

**MIAMI COUNTY, KANSAS**  
Paola, Kansas

**FINANCIAL STATEMENTS  
AND  
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

**December 31, 2013**

# MIAMI COUNTY, KANSAS

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## REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

County Commissioners  
Miami County, Paola, Kansas

### Report on Financial Statement

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Miami County, Kansas and related municipal entity, as of and for the year ended December 31, 2013 and the related notes to the financial statement.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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 the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of 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 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 entity'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 entity's internal controls. 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.

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

As described in Note C of the financial statement, the financial statement is prepared by Miami County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, 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 C 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 of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Miami County, Kansas as of December 31, 2013, or changes in financial position and cash flows therefor for the year then ended.

### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Miami County, Kansas as of December 31, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

### ***Report on Regulatory Basis Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, schedule of funds on deposit compared with depository coverage and reconciliation of 2012 tax rolls (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 24, 2014, on our consideration of Miami County, Kansas'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 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 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 Miami County, Kansas's internal control over financial reporting and compliance.

### ***Prior Year Comparative***

The 2012 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not required part of the 2013 basic financial statement upon which we rendered an unmodified opinion dated April 24, 2014. The 2012 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2012 comparative information is the responsibility of the management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 basic financial statement. The 2012 comparative information was subjected to the auditing procedures applied in the audit of the 2012 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 basic financial statement or to the 2012 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United State of America. In our opinion, the 2012 comparative information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note C.

*Agler & Gaeddert, Chartered*

Agler & Gaeddert, Chartered  
April 24, 2014

**Miami County, Kansas**

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
For Year Ended December 31, 2013

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>
<b>Governmental type funds</b>				
General Fund	\$ 2,270,890	\$ 4,018	\$ 13,101,019	\$ 13,731,586
<b>Special Purpose Funds</b>				
Road and Bridge	1,124,193	0	6,298,705	6,166,557
Solid Waste	86,723	0	573,350	568,005
County Fuel System	152,684	0	867,624	856,270
Club Estates #1 Sewer	16,460	0	17,257	14,065
Club Estates #1 Lights	8,646	0	0	1,108
Walnut Creek #3 Sewer	7,709	0	16,910	15,088
Bucyrus Sewer	1,205	0	35,840	32,737
911 Emergency Wireless	90,487	0	220,380	121,321
Law Enforcement Trust	7,409	0	3,765	5,380
Carry Concealed Weapon	4,987	0	10,400	9,152
County Wide Reappraisal	28,125	373	456,673	459,077
Motor Vehicle Operating	0	0	294,539	294,539
Offender Registration	9,261	0	7,900	2,068
Special Building	400	0	0	0
Special Bridge	24,629	0	724,878	715,664
Special Economic Development Reserve	70,000	0	16,000	0
Road and Bridge Special Machinery	52,554	0	317,131	46,600
Equipment Reserve	445,303	0	124,704	154,725
Special Technology	800	0	225,000	215,221
Special Building Improvement	451,172	0	19,800	29,563
Special Retirement	120,000	0	0	0
Special Tax Refund	46,809	0	0	0
Club Estate Sewer Reserve	23,076	0	5,000	0
Walnut Creek Sewer Reserve	42,404	0	0	8,404
Airport Hangar	9,762	0	11,955	10,298
Fire District No. 1 Maintenance	80,419	614	583,762	575,963
Fire District No. 2 Maintenance	23,768	0	157,216	156,523
Fire District No. 1 Special Machinery	845,769	0	262,807	74,227
Fire District No. 2 Special Machinery	157,246	0	0	0
Special Alcohol Control	43,017	0	38,152	35,000
Special Drug Forfeiture	1,114	0	0	0
Bucyrus Lights	313	0	3,044	3,180
Hillsdale Lights	0	0	6,538	6,538
Sales tax - Jail Project	0	0	76,658	25,000
1/4 Cent Sales Tax	77,350	0	914,458	889,841
Local Environmental Protection Plan	180	0	0	180
Community Corrections	80,927	36	400,028	356,610
Juvenile Justice Authority	53,789	104	433,833	452,415
Micro Loan Program	26,367	0	0	0
Sheriff Grant	2,048	0	0	2,045
Cops for Tots	35,038	25	9,908	15,141
Sheriff's Support Program	336	0	4,374	3,375

The accompanying notes are an integral part of this statement.

<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 1,644,341	\$ 723,277	\$ 2,367,618
1,256,341	414,171	1,670,512
92,068	42,500	134,568
164,038	122	164,160
19,652	1,269	20,921
7,538	95	7,633
9,531	487	10,018
4,308	2,731	7,039
189,546	7,498	197,044
5,794	133	5,927
6,235	0	6,235
26,094	15,991	42,085
0	9,592	9,592
15,093	0	15,093
400	0	400
33,843	1,034	34,877
86,000	0	86,000
323,085	46,600	369,685
415,282	11,748	427,030
10,579	5,423	16,002
441,409	0	441,409
120,000	0	120,000
46,809	0	46,809
28,076	0	28,076
34,000	3,976	37,976
11,419	169	11,588
88,832	42,837	131,669
24,461	0	24,461
1,034,349	0	1,034,349
157,246	0	157,246
46,169	0	46,169
1,114	0	1,114
177	266	443
0	0	0
51,658	0	51,658
101,967	0	101,967
0	0	0
124,381	22,190	146,571
35,311	23,544	58,855
26,367	0	26,367
3	0	3
29,830	5,638	35,468
1,335	0	1,335

**Composition of ending cash**

Cash on hand and checks	\$ 1,615,078
<b>Bank deposits</b>	
Checking/Savings	36,947,616
Schedule 3 accounts not on books	234,834
Component Unit:	
Miami County Extension Council	<u>98,442</u>
Total cash and investments	38,895,970
Agency funds per Schedule 3	<u>(26,767,906)</u>
	<u>\$ 12,128,064</u>

**Miami County, Kansas**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
For Year Ended December 31, 2013**

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>
<b>Debt Service Funds</b>				
Bond and interest	\$ 56,494	\$ 0	\$ 2,696,853	\$ 2,677,572
<b>Capital Projects Funds</b>				
New Projects	3,904,599	23,800	1,879,786	2,138,743
<b>Related Municipal Entity</b>				
Miami County Extension Council	<u>113,078</u>	<u>0</u>	<u>301,159</u>	<u>315,795</u>
<b>Total reporting entity (excluding agency funds)</b>	<u>\$ 10,597,540</u>	<u>\$ 28,970</u>	<u>\$ 31,117,406</u>	<u>\$ 31,185,576</u>

The accompanying notes are an integral part of this statement.

<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 75,775	\$ 3,250	\$ 79,025
3,669,442	185,183	3,854,625
<u>98,442</u>	<u>0</u>	<u>98,442</u>
<u>\$ 10,558,340</u>	<u>\$ 1,569,724</u>	<u>\$ 12,128,064</u>

# MIAMI COUNTY, KANSAS

## NOTES TO FINANCIAL STATEMENTS

December 31, 2013

### NOTE A. MUNICIPAL REPORTING ENTITY

The Miami County, Kansas operates under a five member form of government. These financial statements present the government and its related municipal, entities for which the government is considered to be financially accountable. The related municipal entities noted below have a December 31 year end and are included in the County's reporting entity because they benefit the County or its constituents.

#### *Related Municipal Entities*

The Miami County Public Building Commission was established to acquire sites and or construct or reconstruct buildings, purchase equipment or furnish buildings to be utilized for the housing and accommodation of county offices and county businesses. The board members of this entity are the county commissioners of Miami County. The Public Building Commission activity is included in the bond and interest fund since the only activity was the payments made on bonds

The Miami County Extension Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the county. The Council is an elected nine-member executive board. The County annually provides significant operating subsidies to the Council. The Council is presented as special purpose fund. Financial statements may be obtained from the Extension Council Office located at 104 S. Brayman, Paola, Kansas.

### NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the County are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The County potentially could have the following types of funds.

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Funds** – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

**Business Fund** – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.).

**Trust Fund** – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipality reporting entity scholarship funds, etc).

**Agency Fund** – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county tax collection accounts, etc.).

## MIAMI COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENTS

December 31, 2013

#### NOTE C. BASIS OF ACCOUNTING

*Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America* - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

Miami County, Kansas has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

#### NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

**Adjustment for Qualifying Budget Credits** – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

# MIAMI COUNTY, KANSAS

## NOTES TO FINANCIAL STATEMENTS

December 31, 2013

### NOTE D. BUDGETARY INFORMATION - continued

A legal operating budget is not required for the following special purpose funds:

Law Enforcement Trust	Special Retirement	Environmental Protection Plan
Carry Concealed Weapon	Special Tax	Micro Loan Program
Offender Registration	Club Estate Sewer Reserve	Sheriff Grant
Special Building	Walnut Creek Sewer Reserve	Cops for Tots
Special Economic Development Reserve	Fire District No. 2 Special Machinery	Sheriff's Support Program
Road & Bridge Special Machinery	Special Drug Forfeiture	Miami County Extension Council
Special Building Improvement	Sales Tax- Jail Project	

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

### NOTE E. CASH AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The County rates investments (if any) as noted.

*Concentration of credit risk* - State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County has no investments other than money markets and certificates of deposit.

*Custodial credit risk – deposits*: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at December 31, 2013.

At December 31, 2013, the carrying amount of the County's bank deposits was \$38,797,517 (which includes petty cash funds) and the bank balance was \$37,671,218. The bank balance was held by three banks resulting in a concentration of credit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$523,370 was covered by federal depository insurance, and \$36,618,222 was collateralized with securities held by the pledging financial institution's agents in the County's name. \$529,626 was not collateralized as of December 31, 2013.

At December 31, 2013, the carrying amount of the Miami County Extension Council bank deposits was \$98,442 and the bank balance was \$117,632. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$117,632 was covered by federal depository insurance.

*Custodial credit risk – investments*: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The County had no such investments at year end.

**MIAMI COUNTY, KANSAS**

**NOTES TO FINANCIAL STATEMENTS**

December 31, 2013

**NOTE F. LONG-TERM DEBT**

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>		
<b>GO Bonds:</b>						
Series 2000-A	5.13%	10/02/00	350,000	10/02/40		
Series 2003-A	2.00 to 4.5%	11/15/03	6,210,000	09/01/23		
<b>Revenue Bonds:</b>						
Series 2008	2.55-4.30%	08/01/08	4,005,000	09/01/24		
Series 2008	3.70-4.00%	06/01/08	2,305,000	09/01/16		
Series 2010A	1.50-2.50%	03/01/10	3,755,000	09/01/17		
Series 2013	2.00-2.90%	07/24/13	1,355,000	09/01/23		
<b>Revolving Loan</b>						
KDOT Loan	3.63%	07/17/06	2,250,000	08/01/18		
	Balance			Balance		
	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance /End of Year</u>	<u>Interest Paid</u>	
<b>GO Bonds:</b>						
Series 2000-A	\$ 295,000	\$ 0	\$ 5,000	\$ 290,000	\$ 15,119	
Series 2003-A	2,070,000	0	2,070,000	0	81,105	
<b>Revenue Bonds:</b>						
Series 2008	3,270,000	0	210,000	3,060,000	139,318	
Series 2008	885,000	0	390,000	495,000	35,130	
Series 2010A	2,515,000	0	645,000	1,870,000	48,250	
Series 2013	0	1,355,000	0	1,355,000	0	
<b>Revolving Loan</b>						
KDOT Loan	1,554,046	0	233,103	1,320,943	61,851	
KDOT Loan	314,425	0	164,361	150,064	11,265	
	<u>\$ 10,903,471</u>	<u>\$ 1,355,000</u>	<u>\$ 3,717,464</u>	<u>\$ 8,541,007</u>	<u>\$ 392,038</u>	
<b>Principal:</b>						
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
GO Bonds	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Revenue Bonds	1,735,000	805,000	835,000	820,000	340,000	
KDOT Loans	393,027	253,241	263,953	275,118	285,668	
	<u>\$ 2,133,027</u>	<u>\$ 1,063,241</u>	<u>\$ 1,103,953</u>	<u>\$ 1,100,118</u>	<u>\$ 630,668</u>	
	<u>2019-2023</u>	<u>2024-2028</u>	<u>2029-2033</u>	<u>2034-2038</u>	<u>2039-2041</u>	<u>Total</u>
GO Bonds:	\$ 35,000	\$ 50,000	\$ 60,000	\$ 80,000	\$ 40,000	\$ 290,000
Revenue Bonds:	1,900,000	345,000	0	0	0	6,780,000
KDOT Loans	0	0	0	0	0	1,471,007
	<u>\$ 1,935,000</u>	<u>\$ 395,000</u>	<u>\$ 60,000</u>	<u>\$ 80,000</u>	<u>\$ 40,000</u>	<u>\$ 8,541,007</u>

**MIAMI COUNTY, KANSAS**

**NOTES TO FINANCIAL STATEMENTS**

December 31, 2013

**NOTE F. LONG-TERM DEBT - continued**

Interest:	2014	2015	2016	2017	2018
GO Bonds	\$ 14,863	\$ 14,606	\$ 14,389	\$ 14,094	\$ 13,838
Revenue Bonds	188,498	156,273	135,633	113,318	91,068
KDOT Loans	58,021	42,904	32,825	22,319	11,370
	<u>\$ 261,382</u>	<u>\$ 213,783</u>	<u>\$ 182,847</u>	<u>\$ 149,731</u>	<u>\$ 116,276</u>

	2019-2023	2024-2028	2029-2033	2034-2038	2039-2041	Total
GO Bonds:	\$ 65,124	\$ 53,871	\$ 40,765	\$ 23,075	\$ 3,078	\$ 257,703
Revenue Bonds:	279,158	15,180	0	0	0	979,128
KDOT Loans	0	0	0	0	0	167,439
	<u>\$ 344,282</u>	<u>\$ 69,051</u>	<u>\$ 40,765</u>	<u>\$ 23,075</u>	<u>\$ 3,078</u>	<u>\$ 1,404,270</u>

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At December 31, 2013, the statutory limit for the County was in excess of \$11,596,429 providing a debt margin of \$11,306,429.

**NOTE G. INTERFUND TRANSFERS**

Operating transfers were as follows:

Transfers from:	Transfers to:	Statutory Authority	Amount
General Fund	Bucyrus Sewer	K.S.A. 19-120	\$ 22,000
General Fund	Special Technology	K.S.A. 19-119	225,000
General Fund	Special Economic Development	K.S.A. 19-119	16,000
Road & Bridge	Capital Projects	K.S.A. 19-120	177,381
Club Estates #1 Sewer	Club Estates Sewer Reserve	K.S.A. 12-197	5,000
County -Wide Appraisal	Equipment Reserve	K.S.A. 19-120	67,400
Special Bridge	Capital Projects	K.S.A. 19-120	671,433
Airport Hangar	Capital Projects	K.S.A. 19-120	5,000
Fire District No. 1 Maintenance	Fire District No. 1 Special Machinery	K.S.A. 19-119	262,807
Capital Projects	Road & Bridge	K.S.A. 19-120	9,800
1/4 Cent Sales Tax	Capital Projects	K.S.A. 12-197	889,841
Sales Tax - Jail Project	Capital Projects	K.S.A. 19-119	25,000

**MIAMI COUNTY, KANSAS**

**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2013

**NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPEARTIONS**

*Other Post Employment Benefits:*

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (CORBA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

The County offers its employees two deferred compensation plans created in accordance with the Internal Revenue Service Code Section 457. The plans are available to all County employees. The Plans permit employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, of unforeseeable emergency.

The County has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Service Code. All employees of the County working 20 or more hours per week are eligible to participate in the plan beginning the first day of a pay period following coincidental with an employee's satisfaction of eligibility requirements of any Optional Benefit Plan. Each participant may elect to reduce his or her salary, subject to the limitations of the Individual Optional Benefit plans, to purchase benefits offered through the Plan. All benefits offered through the plan involve insurance coverage, dependent care reimbursements and health expense reimbursements.

*Compensated Absences:*

Employees can accrue vacation leave on a daily basis. Vacation leave accrues for an employee based on the following schedule:

<u>Years of continuous employment</u>	<u>0-10</u>	<u>Over 10</u>	<u>Over 15</u>
<b>EMS Personnel:</b>			
Hours accrued per day	.394521	.493151	.591781
Hours accrued per year	144	180	216
<b>All Other Personnel:</b>			
Hours accrued per day	.263014	.328767	.394521
Hours accrued per year	96	120	144
Maximum Accumulation per year	160	160	160
Minimum Hours for one-time leave	.25	.25	.25
Maximum Hours for one-time leave	160	160	160

Part-time employees working at least 20 hours per week for 50% of the regularly scheduled work period accrue vacation proportionally to the percentage of time worked.

Upon termination, any employee shall be compensated for all accumulated unused vacation leave at their rate of pay up to 160 hours.

For sick leave full-time employees earn 96 working hours of sick leave for each full year of service. Full-time employees may accrue a maximum of 960 hours of sick leave. Classified part-time employees earn sick leave proportionally to the percentage of time worked, not to exceed 960 hours. EMS employees shall accrue 144 hours of sick leave for each full year of service, not to exceed 1,280 hours.

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2013

**NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPEARTIONS - continued**

*Compensated Absences:*

Upon termination, an employee in good standing with a minimum of two years of service shall be compensated for 3% per year up to 50% of the employee's accumulated sick time. Employees retiring from the County shall be compensated for 4% per year up to 100% of the employee's accumulated sick time. Sick leave paid out under this plan for the year ended December 31, 2013 was \$68,142.

There is no accrual for vacation or sick leave in these financial statements.

*Operating Leases:*

The County has entered into lease agreements of the use of certain equipment and office space in accordance with K.S.A. 72-8225. The future minimum payments on these leases are as follows:

<u>Year</u>	<u>Amount</u>
2014	\$ 116,370
2015	99,860
2016	30,513
2017	20,034
2018	9,377
2019-2022	<u>37,510</u>
	<u>\$ 313,664</u>

The rental expense for the year ended December 31, 2013 was \$145,700.

**NOTE I. DEFINED BENEFIT PENSION PLAN**

*Plan description* - The Miami County, Kansas participates in the Kansas Public Employees Retirement System (KPERS) which is a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

*Funding policy* - KSA 74-4919 and K.S.A. 74-4921 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is Tier 1 or Tier 2 member. The Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

**NOTE J. RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

**MIAMI COUNTY, KANSAS**

**NOTES TO FINANCIAL STATEMENTS**

December 31, 2013

**NOTE K. CAPITAL PROJECTS**

<u>Project Name</u>	<u>Project Authorization</u>	<u>Project Expenditures</u>
Bridge P - 13.4 on Oak Grove Road	90,000	24,334
287th & OKC road Intersection	300,431	291,135
FAS 385 Replacement - Metcalf	349,474	347,891
BR 10-U.3 on 327th St over Middle Creek	250,000	0
BR M.5-19.6 Lone Elm Rd.	175,000	41,988
FAS 300 Bridge 255th St Bridge Replacement	980,000	854,301
BR Y.5-21.6 State Line Rd	190,000	29,786
FAS 490 Bridge 303rd St.	1,135,000	46,198
BR U.5-14.2 Rogers Rd.	1,025,000	0
FAS 360 Bridge 247th St. Bridge Redeck	670,000	0
Airport Master Plan	140,900	127,932
BR F-O.7 Crescent Hill S of 399th Replace	447,162	142,325
Culvert Replacement Waverly Rd. s/o R&B	75,000	47,280
Culvert Replacement Mission Bellview n/o	75,000	19,055
Bridge 1-C.8 399th Street	135,000	78,437
223rd Street Road Reconstruction	759,000	117,129
Bridge D-12.2 Indianapolis Rd n/o 311th St	40,000	36,905
Bridge FAS-280 Re-Deck Hospital Dr s/o 311	500,000	4,460
Culvert 1-R.9 on 399th	150,000	7,700
Bridge FAS 390 Hedge Lane s/o 311th St	110,000	14,145
BR D-1.1 N/O 399th on Indianapolis	90,000	3,830
Bridge 15-B.9 287th St w/o Pressonville Rd	150,000	0
Bridge C-3.6.Pressonville Rd n/o 379th	150,000	0
BNSF Gaurd rail - Spring Hill	39,324	9,800
Bridge FAS 630 223rd Street	1,400,000	3,150
Bridge FAS 592 on 311th - Deck Overlay	100,000	0
Airport Pavement Sealcoat 10/90 FAA Split	235,800	0
Miami County Jail Project	25,000	5,567

**NOTE L. OTHER INFORMATION**

*Reimbursed Expenses:* The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

*Compliance with Kansas Statutes:* References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the State Director of Accounts and Reports and interpretation by the legal representative of the municipality.

The County has exceeded budget in the following fund: Motor Vehicle Operating. See following schedules for details. The county was also under secured at one bank as of December 31, 2013.

*Subsequent Events:* The County evaluated subsequent events through April 24, 2014, the date the financial statements were available to be issued. No subsequent events were identified which require disclosure.

**SUPPLEMENTARY INFORMATION**

**Miami County, Kansas**

**Schedule 1**

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
(Budgeted Funds Only)  
For Year Ended December 31, 2013

	<u>Certified Budget</u>	<u>Adjustment for Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
<b>Governmental type funds</b>					
General Fund	\$ 15,239,280	0	\$ 15,239,280	\$ 13,731,586	\$ (1,507,694)
<b>Special Revenue Funds</b>					
Road and Bridge	7,046,269	0	7,046,269	6,166,557	(879,712)
Solid Waste	997,316	0	997,316	568,005	(429,311)
County Fuel System	995,000	0	995,000	856,270	(138,730)
Club Estates #1 Sewer	14,450	0	14,450	14,065	(385)
Club Estates #1 Lights	1,408	0	1,408	1,108	(300)
Walnut Creek #3 Sewer	15,150	0	15,150	15,088	(62)
Bucyrus Sewer	42,000	0	42,000	32,737	(9,263)
911 Emergency Wireless	135,093	0	135,093	121,321	(13,772)
County Wide Reappraisal	459,093	0	459,093	459,077	(16)
Motor Vehicle Operating	290,500	0	290,500	294,539	4,039
Special Bridge	730,000	0	730,000	715,664	(14,336)
Equipment Reserve	285,000	0	285,000	154,725	(130,275)
Special Technology	336,687	0	336,687	215,221	(121,466)
Airport Hangar	11,270	0	11,270	10,298	(972)
Fire District					
No. 1 Maintenance	662,020	0	662,020	575,963	(86,057)
No. 2 Maintenance	172,982	0	172,982	156,523	(16,459)
No. 1 Special Machinery	475,000	0	475,000	74,227	(400,773)
Special Alcohol Control	35,000	0	35,000	35,000	0
Bucyrus Lights	3,300	0	3,300	3,180	(120)
Hillsdale Lights	7,150	0	7,150	6,538	(612)
1/4 Cent Sales Tax	890,000	0	890,000	889,841	(159)
Community Corrections	494,559	0	494,559	356,610	(137,949)
Juvenile Justice Authority	514,370	0	514,370	452,415	(61,955)
<b>Debt Service Funds</b>					
Bond and interest	2,699,651	0	2,699,651	2,677,572	(22,079)
<b>Capital Project Funds</b>					
New Projects	3,320,767	0	3,320,767	2,138,743	(1,182,024)

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2a**

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the year ended December 31, 2013

(With Comparative Actual totals for the Prior Year Ended December 30, 2012)

			<u>2013</u>		
	<u>2012</u>		<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>				<u>Over</u>
					<u>(Under)</u>
<b>Cash receipts</b>					
<b>Taxes and shared revenue</b>					
Ad Valorem tax	\$ 8,158,346	\$	\$ 8,155,370	\$ 8,426,135	\$ (270,765)
Delinquent tax	225,149		174,527	225,000	(50,473)
Motor vehicle tax	927,244		969,976	929,195	40,781
Recreational vehicle tax	19,801		18,363	19,470	(1,107)
16/20M vehicle tax	24,653		23,305	25,601	(2,296)
Local alcoholic liquor fund	4,807		10,112	5,000	5,112
Compensating use tax	0		0	65,000	(65,000)
Local sales tax	541,908		558,993	497,000	61,993
In lieu of taxes	34,588		36,400	33,000	3,400
911 telephone tax	10,104		0	0	0
<b>Licenses, Permits and Fees</b>					
Licenses, permits and fees	1,047,719		1,102,591	986,726	115,865
Fees for services	0		16,757	300	16,457
<b>Charges for services</b>					
Emergency medical services	1,019,236		1,092,378	1,092,502	(124)
Fuel sales	172,035		113,164	205,000	(91,836)
Rent	15,945		14,978	32,500	(17,522)
<b>Interest on investments</b>	132,652		104,640	125,000	(20,360)
<b>Penalties &amp; interest</b>	172,719		183,013	200,000	(16,987)
<b>Grants</b>	221,104		267,987	239,205	28,782
<b>Miscellaneous</b>	159,451		210,098	41,725	168,373
<b>Reimbursements</b>	46,559		45,246	63,500	(18,254)
<b>Open records copies</b>			3,121		
<b>Operating transfers</b>	94,824		0	85,430	(85,430)
	<u>13,028,844</u>		<u>13,101,019</u>	<u>\$ 13,297,289</u>	<u>\$ (199,391)</u>
<b>Total cash receipts</b>					
<b>Expenditures</b>					
County Administrator	175,223		174,835	\$ 178,173	\$ (3,338)
Human resources	144,461		147,351	150,663	(3,312)
Information systems	96,939		79,560	115,058	(35,498)
Building & grounds	239,567		258,266	264,127	(5,861)
Appraiser	95,491		63,693	110,765	(47,072)
Building inspection	151,043		204,551	236,510	(31,959)
Codes court	908		425	3,600	(3,175)
County attorney	341,322		342,183	356,173	(13,990)
County clerk	160,061		142,013	169,213	(27,200)
County commissioners	134,400		139,326	143,711	(4,385)
County counselor	85,441		95,266	99,157	(3,891)
County-wide services	284,764		311,972	971,588	(659,616)

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2a

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For the year ended December 31, 2013  
 (With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	2013			Variance Over (Under)
	2012 Actual	Actual	Budget	
<b>Expenditures - continued</b>				
District court	\$ 295,387	\$ 317,448	\$ 324,835	\$ (7,387)
Environmental health	56,904	0	0	0
Health department	420,802	420,838	481,201	(60,363)
Noxious weed	98,463	143,883	146,322	(2,439)
Household hazardous waste	9,747	6,983	22,550	(15,567)
Land information mgmt. office	129,930	98,790	140,084	(41,294)
Planning and development	115,152	120,009	132,229	(12,220)
Register of deeds	177,825	163,320	170,445	(7,125)
County Sheriff	2,242,766	2,275,106	2,171,357	103,749
Emergency management	73,564	84,476	83,684	792
Jail operations	1,113,913	1,043,289	1,012,133	31,156
Soil conservation	44,385	44,385	44,385	0
County Treasurer	209,063	210,591	231,885	(21,294)
Administrative election	162,053	121,417	142,587	(21,170)
Emergency medical services	1,836,722	1,864,872	1,890,431	(25,559)
Employee benefit	3,174,098	3,284,873	3,618,702	(333,829)
Property/casualty insurance	240,940	264,117	231,125	32,992
Parks and recreation	0	0	10,000	(10,000)
Prosecuting attorney training fund	1,872	3,251	3,200	51
Airport	180,362	146,684	225,165	(78,481)
Economic Development	97,859	99,782	110,504	(10,722)
Elderly services	159,892	159,892	159,892	0
Extension Council	220,716	220,716	220,716	0
Fair premiums	30,200	30,200	30,200	0
Fair building and maintenance	26,800	26,800	26,800	0
Historical Society	22,076	22,076	22,076	0
Mental health	202,555	202,555	202,555	0
Mental retardation	132,792	132,792	132,792	0
Operating transfers	244,000	263,000	452,687	(189,687)
<b>Total expenditures</b>	<u>13,630,458</u>	<u>13,731,586</u>	<u>\$ 15,239,280</u>	<u>\$ (1,507,694)</u>
Receipts over (under) expenditures	<u>(601,614)</u>	<u>(630,567)</u>		
Unencumbered cash, beginning of year	2,870,778	2,270,890		
Prior year cancelled encumbrances	<u>1,726</u>	<u>4,018</u>		
Unencumbered cash, end of year	<u>\$ 2,270,890</u>	<u>\$ 1,644,341</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2b

SPECIAL PURPOSE FUNDS  
ROAD AND BRIDGE FUND - 203  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	2013			Variance Over (Under)
	2012 Actual	Actual	Budget	
<b>Cash receipts</b>				
<b>Taxes and shared revenue</b>				
Current tax	\$ 2,697,559	\$ 2,721,223	\$ 2,748,652	\$ (27,429)
Delinquent tax	81,159	59,100	90,000	(30,900)
Motor vehicle tax	320,182	321,193	306,314	14,879
Recreational vehicle tax	6,816	6,077	6,419	(342)
In lieu of taxes	838	1,471	0	1,471
Special city/county gas tax	1,102,842	1,087,603	1,150,000	(62,397)
Local sales tax	1,625,724	1,676,979	1,650,000	26,979
<b>Fees</b>	9,801	25,348	73,125	(47,777)
<b>Miscellaneous</b>	4,375	294,181	8,439	285,742
<b>Reimbursements</b>	88,922	95,730	0	95,730
<b>Operating transfers</b>	184,658	9,800	0	9,800
Total cash receipts	<u>6,122,876</u>	<u>6,298,705</u>	<u>\$ 6,032,949</u>	<u>\$ 265,756</u>
<b>Expenditures</b>				
Personnel services	1,881,755	1,940,353	\$ 1,972,369	\$ (32,016)
Contractual services	169,636	205,275	224,950	(19,675)
Commodities	2,584,743	2,589,429	2,962,750	(373,321)
Vehicle expenses	876,069	992,071	956,200	35,871
Capital outlay	714,828	262,048	680,000	(417,952)
Operating transfers	250,000	177,381	250,000	(72,619)
Total expenditures	<u>6,477,031</u>	<u>6,166,557</u>	<u>\$ 7,046,269</u>	<u>\$ (879,712)</u>
Receipts over (under) expenditures	(354,155)	132,148		
Unencumbered cash, beginning of year	1,477,990	1,124,193		
Prior year cancelled encumbrances	<u>358</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 1,124,193</u>	<u>\$ 1,256,341</u>		

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2c**

SPECIAL PURPOSE FUNDS  
SOLID WASTE FUND - 207  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)

		<u>2013</u>		
	2012	Actual	Budget	Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Fees	\$ 514,064	\$ 524,893	\$ 525,000	\$ (107)
Tires	7,356	3,324	16,500	(13,176)
Sale of property	0	11,000	6,850	4,150
Construction demo/brush	27,670	31,802	160,000	(128,198)
Scrap iron	1,397	2,331	5,000	(2,669)
	<u>550,487</u>	<u>573,350</u>	<u>\$ 713,350</u>	<u>\$ (140,000)</u>
<b>Expenditures</b>				
Personnel services	39,930	18,653	\$ 33,366	\$ (14,713)
Contractual services	560,733	548,682	963,100	(414,418)
Commodities	195	670	850	(180)
	<u>600,858</u>	<u>568,005</u>	<u>\$ 997,316</u>	<u>\$ (429,311)</u>
Receipts over (under) expenditures	(50,371)	5,345		
Unencumbered cash, beginning of year	<u>137,094</u>	<u>86,723</u>		
Unencumbered cash, end of year	<u>\$ 86,723</u>	<u>\$ 92,068</u>		

**Miami County, Kansas**

**Schedule 2d**

SPECIAL PURPOSE FUNDS  
 COUNTY FUEL SYSTEM FUND - 211  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For Year Ended December 31, 2013  
 (With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	<b>2012</b>	<b>2013</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Actual</b>	
<b>Cash receipts</b>				
<b>Reimbursements</b>	\$ 832,136	\$ 867,624	\$ 1,100,000	\$ (232,376)
Total cash receipts	<u>832,136</u>	<u>867,624</u>	<u>\$ 1,100,000</u>	<u>\$ (232,376)</u>
<b>Expenditures</b>				
Contractual services	47,089	20,121	\$ 0	\$ 20,121
Items for resale	763,615	807,890	0	807,890
Vehicle expense	<u>30,483</u>	<u>28,259</u>	<u>995,000</u>	<u>(966,741)</u>
Total expenditures	<u>841,187</u>	<u>856,270</u>	<u>\$ 995,000</u>	<u>\$ (138,730)</u>
Receipts over (under) expenditures	(9,051)	11,354		
Unencumbered cash, beginning of year	<u>161,735</u>	<u>152,684</u>		
Unencumbered cash, end of year	\$ <u>152,684</u>	\$ <u>164,038</u>		

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2e**

SPECIAL PURPOSE FUNDS  
 CLUB ESTATES #1 SEWER FUND - 230  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For Year Ended December 31, 2013  
 (With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
Special assessments	\$ 15,091	\$ 17,257	\$ 15,500	\$ 1,757
<b>Expenditures</b>				
Contractual	7,771	7,821	\$ 7,500	\$ 321
Commodities	1,579	1,244	1,950	(706)
Operating transfer	5,000	5,000	5,000	0
Total expenditures	14,350	14,065	\$ 14,450	\$ (385)
Receipts over (under) expenditures	741	3,192		
Unencumbered cash, beginning of year	15,719	16,460		
Unencumbered cash, end of year	\$ 16,460	\$ 19,652		

Miami County, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS  
 CLUB ESTATES #1 LIGHTS FUND - 231  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For Year Ended December 31, 2013  
 (With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
Cash receipts	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures</b>				
Contractual services	1,043	1,108	1,408	(300)
Receipts over (under) expenditures	(1,043)	(1,108)		
Unencumbered cash, beginning of year	9,689	8,646		
Unencumbered cash, end of year	\$ 8,646	\$ 7,538		

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2g**

SPECIAL PURPOSE FUNDS  
 WALNUT CREEK SEWER FUND - 232  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For Year Ended December 31, 2013  
 (With Comparative Actual totals for the Prior Year Ended December 30, 2012)

		<u>2013</u>		
	<u>2012</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Special assessments	\$ 15,307	\$ 16,910	\$ 15,500	\$ 1,410
Delinquent Special Assessments	<u>0</u>	<u>0</u>	<u>500</u>	<u>(500)</u>
 Total Cash Receipts	 <u>15,307</u>	 <u>16,910</u>	 <u>\$ 16,000</u>	 <u>\$ 910</u>
 <b>Expenditures</b>				
Contractual services	8,137	14,114	\$ 10,200	\$ 3,914
Commodities	1,468	974	1,950	(976)
Operating transfer	<u>20,000</u>	<u>0</u>	<u>3,000</u>	<u>(3,000)</u>
 Total expenditures	 <u>29,605</u>	 <u>15,088</u>	 <u>\$ 15,150</u>	 <u>\$ (62)</u>
 Receipts over (under) expenditures	 (14,298)	 1,822		
 Unencumbered cash, beginning of year	 <u>22,007</u>	 <u>7,709</u>		
 Unencumbered cash, end of year	 <u>\$ 7,709</u>	 <u>\$ 9,531</u>		

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2h**

SPECIAL PURPOSE FUNDS  
 BUCYRUS SEWER - 234  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS

For Year Ended December 31, 2013

(With Comparative Actual totals for the Prior Year Ended December 30, 2012)

		2013		Variance Over (Under)
	2012 Actual	Actual	Budget	
<b>Cash receipts</b>				
User fees	\$ 15,208	\$ 13,840	\$ 10,300	\$ 3,540
Operating transfers	24,000	22,000	32,000	(10,000)
Total cash receipts	39,208	35,840	\$ 42,300	\$ (6,460)
<b>Expenditures</b>				
Contractual services	33,268	28,987	\$ 36,300	\$ (7,313)
Commodities	5,040	3,750	5,700	(1,950)
Total expenditures	38,308	32,737	\$ 42,000	\$ (9,263)
Receipts over (under) expenditures	900	3,103		
Unencumbered cash, beginning of year	305	1,205		
Unencumbered cash, end of year	\$ 1,205	\$ 4,308		

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2i**

**SPECIAL PURPOSE FUNDS  
911 EMERGENCY WIRELESS - 310  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)**

	<u>2012 Actual</u>	<u>2013</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>Cash receipts</b>				
Fees	\$ 189,420	\$ 219,812	\$ 135,000	\$ 84,812
Interest on idle funds	<u>255</u>	<u>568</u>	<u>500</u>	<u>68</u>
Total cash receipts	<u>189,675</u>	<u>220,380</u>	<u>\$ 135,500</u>	<u>\$ 84,880</u>
<b>Expenditures</b>				
Contractual services	130,276	121,321	\$ 114,500	\$ 6,821
Commodities	<u>0</u>	<u>0</u>	<u>20,593</u>	<u>(20,593)</u>
Total expenditures	<u>130,276</u>	<u>121,321</u>	<u>\$ 135,093</u>	<u>\$ (13,772)</u>
Receipts over (under) expenditures	59,399	99,059		
Unencumbered cash, beginning of year	<u>31,088</u>	<u>90,487</u>		
Unencumbered cash, end of year	<u>\$ 90,487</u>	<u>\$ 189,546</u>		

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2j**

SPECIAL PURPOSE FUNDS  
LAW ENFORCEMENT TRUST FUND - 314  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Miscellaneous</b>	\$ 561	\$ 3,765
<b>Expenditures</b>		
Contractual Services	435	0
Commodities	<u>4,356</u>	<u>5,380</u>
Total Expenditures	<u>4,791</u>	<u>5,380</u>
Receipts over (under) expenditures	(4,230)	(1,615)
Unencumbered cash, beginning of year	<u>11,639</u>	<u>7,409</u>
Unencumbered cash, end of year	<u>\$ 7,409</u>	<u>\$ 5,794</u>

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2k**

SPECIAL PURPOSE FUNDS  
CARRY CONCEALED WEAPON - 316  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Fees</b>	\$ 8,147	\$ 10,400
Total cash receipts	<u>8,147</u>	<u>10,400</u>
<b>Expenditures</b>		
Contractual	1,350	900
Commodities	13,362	8,252
Capital Outlay	<u>6,186</u>	<u>0</u>
Total expenditures	<u>20,898</u>	<u>9,152</u>
Receipts over (under) expenditures	(12,751)	1,248
Unencumbered cash, beginning of year	<u>17,738</u>	<u>4,987</u>
Unencumbered cash, end of year	\$ <u><u>4,987</u></u>	\$ <u><u>6,235</u></u>

**Miami County, Kansas**

**Schedule 21**

SPECIAL PURPOSE FUNDS  
 COUNTY-WIDE REAPPRAISAL FUND - 321  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For Year Ended December 31, 2013  
 (With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	2012		2013		Variance Over (Under)
	Actual	Actual	Actual	Budget	
<b>Cash receipts</b>					
<b>Taxes and shared revenue</b>					
Current tax	\$ 395,784	\$ 391,266	\$ 395,276	\$	(4,010)
Delinquent tax	10,190	8,159	10,000		(1,841)
Motor vehicle tax	40,486	46,208	46,223		(15)
Payment in lieu of taxes	123	227	0		227
Recreational vehicle tax	868	877	943		(66)
<b>Fees</b>	6,908	9,936	3,400		6,536
 Total cash receipts	454,359	456,673	\$ 455,842	\$	831
 <b>Expenditures</b>					
Personnel services	354,594	370,348	\$ 404,448	\$	(34,100)
Contractual services	47,523	11,131	33,725		(22,594)
Commodities	4,263	3,180	5,220		(2,040)
Vehicle expense	6,673	7,018	10,700		(3,682)
Operating transfer	35,000	67,400	5,000		62,400
 Total expenditures	448,053	459,077	\$ 459,093	\$	(16)
 Receipts over (under) expenditures	6,306	(2,404)			
 Unencumbered cash, beginning of year	21,819	28,125			
 Prior year cancelled encumbrances	0	373			
 Unencumbered cash, end of year	\$ 28,125	\$ 26,094			

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS  
 MOTOR VEHICLE OPERATING FUND - 323  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For Year Ended December 31, 2013  
 (With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Fees</b>				
Motor vehicle registration fees	\$ 264,073	\$ 270,347	\$ 265,000	\$ 5,347
Treasurers fees	1,745	0	4,000	(4,000)
Lien holder fees	4,605	4,604	4,500	104
Drivers license fees	16,183	16,770	15,000	1,770
Tag recovery fee	13	18	0	18
<b>Miscellaneous</b>	<u>2,975</u>	<u>2,800</u>	<u>2,000</u>	<u>800</u>
Total cash receipts	<u>289,594</u>	<u>294,539</u>	<u>\$ 290,500</u>	<u>\$ 4,039</u>
<b>Expenditures</b>				
Personnel services	175,622	272,526	\$ 163,820	\$ 108,706
Contractual services	12,081	9,275	16,850	(7,575)
Commodities	6,015	11,775	12,100	(325)
Capital outlay	0	0	10,000	(10,000)
Vehicle expense	1,052	963	2,300	(1,337)
Operating transfers	<u>94,824</u>	<u>0</u>	<u>85,430</u>	<u>(85,430)</u>
Total expenditures	<u>289,594</u>	<u>294,539</u>	<u>\$ 290,500</u>	<u>\$ 4,039</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2n**

SPECIAL PURPOSE FUNDS  
OFFENDER REGISTRATION - 324  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
<b>Cash receipts</b>		
Miscellaneous	\$ 8,143	\$ 7,900
<b>Expenditures</b>		
Commodities	3,018	2,068
Receipts over (under) expenditures	5,125	5,832
Unencumbered cash, beginning of year	4,136	9,261
Unencumbered cash, end of year	\$ <u>9,261</u>	\$ <u>15,093</u>

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2o**

**SPECIAL PURPOSE FUNDS  
SPECIAL BUILDING FUND - 325  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)**

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
<b>Cash receipts</b>		
Delinquent tax	\$ 0	\$ 0
<b>Expenditures</b>	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>400</u>	<u>400</u>
Unencumbered cash, end of year	<u>\$ 400</u>	<u>\$ 400</u>

Miami County, Kansas

Schedule 2p

SPECIAL PURPOSE FUNDS  
 SPECIAL BRIDGE FUND - 327  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For Year Ended December 31, 2013  
 (With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Taxes and shared revenue</b>				
Current tax	\$ 607,656	\$ 637,710	\$ 644,123	\$ (6,413)
Delinquent tax	17,101	13,160	15,000	(1,840)
Motor vehicle tax	69,557	72,273	69,001	3,272
Payment in lieu of taxes	189	367	125	242
Recreational vehicle tax	1,486	1,368	1,446	(78)
Machinery & equipment tax from State	0	0	1,901	(1,901)
<b>Total cash receipts</b>	<u>695,989</u>	<u>724,878</u>	<u>\$ 731,596</u>	<u>\$ (6,718)</u>
<b>Expenditures</b>				
Contractual services	5,382	2,690	\$ 20,000	\$ (17,310)
Commodities	12,580	41,541	0	41,541
Operating transfers	<u>692,016</u>	<u>671,433</u>	<u>710,000</u>	<u>(38,567)</u>
<b>Total expenditures</b>	<u>709,978</u>	<u>715,664</u>	<u>\$ 730,000</u>	<u>\$ (14,336)</u>
Receipts over (under) expenditures	(13,989)	9,214		
Unencumbered cash, beginning of year	<u>38,618</u>	<u>24,629</u>		
Unencumbered cash, end of year	<u>\$ 24,629</u>	<u>\$ 33,843</u>		

**Miami County, Kansas**

**Schedule 2g**

**SPECIAL PURPOSE FUNDS  
SPECIAL ECONOMIC DEVELOPMENT RESERVE FUND - 330  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

**For Year Ended December 31, 2013**

**(With Comparative Actual totals for the Prior Year Ended December 30, 2012)**

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Operating transfers</b>	\$ 0	\$ 16,000
<b>Expenditures</b>	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	16,000
Unencumbered cash, beginning of year	<u>70,000</u>	<u>70,000</u>
Unencumbered cash, end of year	<u>\$ 70,000</u>	<u>\$ 86,000</u>

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2r**

SPECIAL PURPOSE FUNDS  
ROAD & BRIDGE SPECIAL MACHINERY FUND - 331  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
<b>Cash receipts</b>		
Reimbursements	\$ 0	\$ 317,131
Total receipts	<u>0</u>	<u>317,131</u>
<b>Expenditures</b>		
Capital outlay	<u>450,000</u>	<u>46,600</u>
Total expenditures	<u>450,000</u>	<u>46,600</u>
Receipts over (under) expenditures	(450,000)	270,531
Unencumbered cash, beginning of year	<u>502,554</u>	<u>52,554</u>
Unencumbered cash, end of year	<u>\$ 52,554</u>	<u>\$ 323,085</u>

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2s**

SPECIAL PURPOSE FUNDS  
EQUIPMENT RESERVE FUND - 332  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	<u>2012</u> <u>Actual</u>	<u>2013</u>		<u>Variance</u> <u>Over</u> <u>(Under)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>Cash receipts</b>				
<b>Fees</b>	\$ 57,592	\$ 57,304	\$ 50,000	\$ 7,304
<b>Operating transfers</b>	<u>70,582</u>	<u>67,400</u>	<u>40,000</u>	<u>27,400</u>
Total cash receipts	<u>128,174</u>	<u>124,704</u>	<u>\$ 90,000</u>	<u>\$ 34,704</u>
<b>Expenditures</b>				
Contractual services	36,440	73,391	\$ 92,500	\$ (19,109)
Commodities	531	0	53,500	(53,500)
Capital outlay	0	0	139,000	(139,000)
Equipment	52,796	81,334	0	81,334
Operating transfers	<u>40,582</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>130,349</u>	<u>154,725</u>	<u>\$ 285,000</u>	<u>\$ (130,275)</u>
Receipts over (under) expenditures	(2,175)	(30,021)		
Unencumbered cash, beginning of year	<u>447,478</u>	<u>445,303</u>		
Unencumbered cash, end of year	<u>\$ 445,303</u>	<u>\$ 415,282</u>		

**Miami County, Kansas**

**Schedule 2t**

SPECIAL PURPOSE FUNDS  
 SPECIAL TECHNOLOGY FUND - 335  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For Year Ended December 31, 2013  
 (With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	<b>2012</b>	<b>2013</b>		<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>Cash receipts</b>				
<b>Operating transfers</b>	\$ 190,000	\$ 225,000	\$ 326,687	\$ (101,687)
<b>Expenditures</b>				
Contractual services	136,081	147,798	\$ 198,805	\$ (51,007)
Commodities	21,963	16,596	19,732	(3,136)
Capital outlay	34,167	50,827	118,150	(67,323)
<b>Total expenditures</b>	192,211	215,221	\$ 336,687	\$ (121,466)
Receipts over (under) expenditures	(2,211)	9,779		
Unencumbered cash, beginning of year	3,011	800		
Unencumbered cash, end of year	\$ 800	\$ 10,579		

**Miami County, Kansas**

**Schedule 2u**

**SPECIAL PURPOSE FUNDS  
SPECIAL BUILDING IMPROVEMENT FUND - 336  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)**

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Miscellaneous</b>	\$ 19,800	\$ 19,800
<b>Expenditures</b>		
Contractual Services	50	0
Capital outlay	56,563	29,563
<b>Total expenditures</b>	<u>56,613</u>	<u>29,563</u>
Receipts over (under) expenditures	(36,813)	(9,763)
Unencumbered cash, beginning of year	<u>487,985</u>	<u>451,172</u>
Unencumbered cash, end of year	<u>\$ 451,172</u>	<u>\$ 441,409</u>

**Miami County, Kansas**

**Schedule 2v**

SPECIAL PURPOSE FUNDS  
SPECIAL RETIREMENT - 337  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Operating transfers</b>	\$ 0	\$ 0
<b>Expenditures</b>	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>120,000</u>	<u>120,000</u>
Unencumbered cash, end of year	<u>\$ 120,000</u>	<u>\$ 120,000</u>

**Miami County, Kansas**

**Schedule 2w**

SPECIAL PURPOSE FUNDS  
SPECIAL TAX REFUND - 338  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Operating transfers</b>	\$ 5,000	\$ 0
<b>Expenditures</b>	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	5,000	0
Unencumbered cash, beginning of year	<u>41,809</u>	<u>46,809</u>
Unencumbered cash, end of year	<u>\$ 46,809</u>	<u>\$ 46,809</u>

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2x**

**SPECIAL PURPOSE FUNDS  
CLUB ESTATE SEWER RESERVE - 340  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)**

	<u>2012 Actual</u>	<u>2013 Actual</u>
<b>Cash receipts</b>		
<b>Operating transfers</b>	\$ 5,000	\$ 5,000
<b>Expenditures</b>	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	5,000	5,000
Unencumbered cash, beginning of year	<u>18,076</u>	<u>23,076</u>
Unencumbered cash, end of year	<u>\$ 23,076</u>	<u>\$ 28,076</u>

**Miami County, Kansas**

**Schedule 2y**

**SPECIAL PURPOSE FUNDS  
WALNUT CREEK SEWER RESERVE - 341  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)**

	<b><u>2012</u></b> <b><u>Actual</u></b>	<b><u>2013</u></b> <b><u>Actual</u></b>
<b>Cash receipts</b>		
<b>Operating transfers</b>	\$ <u>20,000</u>	\$ <u>0</u>
<b>Expenditures</b>		
Contractual	0	3,130
Capital outlay	0	4,428
Commodities	<u>0</u>	<u>846</u>
<b>Total expenditures</b>	<u>0</u>	<u>8,404</u>
Receipts over (under) expenditures	20,000	(8,404)
Unencumbered cash, beginning of year	<u>22,404</u>	<u>42,404</u>
Unencumbered cash, end of year	\$ <u><u>42,404</u></u>	\$ <u><u>34,000</u></u>

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2z**

**SPECIAL PURPOSE FUNDS  
AIRPORT HANGAR - 401  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)**

	<b>2012 Actual</b>	<b>2013</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Rental income</b>	\$ 12,005	\$ 11,955	\$ 11,880	\$ 75
<b>Expenditures</b>				
Contractual services	1,755	5,298	\$ 6,020	\$ (722)
Commodities	445	0	250	(250)
Operating transfers	5,000	5,000	5,000	0
<b>Total Expenditures</b>	<b>7,200</b>	<b>10,298</b>	<b>\$ 11,270</b>	<b>\$ (972)</b>
Receipts over (under) expenditures	4,805	1,657		
Unencumbered cash, beginning of year	4,957	9,762		
Unencumbered cash, end of year	\$ 9,762	\$ 11,419		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2aa

SPECIAL PURPOSE FUNDS  
 FIRE DISTRICT NO. 1 MAINTENANCE FUND - 413  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS

For Year Ended December 31, 2013

(With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Taxes and shared revenue</b>				
Current tax	\$ 506,078	\$ 508,657	\$ 510,258	\$ (1,601)
Delinquent tax	14,069	10,701	8,000	2,701
Motor vehicle tax	64,431	62,909	61,810	1,099
Recreational vehicle tax	1,695	1,495	1,550	(55)
Total cash receipts	586,273	583,762	\$ 581,618	\$ 2,144
<b>Expenditures</b>				
Contractual services	275,730	235,923	\$ 304,120	\$ (68,197)
Commodities	22,152	45,296	94,900	(49,604)
Vehicle expense	29,352	29,016	73,000	(43,984)
Capital outlay	20,757	2,921	140,000	(137,079)
Operating transfers	238,000	262,807	50,000	212,807
Total expenditures	585,991	575,963	\$ 662,020	\$ (86,057)
Receipts over (under) expenditures	282	7,799		
Unencumbered cash, beginning of year	80,137	80,419		
Prior year cancelled encumbrances	0	614		
Unencumbered cash, end of year	\$ 80,419	\$ 88,832		

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2bb**

SPECIAL PURPOSE FUNDS  
 FIRE DISTRICT NO. 2 MAINTENANCE FUND - 415  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For Year Ended December 31, 2013  
 (With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	<u>2012</u>	<u>2013</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
<b>Taxes and shared revenue</b>				
Current tax	\$ 139,950	\$ 136,025	\$ 136,467	\$ (442)
Delinquent tax	2,012	2,345	2,000	345
Motor vehicle tax	17,956	18,430	17,948	482
Recreational vehicle tax	447	416	400	16
	<u>160,365</u>	<u>157,216</u>	<u>\$ 156,815</u>	<u>\$ 401</u>
<b>Expenditures</b>				
Contractual services	151,925	156,523	\$ 166,482	\$ (9,959)
Commodities	0	0	1,500	(1,500)
Operating transfers	5,000	0	5,000	(5,000)
	<u>156,925</u>	<u>156,523</u>	<u>\$ 172,982</u>	<u>\$ (16,459)</u>
Receipts over (under) expenditures	3,440	693		
Unencumbered cash, beginning of year	<u>20,328</u>	<u>23,768</u>		
Unencumbered cash, end of year	\$ <u>23,768</u>	\$ <u>24,461</u>		

**Miami County, Kansas**

**Schedule 2cc**

SPECIAL PURPOSE FUNDS  
 FIRE DISTRICT NO. 1 SPECIAL MACHINERY FUND - 417  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For Year Ended December 31, 2013  
 (With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	<b>2012</b>	<b>2013</b>		<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
Miscellaneous	\$ 24,958	\$ 0	\$ 0	\$ 0
Operating transfers	<u>238,000</u>	<u>262,807</u>	<u>50,000</u>	<u>212,807</u>
Total cash receipts	<u>262,958</u>	<u>262,807</u>	<u>\$ 50,000</u>	<u>\$ 212,807</u>
<b>Expenditures</b>				
Capital outlay	20,679	57,707	\$ 475,000	\$ (417,293)
Contractual	5,352	16,520	0	16,520
Equipment	<u>28,317</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>54,348</u>	<u>74,227</u>	<u>\$ 475,000</u>	<u>\$ (400,773)</u>
Receipts over (under) expenditures	208,610	188,580		
Unencumbered cash, beginning of year	<u>637,159</u>	<u>845,769</u>		
Unencumbered cash, end of year	<u>\$ 845,769</u>	<u>\$ 1,034,349</u>		

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2dd**

**SPECIAL PURPOSE FUNDS  
FIRE DISTRICT NO. 2 SPECIAL MACHINERY FUND - 419  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)**

	<b><u>2012</u></b> <b><u>Actual</u></b>	<b><u>2013</u></b> <b><u>Actual</u></b>
<b>Cash receipts</b>		
<b>Operating transfers</b>	\$ 5,000	\$ 0
<b>Expenditures</b>	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	5,000	0
Unencumbered cash, beginning of year	<u>152,246</u>	<u>157,246</u>
Unencumbered cash, end of year	<u>\$ 157,246</u>	<u>\$ 157,246</u>

**Miami County, Kansas**

**Schedule 2ee**

SPECIAL PURPOSE FUNDS  
 SPECIAL ALCOHOL CONTROL FUND - 431  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For Year Ended December 31, 2013  
 (With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	<u>2012</u>	<u>2013</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
<b>Taxes and shared revenue</b>				
Special alcohol tax	\$ 39,448	\$ 38,152	\$ <u>36,000</u>	\$ <u>2,152</u>
<b>Expenditures</b>				
Contractual services	<u>35,000</u>	<u>35,000</u>	\$ <u>35,000</u>	\$ <u>0</u>
Receipts over (under) expenditures	4,448	3,152		
Unencumbered cash, beginning of year	<u>38,569</u>	<u>43,017</u>		
Unencumbered cash, end of year	\$ <u>43,017</u>	\$ <u>46,169</u>		

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2ff**

SPECIAL PURPOSE FUNDS  
SPECIAL DRUG FORFEITURE FUND - 432  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Use of money and property</b>	\$ 0	\$ 0
<b>Expenditures</b>		
Contractual	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>1,114</u>	<u>1,114</u>
Unencumbered cash, end of year	<u>\$ 1,114</u>	<u>\$ 1,114</u>

**Miami County, Kansas**

**Schedule 2gg**

SPECIAL PURPOSE FUNDS  
 BUCYRUS LIGHTS FUND - 433  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For Year Ended December 31, 2013  
 (With Comparative Actual totals for the Prior Year Ended December 30, 2012)

		<u>2013</u>		
	<u>2012</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
<b>Taxes and shared revenue</b>				
Current tax	\$ 1,873	\$ 2,420	\$ 2,553	\$ (133)
Delinquent tax	241	39	0	39
Motor vehicle tax	627	576	638	(62)
Recreational vehicle tax	14	9	10	(1)
	<u>2,755</u>	<u>3,044</u>	<u>\$ 3,201</u>	<u>\$ (157)</u>
<b>Total cash receipts</b>				
<b>Expenditures</b>				
Commodities	<u>2,956</u>	<u>3,180</u>	<u>\$ 3,300</u>	<u>\$ (120)</u>
<b>Total expenditures</b>	<u>2,956</u>	<u>3,180</u>	<u>\$ 3,300</u>	<u>\$ (120)</u>
Receipts over (under) expenditures	(201)	(136)		
Unencumbered cash, beginning of year	<u>514</u>	<u>313</u>		
Unencumbered cash, end of year	<u>\$ 313</u>	<u>\$ 177</u>		

**Miami County, Kansas**

**Schedule 2hh**

SPECIAL PURPOSE FUNDS  
HILLSDALE LIGHTS FUND - 435  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	<u>2012</u>	<u>2013</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
<b>Taxes and shared revenue</b>				
Current tax	\$ 5,682	\$ 5,630	\$ 6,220	\$ (590)
Delinquent tax	143	110	0	110
Motor vehicle tax	643	788	618	170
Recreational vehicle tax	31	10	17	(7)
<b>Total cash receipts</b>	<u>6,499</u>	<u>6,538</u>	<u>\$ 6,855</u>	<u>\$ (317)</u>
<b>Expenditures</b>				
Contractual services	<u>6,627</u>	<u>6,538</u>	<u>\$ 7,150</u>	<u>\$ (612)</u>
<b>Total expenditures</b>	<u>6627</u>	<u>6538</u>	<u>\$ 7,150</u>	<u>\$ (612)</u>
Receipts over (under) expenditures	(128)	0		
Unencumbered cash, beginning of year	<u>128</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 0</u>	<u>\$ 0</u>		

**Miami County, Kansas**

**Schedule 2ii**

**SPECIAL PURPOSE FUNDS  
SALES TAX - JAIL PROJECT - 924  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)**

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
<b>Cash receipts</b>		
Sales tax	\$ 0	\$ 76,658
<b>Expenditures</b>		
Transfers	0	25,000
Total expenditures	0	25,000
Receipts over (under) expenditures	0	51,658
Unencumbered cash, beginning of year	0	0
Unencumbered cash, end of year	<u>\$ 0</u>	<u>\$ 51,658</u>

Miami County, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS  
 1/4 CENT SALES TAX - 927  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For Year Ended December 31, 2013  
 (With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Taxes and shared revenue</b>				
Sales tax	\$ 887,066	\$ 914,458	\$ 850,000	\$ 64,458
Total cash receipts	<u>887,066</u>	<u>914,458</u>	<u>\$ 850,000</u>	<u>\$ 64,458</u>
<b>Expenditures</b>				
Operating transfer	<u>830,000</u>	<u>889,841</u>	<u>\$ 890,000</u>	<u>\$ (159)</u>
Total expenditures	<u>830,000</u>	<u>889,841</u>	<u>\$ 890,000</u>	<u>\$ (159)</u>
Receipts over (under) expenditures	57,066	24,617		
Unencumbered cash, beginning of year	<u>20,284</u>	<u>77,350</u>		
Unencumbered cash, end of year	<u>\$ 77,350</u>	<u>\$ 101,967</u>		

**Miami County, Kansas**

**Schedule 2kk**

**SPECIAL PURPOSE FUNDS  
LOCAL ENVIRONMENTAL PROTECTION PLAN FUND - 981  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

**For Year Ended December 31, 2013**

**(With Comparative Actual totals for the Prior Year Ended December 30, 2012)**

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
<b>Cash receipts</b>		
Grants	\$ 0	\$ 0
<b>Expenditures</b>		
Contractual services	6,485	0
Commodities	<u>1,025</u>	<u>180</u>
Total expenditures	<u>7,510</u>	<u>180</u>
Receipts over (under) expenditures	(7,510)	(180)
Unencumbered cash, beginning of year	<u>7,690</u>	<u>180</u>
Unencumbered cash, end of year	<u>\$ 180</u>	<u>\$ 0</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 211

SPECIAL PURPOSE FUNDS  
 COMMUNITY CORRECTIONS - 984  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For Year Ended December 31, 2013  
 (With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Grants</b>	\$ 311,092	\$ 367,436	\$ 355,000	\$ 12,436
<b>Service fees</b>	32,895	32,592	36,000	(3,408)
<b>Total cash receipts</b>	<u>343,987</u>	<u>400,028</u>	<u>\$ 391,000</u>	<u>\$ 9,028</u>
<b>Expenditures</b>				
Personnel services	273,665	293,865	\$ 368,159	\$ (74,294)
Contractual services	59,064	57,049	89,750	(32,701)
Commodities	11,032	3,812	17,850	(14,038)
Vehicle expense	3,062	1,884	3,800	(1,916)
Capital outlay	6,989	0	15,000	(15,000)
<b>Total expenditures</b>	<u>353,812</u>	<u>356,610</u>	<u>\$ 494,559</u>	<u>\$ (137,949)</u>
Receipts over (under) expenditures	(9,825)	43,418		
Unencumbered cash, beginning of year	90,752	80,927		
Prior year cancelled encumbrances	<u>0</u>	<u>36</u>		
Unencumbered cash, end of year	<u>\$ 80,927</u>	<u>\$ 124,381</u>		

Miami County, Kansas

Schedule 2mn

SPECIAL PURPOSE FUNDS  
 JUVENILE JUSTICE AUTHORITY - 985  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For Year Ended December 31, 2013  
 (With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	2012 Actual	2013		Variance Over Under
		Actual	Budget	
<b>Cash receipts</b>				
Grants	\$ 445,404	\$ 427,066	\$ 490,000	\$ (62,934)
Service fees	7,180	6,767	7,200	(433)
Miscellaneous	109	0	0	0
Total cash receipts	<u>452,693</u>	<u>433,833</u>	<u>\$ 497,200</u>	<u>\$ (63,367)</u>
<b>Expenditures</b>				
Personnel services	330,556	362,232	\$ 380,965	\$ (18,733)
Contractual services	70,480	65,569	80,505	(14,936)
Commodities	26,208	18,327	19,400	(1,073)
Vehicle expense	7,292	4,695	9,000	(4,305)
Capital outlay	22,067	1,592	24,500	(22,908)
Total expenditures	<u>456,603</u>	<u>452,415</u>	<u>\$ 514,370</u>	<u>\$ (61,955)</u>
Receipts over (under) expenditures	(3,910)	(18,582)		
Unencumbered cash, beginning of year	57,699	53,789		
Prior year cancelled encumbrances	<u>0</u>	<u>104</u>		
Unencumbered cash, end of year	<u>\$ 53,789</u>	<u>\$ 35,311</u>		

**Miami County, Kansas**

**Schedule 2nn**

**SPECIAL PURPOSE FUNDS  
MICRO LOAN PROGRAM - 988  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)**

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Reimbursements</b>	\$ 6,915	\$ 0
<b>Expenditures</b>		
Other	<u>2,125</u>	<u>0</u>
Receipts over (under) expenditures	4,790	0
Unencumbered cash, beginning of year	<u>21,577</u>	<u>26,367</u>
Unencumbered cash, end of year	<u>\$ 26,367</u>	<u>\$ 26,367</u>

**Miami County, Kansas**

**Schedule 200**

SPECIAL PURPOSE FUNDS  
SHERIFF GRANT FUND - 990  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Grants</b>	\$ 1,349	\$ 0
<b>Expenditures</b>		
Personnel services	0	2,045
Capital outlay	945	0
<b>Total expenditures</b>	<u>945</u>	<u>2,045</u>
Receipts over (under) expenditures	404	(2,045)
Unencumbered cash, beginning of year	<u>1,644</u>	<u>2,048</u>
Unencumbered cash, end of year	<u>\$ 2,048</u>	<u>\$ 3</u>

**Miami County, Kansas**

**Schedule 2pp**

SPECIAL PURPOSE FUNDS  
COPS FOR TOTS - 993  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Miscellaneous</b>	\$ 26,529	\$ 9,908
<b>Expenditures</b>		
Contractual services	7,803	1,066
Commodities	<u>13,061</u>	<u>14,075</u>
Total expenditures	<u>20,864</u>	<u>15,141</u>
Receipts over (under) expenditures	5,665	(5,233)
Unencumbered cash, beginning of year	29,373	35,038
Prior year cancelled encumbrances	<u>0</u>	<u>25</u>
Unencumbered cash, end of year	<u>\$ 35,038</u>	<u>\$ 29,830</u>

**Miami County, Kansas**

**Schedule 2gg**

**SPECIAL PURPOSE FUNDS  
SHERIFF'S SUPPORT PROGRAM - 994  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 30, 2012)**

	<b><u>2012</u></b> <b>Actual</b>	<b><u>2013</u></b> <b>Actual</b>
<b>Cash receipts</b>		
<b>Miscellaneous</b>	\$ 3,590	\$ 4,374
<b>Expenditures</b>		
Contractual services	297	480
Commodities	<u>4,077</u>	<u>2,895</u>
<b>Total expenditures</b>	<u>4,374</u>	<u>3,375</u>
Receipts over (under) expenditures	(784)	999
Unencumbered cash, beginning of year	<u>1,120</u>	<u>336</u>
Unencumbered cash, end of year	<u>\$ 336</u>	<u>\$ 1,335</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2rr

DEBT SERVICE FUND  
 BOND AND INTEREST FUND - 317 & 318  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Taxes and shared revenue</b>				
Current tax	\$ 2,331,065	\$ 2,326,244	\$ 2,350,713	\$ (24,469)
Delinquent tax	59,725	48,072	50,000	(1,928)
Motor vehicle tax	233,622	267,543	271,980	(4,437)
Recreational vehicle tax	4,973	5,086	5,546	(460)
Payment in lieu of taxes	724	1,330	1,000	330
Special assessments	25,121	25,924	45,000	(19,076)
Miscellaneous	20,513	22,654	500	22,154
Total cash receipts	<u>2,675,743</u>	<u>2,696,853</u>	<u>\$ 2,724,739</u>	<u>\$ (27,886)</u>
<b>Expenditures</b>				
Principal	2,196,865	2,277,465	\$ 2,277,465	\$ 0
Interest	462,741	396,857	392,186	4,671
Fees	5,626	3,250	30,000	(26,750)
Total expenditures	<u>2,665,232</u>	<u>2,677,572</u>	<u>\$ 2,699,651</u>	<u>\$ (22,079)</u>
Receipts over (under) expenditures	10,511	19,281		
Unencumbered cash, beginning of year	<u>45,983</u>	<u>56,494</u>		
Unencumbered cash, end of year	<u>\$ 56,494</u>	<u>\$ 75,775</u>		

**Miami County, Kansas**

**Schedule 2ss**

**CAPITAL PROJECT FUNDS  
NEW PROJECTS - 450  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 31, 2012)**

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
Grant	\$ 37,845	\$ 38,233	\$ 0	\$ 38,233
Miscellaneous	358,953	72,899	0	72,899
Operating transfer	<u>1,790,266</u>	<u>1,768,654</u>	<u>1,885,000</u>	<u>(116,346)</u>
Total cash receipts	<u>2,187,064</u>	<u>1,879,786</u>	\$ <u>1,885,000</u>	\$ <u>(5,214)</u>
<b>Expenditures</b>				
Contractual Services	0	14,067	\$ 0	\$ 14,067
Capital outlay	3,201,126	2,114,876	3,320,767	(1,205,891)
Operating transfers	<u>13,250</u>	<u>9,800</u>	<u>0</u>	<u>9,800</u>
Total expenditures	<u>3,214,376</u>	<u>2,138,743</u>	\$ <u>3,320,767</u>	\$ <u>(1,182,024)</u>
Receipts over (under) expenditures	(1,027,312)	(258,957)		
Unencumbered cash, beginning of year	4,912,767	3,904,599		
Prior year cancelled encumbrance	<u>19,144</u>	<u>23,800</u>		
Unencumbered cash, end of year	\$ <u>3,904,599</u>	\$ <u>3,669,442</u>		

**Miami County, Kansas**

**Schedule 2tt**

RELATED MUNICIPAL ENTITY  
MIAMI COUNTY EXTENSION COUNCIL  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended December 31, 2013  
(With Comparative Actual totals for the Prior Year Ended December 31, 2012)

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Kansas State University</b>	\$ 49,268	\$ 50,648
<b>County appropriation</b>	220,716	220,716
<b>Educational services</b>	29,393	19,188
<b>Other</b>	<u>6,724</u>	<u>10,607</u>
Total cash receipts	<u>306,101</u>	<u>301,159</u>
<b>Expenditures</b>		
Operation costs	<u>323,833</u>	<u>315,795</u>
Receipts over (under) expenditures	(17,732)	(14,636)
Unencumbered cash, beginning of year	<u>130,810</u>	<u>113,078</u>
Unencumbered cash, end of year	<u>\$ 113,078</u>	<u>\$ 98,442</u>

**Miami County, Kansas**

**Schedule 3**

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
For the Year Ended December 31, 2013

<u>Fund</u>	<u>Beginning Cash</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Cash</u>
<u>Off County System</u>				
Emergency medical services	\$ 0	\$ 1,082,528	1,082,528	\$ 0
County Clerk	25	3,016	3,016	25
District Court	285,608	1,610,651	1,695,094	201,165
Health department	50	298,807	298,807	50
Law Library	20,898	19,841	15,057	25,682
Register of Deeds	11,611	136,606	148,017	200
Sheriff - checking	301	22,759	18,391	4,669
Sheriff - prisoner fund	603	38,208	38,218	593
Sheriff - bonds	350	61,625	59,625	2,350
Solid waste	100	567,335	567,335	100
Subtotal of accounts not on county system				\$ 234,834
<u>On County System</u>				
Payroll Tax Withholdings	104,496	125,158	60,092	169,562
Zoning escrow	5,600	0	0	5,600
Escrow	20,343	1,481,217	1,482,433	19,127
Insurance tax lien	121,852	89,197	91,184	119,865
Sub-division escrow	7,353	0	0	7,353
Airport Escrow	2,400	200	200	2,400
Hillsdale improvement	2,459	4,185	5,173	1,471
Returned checks	(5,821)	22,402	21,361	(4,780)
Neighborhood revitalization	0	94,436	94,436	0
Current taxes	23,401,114	42,476,687	41,732,148	24,145,653
Auto taxes	921,708	4,237,201	4,245,034	913,875
Bankruptcy tax payments	1,713	0	1,713	0
Recreational vehicle	14,016	79,673	77,445	16,244
Payment in lieu of tax	9,000	1,500	0	10,500
Tax foreclosure sales	15,263	73,725	60,700	28,288
Advance tax	0	422	422	0
County redemption	196,899	1,033,374	735,894	494,379
Delinquent personal property tax	7,145	152,313	145,299	14,159
Mineral Production / Severance Tax	11,132	0	0	11,132
Long & Short	939	172,639	172,316	1,262
Prisoner cash bonds	0	37,127	37,127	0
LEPP grant	0	180	180	0
State Funds	145,298	4,284,066	4,282,325	147,039
<u>Tax Distribution</u>				
Cities	470,628	6,448,690	6,488,969	430,349
Schools	(303)	22,195,001	22,195,104	(406)
Recreation commissions	0	121,437	121,437	0
Townships	0	58,348	58,348	0
Cemeteries	0	59,044	59,044	0
Library	0	904,513	904,513	0
Watershed	0	15,866	15,866	0
	\$ 25,772,780	\$ 88,009,977	\$ 87,014,851	\$ 26,767,906
Payroll Tax Withholdings - payables				1,797
Insurance tax lien - payables				9,000
Unencumbered cash				\$ 26,757,109

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 4**

*RECONCILEMENT OF 2012 TAX ROLLS*  
For the Year Ended December 31, 2013

County Clerk's abstract of taxes levied		\$	44,008,235	
Supplemental tax roll			20,657	
2012 taxes abated			<u>(171,136)</u>	
2012 tax roll as adjusted		\$	<u>43,857,756</u>	
2012 current tax collections		\$	42,957,035	
Delinquent taxes				
Gas	\$	13,722		
Oil		20,400		
Personal property		30,309		
Trucks		3,131		
Real estate taxes		703,505		
Assessments		<u>129,654</u>	<u>900,721</u>	
2012 total tax roll		\$	<u>43,857,756</u>	

See Independent Auditor's Report.

**SPECIAL REPORT**

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT  
AUDITING STANDARDS**

County Commissioners  
Miami County  
Paola, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in government auditing Standards issued by the Comptroller General of the United States, the financial statement of Miami County, Kansas as of and for the year ended December 31, 2013, and the related notes to the financial statements, which comprise the County's regulatory basis financial statements, and have issued our report thereon April 24, 2014. The County prepares its financial statements on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting (internal controls) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of County's internal control.

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Agler & Gaeddert, Chartered*

Ottawa, Kansas  
April 24, 2014