TAX ROLL FUND	1,081	-	-	1,081
COMMISSIONERS TAX SALE TAXES	24,045	-	5,219	18,826
PROSECUTOR FORFEITURE FUND	212,977	449	72,479	140,947
LOCAL SOURCE E 9-1-1 FUNDING	552,670	168,935	110,659	610,946
SEX OFFENDER REGISTRY	8,447	1,841	-	10,288
LAW ENFORCEMENT ASSET FORFEIT	3,719	-	-	3,719
SHERIFFS FORFEITURE FUND	2,163	-	-	2,163
EMA NONREVERTING	9,883	350	498	9,735
PERS PROP TAX AUDIIT 2012/2014	38,864	12,525	405	50,984
CEMETERY BOARD NONREVERTING	28,927	4,500	2,545	30,882
WEIGHTS & MEASURES NON-REV	600	-	-	600
MIAMI CO SHOP WITH A COP	750	-	-	750
MIAMI CO WHEEL TAX/SURTAX	1,569,055	699,719	495,032	1,773,742
DEA ASSET FORFEITURE FUND	4,888	3	1,069	3,822
DRUG COURT USER FEE	6,330	6,132	-	12,462
DIRECT DEPOSIT	-	5,499,473	5,499,473	-
AMERICAN FAMILY INSURANCE	2,076	12,202	12,363	1,915
GPA	-	162,223	162,060	163
DELTA DENTAL	3,066	64,104	64,229	2,941
AMERICAN UNITED LIFE	657	6,586	7,243	-
YMCA MEMBERSHIP	334	4,336	4,336	334
AMERICAN FIDELITY	605	49,631	50,236	-
SUN LIFE	-	29,569	29,569	-
VOLUNTARY PERF	-	25,874	25,874	-
PAYROLL MISC W/H	4,285	-	-	4,285
GARNISHMENT	-	5,844	5,844	-
UNITED WAY	-	1,673	1,673	-
SUPPORT AND MISC.	-	27,190	27,190	-
LIT PROPERTY TAX RELIEF	363,961	7,269,045	7,075,632	557,374
LIT CERTIFIED SHARES	-	3,973,160	3,973,160	-
LIT PUBLIC SAFETY	-	1,807,095	1,713,751	93,344
LIT ECONOMIC DEVELOPMENT	-	2,742,002	2,742,002	-
YMCA RURAL TRANSIT	-	364,278	364,278	-
LOCAL EMER PLAN & R.T.K.	31,446	4,206	3,553	32,099
MIAMI CO SHERIFF RESERVE	1,325	-	-	1,325
VICTIMS ADVOCATE	2,655	39,486	36,146	5,995
CFDA 97.042 '19 EMPG SALARY	-	28,972	28,972	-
CFDA 20.600 SAVE-OPO	-	2,692	2,692	-
CFDA 97.042 EMA PERFORMANCE	-	29,282	7,737	21,545
BMV REMODEL HOLDING FUND	-	25,000	25,000	-
CFDA 16.034 ICJI SUPPLEMENTAL	(41,137)	66,344	25,207	-
CFDA 93.268 MODERNA CLINIC	-	10,818	10,818	-
CFDA 14.228 OCRA COVID GRANT	-	20,250	20,250	-
ARP GRANT	-	3,449,284	1,409,586	2,039,698
EMA RADIO GRANT	-	3,500	3,500	-
CFDA 20.600 OPERATION PULLOVER	(1,032)	3,209	2,082	95
COMMUNITY CORR GRANT	-	222,852	220,955	1,897

MIAMI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
SOIL & WATER GRANT	668	18,000	18,515	153
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	601	1,304	-	1,905
IN DOC PROBATION GRANT	17,587	302,206	96,086	223,707
PROBATION DUKES FOUNDATION	-	9,600	9,600	-
CFDA 16.585 DRUG COURT GRANT	2,758	-	2,678	80
COMM CORR DRUG COURT GRANT	1,576	264,996	240,968	25,604
PROBLEM SOLVING COURT GRANT	6,027	-	6,027	-
DOC CRRP	15,881	8	15,183	706
2021 DOC CRRP	-	72,200	56,154	16,046
LR & BRIDGE MATCHING GRANT '20	29,482	-	29,482	-
COVID TESTING SITE GRANT	77,646	40,580	118,226	-
CFDA 93.788 SIM OPIOD GRANT	111,650	60,000	35,846	135,804
DUKES FOUNDATION-HEALTH GRANT	433	-	433	-
VAPE TEST GRANT	500	-	-	500
'20 NICF HEALTH GRANT	5,250	-	5,250	-
'21 NICF HEALTH GRANT	-	6,000	6,000	-
CFDA 93.323 COVID TEST SITE #2	-	100,000	26,992	73,008
'21 ADMIN HEALTH GRANT	-	141,657	-	141,657
Totals	<u>\$ 28,594,993</u>	<u>\$ 95,574,197</u>	<u>\$ 91,548,518</u>	<u>\$ 32,620,672</u>

The notes to the financial statement are an integral part of this statement.

MIAMI COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, local 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. Restatements

For the year ended December 31, 2021, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2020	Prior Period Adjustment	Balance as of January 1, 2021
Clerk Trust	\$ 801,398	\$ 23,492	\$ 824,890

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 2021 totaled \$1,129,333.

Note 9. Subsequent Events

As of June 9, 2022, the County had received American Relief Funding in the amount of \$3,449,284.

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 these benefits can be obtained by contacting the County.

REQUIRED SUPPLEMENTARY INFORMATION

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff Inmate Trust	Clerk Trust	COUNTY GENERAL	ACCIDENT REPORT	CAMPAIGN FINANCE ENFORCEMENT
Cash and investments - beginning	\$ 40,864	\$ 824,890	\$ 6,505,423	\$ 17,210	\$ 250
Receipts:					
Taxes	-	-	7,926,397	-	-
Licenses and permits	-	-	105	-	100
Intergovernmental receipts	-	-	1,156,171	-	-
Charges for services	-	-	720,006	-	-
Fines and forfeits	-	-	102,106	-	-
Other receipts	329,112	2,876,509	274,541	4,170	-
Total receipts	329,112	2,876,509	10,179,326	4,170	100
Disbursements:					
Personal services	-	-	8,326,604	-	-
Supplies	-	-	193,909	-	-
Other services and charges	-	-	1,867,567	645	-
Capital outlay	-	-	597,343	5,620	-
Other disbursements	299,630	2,836,406	-	-	-
Total disbursements	299,630	2,836,406	10,985,423	6,265	-
Excess (deficiency) of receipts over disbursements	29,482	40,103	(806,097)	(2,095)	100
Cash and investments - ending	\$ 70,346	\$ 864,993	\$ 5,699,326	\$ 15,115	\$ 350

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT-ECONOMIC DEVELOPMENT	CITY & TOWN COURT COST	CLERK'S RECORDS PERPETUATION	COMMUNITY CORRECTIONS	COMMUNITY TRANSITION PROG
Cash and investments - beginning	\$ 2,521,995	\$ 21,016	\$ 135,177	\$ 122,087	\$ 108,580
Receipts:					
Taxes	1,480,858	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,265	-	17,950
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	1,286	-
Other receipts	201,677	12,907	26,360	149,112	-
Total receipts	1,682,535	12,907	28,625	150,398	17,950
Disbursements:					
Personal services	-	-	462	35,725	-
Supplies	-	-	2,132	8,858	-
Other services and charges	184,347	-	3,000	69,071	-
Capital outlay	360,483	-	-	-	-
Other disbursements	362,000	-	-	-	-
Total disbursements	906,830	-	5,594	113,654	-
Excess (deficiency) of receipts over disbursements	775,705	12,907	23,031	36,744	17,950
Cash and investments - ending	\$ 3,297,700	\$ 33,923	\$ 158,208	\$ 158,831	\$ 126,530

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CONGRESSIONAL SCHOOL INT	CONGRESSIONAL SCHOOL PRIN	SALES DISCLOSURE-COUNTY SHARE	CUMULATIVE BRIDGE	CUMULATIVE COURTHOUSE
Cash and investments - beginning	\$ 25,888	\$ 30,826	\$ 41,350	\$ 535,306	\$ 829,575
Receipts:					
Taxes	-	-	-	274,469	386,248
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	135,484	39,930
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	7,220	26,522	-
Total receipts	-	-	7,220	436,475	426,178
Disbursements:					
Personal services	-	-	-	327,848	-
Supplies	-	-	-	50,487	-
Other services and charges	-	-	-	142,686	524,412
Capital outlay	-	-	-	-	58,532
Other disbursements	1,799	-	-	-	-
Total disbursements	1,799	-	-	521,021	582,944
Excess (deficiency) of receipts over disbursements	(1,799)	-	7,220	(84,546)	(156,766)
Cash and investments - ending	\$ 24,089	\$ 30,826	\$ 48,570	\$ 450,760	\$ 672,809

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	DRUG FREE COMMUNITY	ENHANCED ACCESS FUND	FIREARMS TRAINING	GENERAL DRAIN MPROVEMENT	HEALTH
Cash and investments - beginning	\$ 21,922	\$ 24,879	\$ 64,878	\$ 116,840	\$ 304,969
Receipts:					
Taxes	-	-	-	-	308,777
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	31,921
Charges for services	-	12,014	-	-	44,191
Fines and forfeits	-	-	-	-	-
Other receipts	37,066	-	13,666	76,809	19,785
Total receipts	37,066	12,014	13,666	76,809	404,674
Disbursements:					
Personal services	11,400	-	-	-	227,672
Supplies	-	-	568	-	16,828
Other services and charges	25,265	9,977	37,182	-	19,951
Capital outlay	-	-	5,643	-	667
Other disbursements	-	-	-	31,119	-
Total disbursements	36,665	9,977	43,393	31,119	265,118
Excess (deficiency) of receipts over disbursements	401	2,037	(29,727)	45,690	139,556
Cash and investments - ending	\$ 22,323	\$ 26,916	\$ 35,151	\$ 162,530	\$ 444,525

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	ID SECURITY PROTECTION	LOCAL HEALTH MAINTENANCE	LOCAL ROAD & STREET	LIT PUBLIC SAFETY-COUNTY SHARE	MVH RESTRICTED
Cash and investments - beginning	\$ 10,409	\$ 65,648	\$ 761,936	\$ 161,014	\$ 214,901
Receipts:					
Taxes	-	-	-	805,749	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	16,570	580,736	-	1,856,591
Charges for services	6,501	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	16,570	-	18,066	-
Total receipts	<u>6,501</u>	<u>33,140</u>	<u>580,736</u>	<u>823,815</u>	<u>1,856,591</u>
Disbursements:					
Personal services	-	28,000	-	195,138	810,438
Supplies	-	-	242,760	103,760	543,279
Other services and charges	325	-	-	437,996	250,350
Capital outlay	-	-	369,224	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>325</u>	<u>28,000</u>	<u>611,984</u>	<u>736,894</u>	<u>1,604,067</u>
Excess (deficiency) of receipts over disbursements	<u>6,176</u>	<u>5,140</u>	<u>(31,248)</u>	<u>86,921</u>	<u>252,524</u>
Cash and investments - ending	<u>\$ 16,585</u>	<u>\$ 70,788</u>	<u>\$ 730,688</u>	<u>\$ 247,935</u>	<u>\$ 467,425</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	MISDEMEANANT	MOTOR VEHICLE HIGHWAY	PLAT BOOK	RAINY DAY FUND	RECORDER'S RECORDS PERP
Cash and investments - beginning	\$ 17,965	\$ 2,886,321	\$ 37,138	\$ 1,601,422	\$ 147,163
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	23,813	1,896,591	-	-	-
Charges for services	-	-	23,910	-	103,923
Fines and forfeits	-	-	-	-	-
Other receipts	-	14,078	-	360,000	21
Total receipts	<u>23,813</u>	<u>1,910,669</u>	<u>23,910</u>	<u>360,000</u>	<u>103,944</u>
Disbursements:					
Personal services	23,813	1,163,826	-	-	17,958
Supplies	-	307,247	-	-	1,203
Other services and charges	-	317,874	10,550	-	38,511
Capital outlay	-	163,405	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>23,813</u>	<u>1,952,352</u>	<u>10,550</u>	<u>-</u>	<u>57,672</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(41,683)</u>	<u>13,360</u>	<u>360,000</u>	<u>46,272</u>
Cash and investments - ending	<u>\$ 17,965</u>	<u>\$ 2,844,638</u>	<u>\$ 50,498</u>	<u>\$ 1,961,422</u>	<u>\$ 193,435</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	RIVERBOAT	SHERIFF'S PENSION TRUST	SUPPL PUBLIC DEFENDER SVCS	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION
Cash and investments - beginning	\$ 575,838	\$ 13,415	\$ 192,287	\$ 16,628	\$ 62,660
Receipts:					
Taxes	-	-	-	21,550	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	133,309	-	-	-	-
Charges for services	-	-	-	-	29,405
Fines and forfeits	-	-	-	-	-
Other receipts	-	35,068	13,070	-	-
Total receipts	<u>133,309</u>	<u>35,068</u>	<u>13,070</u>	<u>21,550</u>	<u>29,405</u>
Disbursements:					
Personal services	-	34,603	6,092	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	14,843	12,597	-
Capital outlay	-	-	-	-	12,500
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>34,603</u>	<u>20,935</u>	<u>12,597</u>	<u>12,500</u>
Excess (deficiency) of receipts over disbursements	<u>133,309</u>	<u>465</u>	<u>(7,865)</u>	<u>8,953</u>	<u>16,905</u>
Cash and investments - ending	<u>\$ 709,147</u>	<u>\$ 13,880</u>	<u>\$ 184,422</u>	<u>\$ 25,581</u>	<u>\$ 79,565</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	TAX SALE FEES	TAX SALE REDEMPTION	TAX SALE SURPLUS	LOCAL HEALTH DEPT TRUST ACCT	UNSAFE BUILDINGS
Cash and investments - beginning	\$ 36,631	\$ 44,752	\$ 925,218	\$ 67,201	\$ -
Receipts:					
Taxes	-	-	545,322	-	-
Licenses and permits	-	-	-	-	12,970
Intergovernmental receipts	-	-	-	10,919	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	26,129	89,354	-	10,919	-
Total receipts	<u>26,129</u>	<u>89,354</u>	<u>545,322</u>	<u>21,838</u>	<u>12,970</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	17,480	125,694	720,926	10,777	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	12,970
Total disbursements	<u>17,480</u>	<u>125,694</u>	<u>720,926</u>	<u>10,777</u>	<u>12,970</u>
Excess (deficiency) of receipts over disbursements	<u>8,649</u>	<u>(36,340)</u>	<u>(175,604)</u>	<u>11,061</u>	<u>-</u>
Cash and investments - ending	<u>\$ 45,280</u>	<u>\$ 8,412</u>	<u>\$ 749,614</u>	<u>\$ 78,262</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	GAL/CASA	ELECTION & REGISTRATION	AUDITORS INELIGIBLE DEDUCTIONS	CO ELECTED OFFICIALS TRAINING	CO OFFENDER TRANSPORTATION
Cash and investments - beginning	\$ 40,735	\$ 830	\$ 25,518	\$ 15,633	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	20,046	-	-	-	-
Charges for services	-	-	-	6,137	63
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	63
Total receipts	20,046	-	-	6,137	126
Disbursements:					
Personal services	10	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	14,110	-	2,301	7,199	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	14,120	-	2,301	7,199	-
Excess (deficiency) of receipts over disbursements	5,926	-	(2,301)	(1,062)	126
Cash and investments - ending	\$ 46,661	\$ 830	\$ 23,217	\$ 14,571	\$ 126

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	STATEWIDE 9-1-1	ADULT PROBATION ADMIN	JUVENILE PROBATION ADMIN	COUNTY USER FEE	DRAINAGE MAINTENANCE
Cash and investments - beginning	\$ 602,779	\$ 37,759	\$ 3,320	\$ 16,899	\$ 925,997
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	528,408	-	-	-	168,172
Fines and forfeits	-	-	-	-	-
Other receipts	10	20,141	7,038	8	31,119
Total receipts	528,418	20,141	7,038	8	199,291
Disbursements:					
Personal services	448,575	23,660	-	-	-
Supplies	1,959	-	-	-	-
Other services and charges	65,520	-	-	6,739	122,018
Capital outlay	44,255	-	-	-	-
Other disbursements	9,823	-	-	-	76,809
Total disbursements	570,132	23,660	-	6,739	198,827
Excess (deficiency) of receipts over disbursements	(41,714)	(3,519)	7,038	(6,731)	464
Cash and investments - ending	\$ 561,065	\$ 34,240	\$ 10,358	\$ 10,168	\$ 926,461

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	MIAMI CO EMPL. BEN. TR.	DEFERRED COMP	FEDERAL WITHHOLDING	SOCIAL SECURITY	LOCAL OPTION TAX
Cash and investments - beginning	\$ 12,357	\$ 693	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,932,079	25,573	624,255	574,764	185,940
Total receipts	2,932,079	25,573	624,255	574,764	185,940
Disbursements:					
Personal services	2,935,655	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	25,573	624,255	574,764	185,940
Total disbursements	2,935,655	25,573	624,255	574,764	185,940
Excess (deficiency) of receipts over disbursements	(3,576)	-	-	-	-
Cash and investments - ending	\$ 8,781	\$ 693	\$ -	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	RETIREMENT (PERF)	Sheriff Retirement	GROSS STATE TAX	SETTLEMENT	WHEEL/SURTAX COMBINED
Cash and investments - beginning	\$ -	\$ 83	\$ -	\$ 3,688	\$ -
Receipts:					
Taxes	-	-	-	28,918,946	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,953,879	845,712
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	186,164	25,642	241,847	-	-
Total receipts	<u>186,164</u>	<u>25,642</u>	<u>241,847</u>	<u>32,872,825</u>	<u>845,712</u>
Disbursements:					
Personal services	-	-	-	7,253,090	-
Supplies	-	-	-	422,240	-
Other services and charges	-	-	-	24,897,451	-
Capital outlay	-	-	-	300,044	808,583
Other disbursements	186,164	25,642	241,847	3,688	-
Total disbursements	<u>186,164</u>	<u>25,642</u>	<u>241,847</u>	<u>32,876,513</u>	<u>808,583</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(3,688)	37,129
Cash and investments - ending	<u>\$ -</u>	<u>\$ 83</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,129</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CVET AGENCY	WEED LIEN COLLECTIONS	SEWAGE COLLECTIONS	FINANCIAL INST. TAX	FINES & FORFEITURES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,342
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	152,661	-	-	184,197	-
Charges for services	-	-	66,006	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	37,115	-	-	6,413
Total receipts	152,661	37,115	66,006	184,197	6,413
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	152,661	37,115	66,006	184,197	7,073
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	152,661	37,115	66,006	184,197	7,073
Excess (deficiency) of receipts over disbursements	-	-	-	-	(660)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 682

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	INFRACTION JUDGEMENTS	OVERWEIGHT VEHICLE FINES	SPECIAL DEATH BENEFIT	SALES DISCLOSURE-STATE SHARE	CORONERS TRAINING & CON'T ED
Cash and investments - beginning	\$ 3,805	\$ -	\$ 150	\$ 315	\$ 648
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	3,490
Fines and forfeits	-	-	-	-	-
Other receipts	78,265	25	4,670	7,220	-
Total receipts	<u>78,265</u>	<u>25</u>	<u>4,670</u>	<u>7,220</u>	<u>3,490</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	73,066	25	3,895	6,725	3,874
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>73,066</u>	<u>25</u>	<u>3,895</u>	<u>6,725</u>	<u>3,874</u>
Excess (deficiency) of receipts over disbursements	<u>5,199</u>	<u>-</u>	<u>775</u>	<u>495</u>	<u>(384)</u>
Cash and investments - ending	<u>\$ 9,004</u>	<u>\$ -</u>	<u>\$ 925</u>	<u>\$ 810</u>	<u>\$ 264</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	INTERSTATE COMPACT-STATE SHARE	MTG RECORDING FEES-STATE SHARE	CANINE RESEARCH AND EDUCATION	SEX & VIOLENT OFFEND-STATE	CHILD RESTRAINT VIOLATION FINE
Cash and investments - beginning	\$ -	\$ 320	\$ -	\$ 30	\$ 25
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	184	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	3,468	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	250	-	-	205	1,000
Total receipts	250	3,468	184	205	1,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	250	3,520	184	205	900
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	250	3,520	184	205	900
Excess (deficiency) of receipts over disbursements	-	(52)	-	-	100
Cash and investments - ending	\$ -	\$ 268	\$ -	\$ 30	\$ 125

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	EDUCATION PLATE FEES AGENCY	RIVERBOAT REVENUE SHARING	INNKEEPERS TAX	93.563 PROSECUTOR SHARE PCA	93.563 TITLE IV-D INCENTIVE
Cash and investments - beginning	\$ -	\$ -	\$ 4,259	\$ 4,917	\$ 74,210
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	218,353	-	419	16,753
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	169	-	89,955	134	-
Total receipts	169	218,353	89,955	553	16,753
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	298	792
Other services and charges	169	218,353	88,871	390	-
Capital outlay	-	-	-	-	9,273
Other disbursements	-	-	-	70	-
Total disbursements	169	218,353	88,871	758	10,065
Excess (deficiency) of receipts over disbursements	-	-	1,084	(205)	6,688
Cash and investments - ending	\$ -	\$ -	\$ 5,343	\$ 4,712	\$ 80,898

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	4-D PROSECUTOR - NEW	4-D CLERK 1999	4-D CLERK 2000	Clerk ISETS	Treasurer Trust
Cash and investments - beginning	\$ 56,157	\$ 225	\$ 31,003	\$ 6,094	\$ 1,238,091
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	25,211	-	16,753	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	331,731	1,169,303
Total receipts	<u>25,211</u>	<u>-</u>	<u>16,753</u>	<u>331,731</u>	<u>1,169,303</u>
Disbursements:					
Personal services	12,611	-	9,478	-	-
Supplies	-	-	1,500	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	321,716	1,238,091
Total disbursements	<u>12,611</u>	<u>-</u>	<u>10,978</u>	<u>321,716</u>	<u>1,238,091</u>
Excess (deficiency) of receipts over disbursements	<u>12,600</u>	<u>-</u>	<u>5,775</u>	<u>10,015</u>	<u>(68,788)</u>
Cash and investments - ending	<u>\$ 68,757</u>	<u>\$ 225</u>	<u>\$ 36,778</u>	<u>\$ 16,109</u>	<u>\$ 1,169,303</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff Commissary	Tourism	LIT-SPECIAL PURPOSE	USER FEE DRUG & ALCOHOL	LAW ENFORCEMENT CONT ED - MCSD
Cash and investments - beginning	\$ 115,112	\$ 2,743	\$ 1,161,758	\$ 25,790	\$ 29,717
Receipts:					
Taxes	-	-	1,620,407	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	255,923	68,873	-	50,183	9,111
Total receipts	255,923	68,873	1,620,407	50,183	9,111
Disbursements:					
Personal services	-	-	-	30,863	-
Supplies	-	-	1,165	256	-
Other services and charges	-	-	1,360,056	4,208	1,050
Capital outlay	-	-	101,542	-	-
Other disbursements	236,827	68,500	-	-	-
Total disbursements	236,827	68,500	1,462,763	35,327	1,050
Excess (deficiency) of receipts over disbursements	19,096	373	157,644	14,856	8,061
Cash and investments - ending	\$ 134,208	\$ 3,116	\$ 1,319,402	\$ 40,646	\$ 37,778

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	JURY FEES	REASSESSMENT	ADULT PROBATION	USERS FEE FUND	INFORMAL ADJ PROGRAM FEE
Cash and investments - beginning	\$ 48,012	\$ 499,752	\$ 80,442	\$ 137,411	\$ 860
Receipts:					
Taxes	-	417,236	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	42,927	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	8,771	7,561	-
Other receipts	5,177	59	96,793	61,143	585
Total receipts	5,177	460,222	105,564	68,704	585
Disbursements:					
Personal services	-	86,305	53,329	73,367	-
Supplies	114	-	-	-	-
Other services and charges	11,082	58,952	35,880	3,516	-
Capital outlay	-	109,446	-	3,210	-
Other disbursements	-	-	-	-	-
Total disbursements	11,196	254,703	89,209	80,093	-
Excess (deficiency) of receipts over disbursements	(6,019)	205,519	16,355	(11,389)	585
Cash and investments - ending	\$ 41,993	\$ 705,271	\$ 96,797	\$ 126,022	\$ 1,445

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	COMM CORR DRUG COURT	SHERIFF GIFT/DONATIONS	ENVIROMENTAL CIVIL PENALTIES	MC DOG ORDINANCE FUND - 08	TREASURERS TAX ROLL FUND
Cash and investments - beginning	\$ 80	\$ 826	\$ 4,693	\$ 20,784	\$ 1,081
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	736	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	150	-	205	-
Total receipts	-	150	-	941	-
Disbursements:					
Personal services	-	-	-	35	-
Supplies	-	-	-	599	-
Other services and charges	-	-	-	1,260	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	1,894	-
Excess (deficiency) of receipts over disbursements	-	150	-	(953)	-
Cash and investments - ending	\$ 80	\$ 976	\$ 4,693	\$ 19,831	\$ 1,081

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	COMMISSIONERS TAX SALE TAXES	PROSECUTOR FORFEITURE FUND	LOCAL SOURCE E 9-1-1 FUNDING	SEX OFFENDER REGISTRY	LAW ENFORCEMENT ASSET FORFEIT
Cash and investments - beginning	\$ 24,045	\$ 212,977	\$ 552,670	\$ 8,447	\$ 3,719
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	168,935	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	449	-	1,841	-
Total receipts	-	449	168,935	1,841	-
Disbursements:					
Personal services	-	160	60,961	-	-
Supplies	-	11,791	14,719	-	-
Other services and charges	5,219	36,000	34,979	-	-
Capital outlay	-	24,528	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,219	72,479	110,659	-	-
Excess (deficiency) of receipts over disbursements	(5,219)	(72,030)	58,276	1,841	-
Cash and investments - ending	\$ 18,826	\$ 140,947	\$ 610,946	\$ 10,288	\$ 3,719

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	SHERIFFS FORFEITURE FUND	EMA NONREVERTING	PERS PROP TAX AUDIT 2012/2014	CEMETERY BOARD NONREVERTING	WEIGHTS & MEASURES NON-REV
Cash and investments - beginning	\$ 2,163	\$ 9,883	\$ 38,864	\$ 28,927	\$ 600
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	350	12,525	4,500	-
Total receipts	-	350	12,525	4,500	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	498	405	2,545	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	498	405	2,545	-
Excess (deficiency) of receipts over disbursements	-	(148)	12,120	1,955	-
Cash and investments - ending	\$ 2,163	\$ 9,735	\$ 50,984	\$ 30,882	\$ 600

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	MIAMI CO SHOP WITH A COP	MIAMI CO WHEEL TAX/SURTAX	DEA ASSET FORFEITURE FUND	DRUG COURT USER FEE	DIRECT DEPOSIT
Cash and investments - beginning	\$ 750	\$ 1,569,055	\$ 4,888	\$ 6,330	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	699,719	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	3	6,132	5,499,473
Total receipts	-	699,719	3	6,132	5,499,473
Disbursements:					
Personal services	-	92,258	-	-	-
Supplies	-	356,524	-	-	-
Other services and charges	-	46,250	-	-	-
Capital outlay	-	-	1,069	-	-
Other disbursements	-	-	-	-	5,499,473
Total disbursements	-	495,032	1,069	-	5,499,473
Excess (deficiency) of receipts over disbursements	-	204,687	(1,066)	6,132	-
Cash and investments - ending	\$ 750	\$ 1,773,742	\$ 3,822	\$ 12,462	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	AMERICAN FAMILY INSURANCE	GPA	DELTA DENTAL	AMERICAN UNITED LIFE	YMCA MEMBERSHIP
Cash and investments - beginning	\$ 2,076	\$ -	\$ 3,066	\$ 657	\$ 334
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	12,202	162,223	64,104	6,586	4,336
Total receipts	<u>12,202</u>	<u>162,223</u>	<u>64,104</u>	<u>6,586</u>	<u>4,336</u>
Disbursements:					
Personal services	12,363	162,060	64,229	7,243	4,336
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>12,363</u>	<u>162,060</u>	<u>64,229</u>	<u>7,243</u>	<u>4,336</u>
Excess (deficiency) of receipts over disbursements	<u>(161)</u>	<u>163</u>	<u>(125)</u>	<u>(657)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,915</u>	<u>\$ 163</u>	<u>\$ 2,941</u>	<u>\$ -</u>	<u>\$ 334</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	AMERICAN FIDELITY	SUN LIFE	VOLUNTARY PERF	PAYROLL MISC W/H	GARNISHMENT
Cash and investments - beginning	\$ 605	\$ -	\$ -	\$ 4,285	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	49,631	29,569	25,874	-	5,844
Total receipts	49,631	29,569	25,874	-	5,844
Disbursements:					
Personal services	50,236	29,569	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	25,874	-	5,844
Total disbursements	50,236	29,569	25,874	-	5,844
Excess (deficiency) of receipts over disbursements	(605)	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 4,285	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	UNITED WAY	SUPPORT AND MISC.	LIT PROPERTY TAX RELIEF	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY
Cash and investments - beginning	\$ -	\$ -	\$ 363,961	\$ -	\$ -
Receipts:					
Taxes	-	-	7,269,045	3,973,160	1,807,095
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,673	27,190	-	-	-
Total receipts	1,673	27,190	7,269,045	3,973,160	1,807,095
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	3,973,160	1,713,751
Capital outlay	-	-	-	-	-
Other disbursements	1,673	27,190	7,075,632	-	-
Total disbursements	1,673	27,190	7,075,632	3,973,160	1,713,751
Excess (deficiency) of receipts over disbursements	-	-	193,413	-	93,344
Cash and investments - ending	\$ -	\$ -	\$ 557,374	\$ -	\$ 93,344

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT ECONOMIC DEVELOPMENT	YMCA RURAL TRANSIT	LOCAL EMER PLAN & R.T.K.	MIAMI CO SHERIFF RESERVE	VICTIMS ADVOCATE
Cash and investments - beginning	\$ -	\$ -	\$ 31,446	\$ 1,325	\$ 2,655
Receipts:					
Taxes	2,742,002	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	364,278	4,206	-	39,486
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>2,742,002</u>	<u>364,278</u>	<u>4,206</u>	<u>-</u>	<u>39,486</u>
Disbursements:					
Personal services	-	-	970	-	36,093
Supplies	-	-	-	-	53
Other services and charges	2,742,002	364,278	2,583	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>2,742,002</u>	<u>364,278</u>	<u>3,553</u>	<u>-</u>	<u>36,146</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>653</u>	<u>-</u>	<u>3,340</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,099</u>	<u>\$ 1,325</u>	<u>\$ 5,995</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CFDA 97.042 '19 EMPG SALARY	CFDA 20.600 SAVE-OPO	CFDA 97.042 EMA PERFORMANCE	BMV REMODEL HOLDING FUND	CFDA 16.034 ICJI SUPPLEMENTAL
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (41,137)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	28,972	2,692	29,282	-	66,344
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	25,000	-
Total receipts	28,972	2,692	29,282	25,000	66,344
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	28,972	2,692	7,737	25,000	2,577
Capital outlay	-	-	-	-	22,630
Other disbursements	-	-	-	-	-
Total disbursements	28,972	2,692	7,737	25,000	25,207
Excess (deficiency) of receipts over disbursements	-	-	21,545	-	41,137
Cash and investments - ending	\$ -	\$ -	\$ 21,545	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CFDA 93.268 MODERNA CLINIC	CFDA 14.228 OCRA COVID GRANT	ARP GRANT	EMA RADIO GRANT	CFDA 20.600 OPERATION PULLOVER
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (1,032)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	10,818	20,250	3,449,284	-	3,209
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	3,500	-
Total receipts	10,818	20,250	3,449,284	3,500	3,209
Disbursements:					
Personal services	10,793	-	757,276	-	-
Supplies	-	-	12,742	-	-
Other services and charges	25	20,250	2,189	3,500	2,082
Capital outlay	-	-	637,379	-	-
Other disbursements	-	-	-	-	-
Total disbursements	10,818	20,250	1,409,586	3,500	2,082
Excess (deficiency) of receipts over disbursements	-	-	2,039,698	-	1,127
Cash and investments - ending	\$ -	\$ -	\$ 2,039,698	\$ -	\$ 95

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	COMMUNITY CORR GRANT	SOIL & WATER GRANT	CRIMINAL JUSTICE EQUIP GRANT	IDJ COMM SUPER GRANT	SHERIFF DUKES FOUNDATION GRANT
Cash and investments - beginning	\$ -	\$ 668	\$ (3,348)	\$ 127,308	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	222,852	-	-	-	7,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	18,000	3,348	-	-
Total receipts	222,852	18,000	3,348	-	7,000
Disbursements:					
Personal services	220,955	18,515	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	7,000
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	220,955	18,515	-	-	7,000
Excess (deficiency) of receipts over disbursements	1,897	(515)	3,348	-	-
Cash and investments - ending	\$ 1,897	\$ 153	\$ -	\$ 127,308	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	COMM CORRECTIONS GRANT 2020	IN DOC PROBATION GRANT	PROBATION DUKES FOUNDATION	CFDA 16.585 DRUG COURT GRANT	COMM CORR DRUG COURT GRANT
Cash and investments - beginning	\$ 601	\$ 17,587	\$ -	\$ 2,758	\$ 1,576
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	125,575	9,600	-	264,996
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,304	176,631	-	-	-
Total receipts	1,304	302,206	9,600	-	264,996
Disbursements:					
Personal services	-	91,774	-	-	81,563
Supplies	-	291	-	-	276
Other services and charges	-	2,546	9,600	2,678	159,129
Capital outlay	-	1,475	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	96,086	9,600	2,678	240,968
Excess (deficiency) of receipts over disbursements	1,304	206,120	-	(2,678)	24,028
Cash and investments - ending	\$ 1,905	\$ 223,707	\$ -	\$ 80	\$ 25,604

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	PROBLEM SOLVING COURT GRANT	DOC CRRP	2021 DOC CRRP	LR & BRIDGE MATCHING GRANT '20	COVID TESTING SITE GRANT
Cash and investments - beginning	\$ 6,027	\$ 15,881	\$ -	\$ 29,482	\$ 77,646
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	72,200	-	40,320
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	8	-	-	260
Total receipts	-	8	72,200	-	40,580
Disbursements:					
Personal services	-	-	-	-	109,010
Supplies	-	-	-	-	8,601
Other services and charges	1,465	15,183	56,154	-	112
Capital outlay	228	-	-	29,482	503
Other disbursements	4,334	-	-	-	-
Total disbursements	6,027	15,183	56,154	29,482	118,226
Excess (deficiency) of receipts over disbursements	(6,027)	(15,175)	16,046	(29,482)	(77,646)
Cash and investments - ending	\$ -	\$ 706	\$ 16,046	\$ -	\$ -

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CFDA 93.788 SIM OPIOID GRANT	DUKES FOUNDATION-HEALTH GRANT	VAPE TEST GRANT	'20 NICF HEALTH GRANT
Cash and investments - beginning	\$ 111,650	\$ 433	\$ 500	\$ 5,250
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	60,000	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	35,846	-	-	5,083
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	433	-	167
Other disbursements	-	-	-	-
Total disbursements	<u>35,846</u>	<u>433</u>	<u>-</u>	<u>5,250</u>
Excess (deficiency) of receipts over disbursements	<u>24,154</u>	<u>(433)</u>	<u>-</u>	<u>(5,250)</u>
Cash and investments - ending	<u>\$ 135,804</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>

MIAMI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	'21 NICF HEALTH GRANT	CFDA 93.323 COVID TEST SITE #2	'21 ADMIN HEALTH GRANT	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 28,594,993
Receipts:				
Taxes	-	-	-	58,497,261
Licenses and permits	-	-	-	14,095
Intergovernmental receipts	6,000	100,000	141,657	17,147,901
Charges for services	-	-	-	1,884,629
Fines and forfeits	-	-	-	119,724
Other receipts	-	-	-	17,910,587
Total receipts	6,000	100,000	141,657	95,574,197
Disbursements:				
Personal services	3,700	26,992	-	24,018,542
Supplies	-	-	-	2,304,951
Other services and charges	-	-	-	41,551,408
Capital outlay	2,300	-	-	3,669,964
Other disbursements	-	-	-	20,003,653
Total disbursements	6,000	26,992	-	91,548,518
Excess (deficiency) of receipts over disbursements	-	73,008	141,657	4,025,679
Cash and investments - ending	\$ -	\$ 73,008	\$ 141,657	\$ 32,620,672

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OTHER INFORMATION

MIAMI COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,476,669</u>	<u>\$ 1,708,388</u>

MIAMI COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Miami County Building Corporation	New Jail	\$ 1,043,000	07/01/16	01/01/33
Pitney Bowes	Mailer System	4,716	07/07/14	06/18/22
Republic First National	Highway Equipment	310,756	10/30/18	10/30/23
US Bank	Purdue Extension	<u>2,091</u>	12/20/18	12/20/23
Total governmental activities		<u>1,360,563</u>		
Total of annual lease payments		<u>\$ 1,360,563</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	\$ 4,218,462	\$ 321,301
Totals		<u>\$ 4,218,462</u>	<u>\$ 321,301</u>

MIAMI COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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	\$ 140,398
Infrastructure	61,871,818
Buildings	26,710,349
Improvements other than buildings	93,152
Machinery, equipment, and vehicles	<u>7,177,314</u>
Total governmental activities	<u>95,993,031</u>
Total capital assets	<u>\$ 95,993,031</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/>.