

MIAMI COUNTY, KANSAS

Paola, Kansas

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

December 31, 2014

MIAMI COUNTY, KANSAS

TABLE OF CONTENTS Year ended December 31, 2014

	<u>Statement</u>	<u>Page</u>
Report of Independent Certified Public Accountants		1
Financial Statements		
Summary Statement of Receipts, Expenditures and		
Unencumbered Cash	1	3
Notes to Financial Statements		7
Supplementary Information	<u>Schedule</u>	
Summary of Expenditures – Actual and Budget	1	16
Schedule of Receipts and Expenditures – General Fund	2a	17
Schedule of Receipts and Expenditures – Road and Bridge	2b	19
Schedule of Receipts and Expenditures – Solid Waste	2c	20
Schedule of Receipts and Expenditures – County Fuel System	2d	21
Schedule of Receipts and Expenditures – Club Estates #1 Sewer	2e	22
Schedule of Receipts and Expenditures – Club Estates #1 Lights	2f	23
Schedule of Receipts and Expenditures – Walnut Creek Sewer	2g	24
Schedule of Receipts and Expenditures – Bucyrus Sewer	2h	25
Schedule of Receipts and Expenditures – 911 Emergency Wireless	2i	26
Schedule of Receipts and Expenditures – Law Enforcement Trust	2j	27
Schedule of Receipts and Expenditures – Carry Concealed Weapon	2k	28
Schedule of Receipts and Expenditures – County-Wide Reappraisal	2l	29
Schedule of Receipts and Expenditures – Motor Vehicle Operating	2m	30
Schedule of Receipts and Expenditures – Offender Registration	2n	31
Schedule of Receipts and Expenditures – Special Building	2o	32
Schedule of Receipts and Expenditures – Special Bridge	2p	33
Schedule of Receipts and Expenditures – Economic Development Reserve	2q	34
Schedule of Receipts and Expenditures – Road & Bridge Special Machinery	2r	35
Schedule of Receipts and Expenditures – Equipment Reserve	2s	36
Schedule of Receipts and Expenditures – Special Technology	2t	37
Schedule of Receipts and Expenditures – Special Building Improvement	2u	38
Schedule of Receipts and Expenditures – Special Retirement	2v	39
Schedule of Receipts and Expenditures – Special Tax Refund	2w	40
Schedule of Receipts and Expenditures – Club Estate Sewer Reserve	2x	41
Schedule of Receipts and Expenditures – Walnut Creek Sewer Reserve	2y	42
Schedule of Receipts and Expenditures – Airport Hangar	2z	43
Schedule of Receipts and Expenditures – Fire District No. 1 Maintenance	2aa	44
Schedule of Receipts and Expenditures – Fire District No. 2 Maintenance	2bb	45
Schedule of Receipts and Expenditures – Fire District No. 1 Special Machinery	2cc	46
Schedule of Receipts and Expenditures – Fire District No. 2 Special Machinery	2dd	47
Schedule of Receipts and Expenditures – Special Alcohol Control	2ee	48
Schedule of Receipts and Expenditures – Special Drug Forfeiture	2ff	49
Schedule of Receipts and Expenditures – Bucyrus Lights	2gg	50
Schedule of Receipts and Expenditures – Hillsdale Lights	2hh	51
Schedule of Receipts and Expenditures – Sales Tax- Jail Project	2ii	52
Schedule of Receipts and Expenditures – ¼ Cent Sales Tax	2jj	53
Schedule of Receipts and Expenditures – Local Environmental Protection	2kk	54
Schedule of Receipts and Expenditures – Community Corrections	2ll	55
Schedule of Receipts and Expenditures – Juvenile Justice Authority	2mm	56
Schedule of Receipts and Expenditures – Micro Loan Program	2nn	57
Schedule of Receipts and Expenditures – Sheriff Grant	2oo	58
Schedule of Receipts and Expenditures – Cops for Tots	2pp	59
Schedule of Receipts and Expenditures – Sheriff's Support Program	2qq	60
Schedule of Receipts and Expenditures – Bond and Interest	2rr	61
Schedule of Receipts and Expenditures – Capital Project	2ss	62

MIAMI COUNTY, KANSAS

TABLE OF CONTENTS Year ended December 31, 2014

	<u>Schedule</u>	<u>Page</u>
Schedule of Receipts and Expenditures - Jail Construction	2tt	63
Schedule of Receipts and Expenditures -- Miami County Extension Council Agency Funds	2uu	64
Summary of Receipts and Disbursements	3	65
Reconcilement of 2013 Tax Rolls	4	66
 Special Reports		
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 <i>Government Auditing Standards</i>		68

INDEPENDENT AUDITOR'S REPORT

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, 2014, 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, 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, 2014, or changes in financial position and cash flows thereof 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, 2014, 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 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 (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 2, 2015, 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 2013 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 2014 basic financial statement upon which we rendered an unmodified opinion dated April 2, 2015. The 2013 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 2013 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 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 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 2013 basic financial statement or to the 2013 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 2013 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note C.



Agler & Gaeddert, Chartered

April 2, 2015

Miami County, Kansas

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2014**

	Beginning Unencumbered Cash Balances	Prior Year Cancelled Encumbrances	Receipts	Expenditures
Governmental type funds				
General Fund	\$ 1,644,341	\$ 40,387	\$ 14,975,402	\$ 14,241,378
Special Purpose Funds				
Road and Bridge	1,256,341	75	5,626,129	5,873,645
Solid Waste	92,068	0	735,499	723,778
County Fuel System	164,038	0	773,703	801,049
Club Estates #1 Sewer	19,652	0	16,185	15,067
Club Estates #1 Lights	7,538	0	0	1,115
Walnut Creek #3 Sewer	9,531	0	21,197	17,950
Bucyrus Sewer	4,308	0	36,413	36,890
911 Emergency Wireless	189,546	0	215,940	140,531
Law Enforcement Trust	5,794	0	6,472	10,519
Carry Concealed Weapon	6,235	0	27,677	32,754
County Wide Reappraisal	26,094	0	461,096	442,889
Motor Vehicle Operating	0	0	345,981	345,981
Offender Registration	15,093	0	8,441	9,131
Special Building	400	0	1	0
Special Bridge	33,843	0	724,649	710,000
Special Economic Development Reserve	86,000	0	66,000	0
Road and Bridge Special Machinery	323,085	0	30,000	0
Equipment Reserve	415,282	0	100,398	227,699
Special Technology	10,579	0	205,000	213,254
Special Building Improvement	441,409	0	119,800	48,361
Special Retirement	120,000	0	0	0
Special Tax Refund	46,809	0	0	0
Club Estate Sewer Reserve	28,076	0	5,000	0
Walnut Creek Sewer Reserve	34,000	0	0	15,251
Airport Hangar	11,419	0	12,005	10,307
Fire District No. 1 Maintenance	88,832	0	590,495	569,278
Fire District No. 2 Maintenance	24,461	0	157,459	171,235
Fire District No. 1 Special Machinery	1,034,349	0	187,555	202,314
Fire District No. 2 Special Machinery	157,246	0	0	0
Special Alcohol Control	46,169	0	44,732	35,000
Special Drug Forfeiture	1,114	0	725	0
Bucyrus Lights	177	0	3,125	3,222
Hillsdale Lights	0	0	10,699	7,286
Sales tax - Jail Project	51,658	0	978,048	815,000
1/4 Cent Sales Tax	101,967	0	978,048	987,000
Local Environmental Protection Plan	0	0	0	0
Community Corrections	124,381	8	425,833	406,097
Juvenile Justice Authority	35,311	21	448,201	472,340
Micro Loan Program	26,367	0	0	0
Sheriff Grant	3	0	2,053	2,056
Cops for Tots	29,830	0	20,413	18,503
Sheriff's Support Program	1,335	0	3,950	3,410

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>	
\$ 2,418,752	\$ 957,091	\$ 3,375,843	
1,008,900	375,093	1,383,993	Composition of ending cash
103,789	112,159	215,948	Cash on hand and checks \$ 1,600
136,692	93,002	229,694	Bank deposits
20,770	1,083	21,853	Checking/Savings 49,556,379
6,423	96	6,519	Schedule 3 accounts not on books 281,925
12,778	666	13,444	Component Unit:
3,831	14,267	18,098	Miami County Extension Council <u>135,954</u>
264,955	7,711	272,666	Total cash and investments 49,975,858
1,747	0	1,747	Agency funds per
1,158	0	1,158	Schedule 3 <u>(26,737,138)</u>
44,301	34,332	78,633	<u>\$ 23,238,720</u>
0	12,987	12,987	
14,403	552	14,955	
401	0	401	
48,492	1,799	50,291	
152,000	0	152,000	
353,085	0	353,085	
287,981	10,029	298,010	
2,325	10,545	12,870	
512,848	0	512,848	
120,000	0	120,000	
46,809	0	46,809	
33,076	0	33,076	
18,749	5,358	24,107	
13,117	47	13,164	
110,049	49,731	159,780	
10,685	0	10,685	
1,019,590	9,194	1,028,784	
157,246	0	157,246	
55,901	0	55,901	
1,839	0	1,839	
80	272	352	
3,413	620	4,033	
214,706	0	214,706	
93,015	0	93,015	
0	0	0	
144,125	16,851	160,976	
11,193	19,920	31,113	
26,367	0	26,367	
0	0	0	
31,740	2,828	34,568	
1,875	0	1,875	

Miami County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2014

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>
Bond and Interest Funds				
Bond and interest	\$ 75,775	\$ 0	\$ 2,631,472	\$ 2,430,328
Capital Projects Funds				
New Projects	3,669,442	25,080	2,118,572	2,232,563
Jail Construction	0	0	10,638,179	825,678
Related Municipal Entity				
Marais des Cygnes District No. 16	<u>98,442</u>	<u>0</u>	<u>280,894</u>	<u>243,382</u>
Total reporting entity (excluding agency funds)	<u>\$ 10,558,340</u>	<u>\$ 65,571</u>	<u>\$ 44,033,441</u>	<u>\$ 33,342,241</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>
\$ 276,919	\$ 0	\$ 276,919
3,580,531	163,661	3,744,192
9,812,501	23,715	9,836,216
<u>135,954</u>	<u>0</u>	<u>135,954</u>
 \$ <u><u>21,315,111</u></u>	 \$ <u><u>1,923,609</u></u>	 \$ <u><u>23,238,720</u></u>

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2014

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's only activity for the current year was the payment of principal and interest on debt issued which is included in the bond and interest fund.

The Marais des Cygnes District No. 16 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 regulatory receipt 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 payment 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.). The County did not have any such funds for the current year.

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). The County did not have any such funds for the current year.

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, 2014

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 receipts 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 5th 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, 2014

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	
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, 2014.

At December 31, 2014, the carrying amount of the County's bank deposits was \$38,797,517 (which includes petty cash funds) and the bank balance was \$50,436,529. 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, \$516,605 was covered by federal depository insurance, and \$49,919,924 was collateralized with securities held by the pledging financial institution's agents in the County's name.

At December 31, 2014, the carrying amount of the Marais des Cygnes District No. 16 bank deposits was \$135,954 and the bank balance was \$148,819. The bank balance was held by three banks which reduces concentration of credit risk. Of the bank balance, \$148,819 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, 2014

NOTE F. LONG-TERM DEBT

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity		
GO Bonds:						
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		
Revenue Bonds:						
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		
Series 2014	2.00-3.65%	09/01/14	10,000,000	09/01/39		
Revolving Loan						
KDOT Loan	3.63%	07/17/06	2,250,000	08/01/18		
KDOT Loan	3.98%	07/09/09	1,320,000	08/01/14		
	Balance Beginning of Year	Additions	Reductions/ Payments	Balance /End of Year	Interest Paid	
GO Bonds:						
Series 2000-A	\$ 290,000	\$ 0	\$ 5,000	\$ 285,000	\$ 14,862	
Revenue Bonds:						
Series 2008	3,060,000	0	220,000	2,840,000	130,392	
Series 2008	495,000	0	405,000	90,000	19,530	
Series 2010A	1,870,000	0	445,000	1,425,000	38,575	
Series 2013	1,355,000	0	665,000	690,000	32,242	
Series 2014	0	10,000,000	0	10,000,000	0	
Revolving Loan						
KDOT Loan	1,320,943	0	242,963	1,077,980	52,574	
KDOT Loan	150,064	0	150,064	0	5,447	
	<u>\$ 8,541,007</u>	<u>\$ 10,000,000</u>	<u>\$ 2,133,027</u>	<u>\$ 16,407,980</u>	<u>\$ 293,622</u>	
Principal:						
	2015	2016	2017	2018	2019	
GO Bonds	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Revenue Bonds	1,185,000	1,135,000	1,125,000	650,000	665,000	
KDOT Loans	253,241	263,953	275,118	285,668	0	
	<u>\$ 1,443,241</u>	<u>\$ 1,403,953</u>	<u>\$ 1,405,118</u>	<u>\$ 940,668</u>	<u>\$ 670,000</u>	
	2020-2024	2025-2029	2030-2034	2035-2039	2040	Total
GO Bonds:	\$ 40,000	\$ 50,000	\$ 65,000	\$ 85,000	\$ 20,000	\$ 285,000
Revenue Bonds:	3,575,000	1,900,000	2,205,000	2,605,000	0	15,045,000
KDOT Loans	0	0	0	0	0	1,077,980
	<u>\$ 3,615,000</u>	<u>\$ 1,950,000</u>	<u>\$ 2,270,000</u>	<u>\$ 2,690,000</u>	<u>\$ 20,000</u>	<u>\$ 16,407,980</u>

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2014

NOTE F. LONG-TERM DEBT - continued

Interest:	2015	2016	2017	2018	2019	
GO Bonds	\$ 14,606	\$ 14,389	\$ 14,094	\$ 13,838	\$ 13,581	
Revenue Bonds	371,899	431,278	401,462	371,513	352,947	
KDOT Loans	42,904	32,825	22,319	11,370	0	
	<u>\$ 429,409</u>	<u>\$ 478,492</u>	<u>\$ 437,875</u>	<u>\$ 396,721</u>	<u>\$ 366,528</u>	
	2020-2024	2025-2029	2030-2034	2035-2039	2040	Total
GO Bonds:	\$ 63,363	\$ 51,277	\$ 37,690	\$ 18,975	\$ 1,028	\$ 242,841
Revenue Bonds:	1,450,807	998,040	693,528	289,135	0	5,360,609
KDOT Loans	0	0	0	0	0	109,418
	<u>\$ 1,514,170</u>	<u>\$ 1,049,317</u>	<u>\$ 731,218</u>	<u>\$ 308,110</u>	<u>\$ 1,028</u>	<u>\$ 5,712,868</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, 2014, the statutory limit for the County was in excess of \$11,342,450 providing a debt margin of \$11,057,450.

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	\$ 22,500
General Fund	Road & Bridge Special Machinery	K.S.A. 19-119	30,000
General Fund	Special Economic Development	K.S.A. 19-119	66,000
General Fund	Equipment Reserve	K.S.A. 19-119	25,000
General Fund	Special Technology	K.S.A. 19-119	205,000
General Fund	Special Building Improvement	K.S.A. 19-119	100,000
Road & Bridge	New Projects	K.S.A. 19-120	360,000
Road & Bridge	Equipment Reserve	K.S.A. 19-120	20,000
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	13,000
Special Bridge	New Projects	K.S.A. 19-120	680,000
Airport Hangar	New Projects	K.S.A. 19-120	5,500
New Projects	Jail Construction	K.S.A. 19-120	10,677
1/4 Cent Sales Tax	New Projects	K.S.A. 12-197	987,000
Sales Tax - Jail Project	Jail Construction	K.S.A. 19-119	815,000

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2014

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>
EMS Personnel:			
Hours accrued per day	.394521	.493151	.591781
Hours accrued per year	144	180	216
All Other Personnel:			
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, 2014

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, 2014 was \$8,654.

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:

Year	Amount
2015	\$ 99,860
2016	30,513
2017	20,034
2018	9,377
2019	9,377
2020-2022	28,132
	<u>\$ 197,293</u>

The rental expense for the year ended December 31, 2014 was \$140,285.

NOTE I. DEFINED BENEFIT PENSION PLAN

Plan description - The Miami County, Kansas participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part 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 5% 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.

Net Pension Liability - The total pension liability for KPERS was determined by actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability of KPERS was \$8,291,794,910. KPERS has not determined the Municipality's proportionate share of the net pension liability as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2014

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.

NOTE K. CAPITAL PROJECTS

Project Name	Project Authorization	Project Expenditures
Bridge P - 13.4 on Oak Grove Road	\$ 200,000	\$ 130,803
BR 10-U.3 on 327th St over Middle Creek	435,000	33,881
BR M.5-19.6 Lone Elm Rd.	175,000	77,171
FAS 490 Bridge 303rd St.	1,135,000	1,168,592
FAS 360 Bridge 247th St. Bridge Redeck	780,000	27,526
Airport Master Plan	140,900	134,390
BR F-O.7 Crescent Hill S of 399th Replace	447,162	319,500
Culvert Replacement Waverly Rd. s/o R&B	75,000	47,280
Culvert Replacement Mission Bellview n/o	75,000	19,055
223rd Street Road Reconstruction	759,000	494,713
Bridge FAS-280 Re-Deck Hospital Dr s/o 311	500,000	15,100
Culvert 1-R.9 on 399th	150,000	15,160
Bridge FAS 390 Hedge Lane s/o 311th St	1,950,000	14,145
BR D-1.1 N/O 399th on Indianapolis	90,000	11,290
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
Bridge FAS 630 223rd Street	1,400,000	43,281
Airport Pavement Sealcoat 10/90 FAA Split	235,800	37,357
Airport Environmental Assessment	76,425	13,883
Miami County Jail Project	15,075,000	816,285

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 funds: County wide reappraisal and Motor Vehicle Operating. See following schedules for details.

Subsequent Events: The County evaluated subsequent events through April 2, 2015, the date the financial statements were available to be issued. The County issued \$10,000,000 in bonds for the purpose of building a new jail complex which is in the process of being constructed in 2015

SUPPLEMENTARY INFORMATION

Miami County, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
(Budgeted Funds Only)
For Year Ended December 31, 2014

	<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>
Governmental type funds					
General Fund	\$ 15,545,760	0	\$ 15,545,760	\$ 14,241,378	\$ (1,304,382)
Special Revenue Funds					
Road and Bridge	5,991,340	0	5,991,340	5,873,645	(117,695)
Solid Waste	771,543	0	771,543	723,778	(47,765)
County Fuel System	1,100,000	0	1,100,000	801,049	(298,951)
Club Estates #1 Sewer	28,800	0	28,800	15,067	(13,733)
Club Estates #1 Lights	1,500	0	1,500	1,115	(385)
Walnut Creek #3 Sewer	18,000	0	18,000	17,950	(50)
Bucyrus Sewer	42,100	0	42,100	36,890	(5,210)
911 Emergency Wireless	172,000	0	172,000	140,531	(31,469)
County Wide Reappraisal	442,922	0	442,922	442,889	(33)
Motor Vehicle Operating	292,250	0	292,250	345,981 *	53,731
Special Bridge	710,000	0	710,000	710,000	0
Equipment Reserve	298,000	0	298,000	227,699	(70,301)
Special Technology	242,504	0	242,504	213,254	(29,250)
Airport Hangar	11,880	0	11,880	10,307	(1,573)
Fire District					
No. 1 Maintenance	665,000	0	665,000	569,278	(95,722)
No. 2 Maintenance	172,676	0	172,676	171,235	(1,441)
No. 1 Special Machinery	475,000	0	475,000	202,314	(272,686)
Special Alcohol Control	35,000	0	35,000	35,000	0
Bucyrus Lights	3,600	0	3,600	3,222	(378)
Hillsdale Lights	8,100	0	8,100	7,286	(814)
1/4 Cent Sales Tax	987,000	0	987,000	987,000	0
Community Corrections	416,865	0	416,865	406,097	(10,768)
Juvenile Justice Authority	530,238	0	530,238	472,340	(57,898)
Debt Service Funds					
Bond and interest	2,490,566	0	2,490,566	2,430,328	(60,238)
Capital Project Funds					
New Projects	2,624,000	0	2,624,000	2,232,563	(391,437)

* This is not a budget violation as according to state statutes the county is required to reduce this fund to zero each year.

Miami County, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		2014		
	2013	Actual	Budget	Variance Over (Under)
	Actual			
Cash receipts				
Taxes and shared revenue				
Ad Valorem tax	\$ 8,155,370	\$ 9,951,854	\$ 9,979,109	\$ (27,255)
Delinquent tax	174,527	273,003	175,000	98,003
Motor vehicle tax	969,976	993,461	924,796	68,665
Recreational vehicle tax	18,363	56,138	19,182	36,956
16/20M vehicle tax	23,305	25,930	26,030	(100)
Mineral tax	0	8,607	0	8,607
Local alcoholic liquor fund	10,112	17,315	5,000	12,315
Compensating use tax	0	0	42,500	(42,500)
Local sales tax	558,993	581,249	510,000	71,249
In lieu of taxes	36,400	35,560	0	35,560
Licenses, Permits and Fees				
Licenses, permits and fees	1,102,591	911,757	986,810	(75,053)
Fees for services	16,757	18,808	7,100	11,708
Charges for services				
Emergency medical services	1,092,378	1,070,121	1,180,644	(110,523)
Fuel sales	113,164	127,963	205,000	(77,037)
Rent	14,978	19,968	63,600	(43,632)
Interest on investments	104,640	108,377	170,000	(61,623)
Penalties & interest	183,013	224,680	0	224,680
Grants	267,987	228,798	224,360	4,438
Miscellaneous	210,098	253,782	0	253,782
Reimbursements	45,246	64,139	53,500	10,639
Open records copies	3,121	3,892	0	3,892
Total cash receipts	<u>13,101,019</u>	<u>14,975,402</u>	\$ <u>14,572,631</u>	\$ <u>402,771</u>
Expenditures				
County Administrator	174,835	182,133	\$ 186,733	\$ (4,600)
Human resources	147,351	151,641	155,166	(3,525)
Information systems	79,560	84,124	111,543	(27,419)
Building & grounds	258,266	262,667	263,382	(715)
Appraiser	63,693	56,429	76,865	(20,436)
Building inspection	204,551	211,607	240,299	(28,692)
Codes court	425	75	3,000	(2,925)
County attorney	342,183	352,810	364,605	(11,795)
County clerk	142,013	156,514	163,097	(6,583)
County commissioners	139,326	139,609	147,981	(8,372)
County counselor	95,266	89,417	97,053	(7,636)
County-wide services	311,972	409,793	874,709	(464,916)

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, 2014

(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

	2013 Actual	2014		Variance Over (Under)
		Actual	Budget	
Expenditures - continued				
District court	\$ 317,448	\$ 312,782	\$ 314,085	\$ (1,303)
Health department	420,838	422,563	491,686	(69,123)
Noxious weed	143,883	114,716	148,204	(33,488)
Household hazardous waste	6,983	13,601	19,475	(5,874)
Land information mgmt. office	98,790	86,832	142,974	(56,142)
Planning and development	120,009	98,041	138,751	(40,710)
Register of deeds	163,320	157,995	174,143	(16,148)
County Sheriff	2,275,106	2,467,875	2,389,333	78,542
Emergency management	84,476	69,971	75,438	(5,467)
Jail operations	1,043,289	1,033,687	1,059,423	(25,736)
Soil conservation	44,385	34,385	34,385	0
County Treasurer	210,591	210,449	234,484	(24,035)
Administrative election	121,417	156,892	205,642	(48,750)
Emergency medical services	1,864,871	1,889,252	1,895,036	(5,784)
Employee benefit	3,284,873	3,293,150	3,777,322	(484,172)
Property/casualty insurance	264,117	273,158	270,000	3,158
Parks and recreation	0	0	10,000	(10,000)
Prosecuting attorney training fund	3,251	2,481	3,100	(619)
Airport	146,684	142,758	211,775	(69,017)
Economic Development	99,783	110,440	112,536	(2,096)
Elderly services	159,892	169,892	169,892	0
Marais des Cygnes District No. 16	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	263,000	448,500	348,504	99,996
Total expenditures	13,731,586	14,241,378	\$ 15,545,760	\$ (1,304,382)
Receipts over (under) expenditures	(630,567)	734,024		
Unencumbered cash, beginning of year	2,270,890	1,644,341		
Prior year cancelled encumbrances	4,018	40,387		
Unencumbered cash, end of year	\$ 1,644,341	\$ 2,418,752		

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		2014		
	2013			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 2,721,223	\$ 2,198,116	\$ 2,195,296	\$ 2,820
Delinquent tax	59,100	89,534	60,000	29,534
Motor vehicle tax	321,193	341,757	316,369	25,388
Recreational vehicle tax	6,077	6,790	6,382	408
In lieu of taxes	1,471	459	838	(379)
Special city/county gas tax	1,087,603	1,133,132	1,102,842	30,290
Local sales tax	1,676,979	1,743,746	1,625,724	118,022
Fees	25,347	16,798	14,282	2,516
Miscellaneous	294,181	11,882	0	11,882
Reimbursements	95,730	83,915	88,922	(5,007)
Operating transfers	9,800	0	0	0
Total cash receipts	<u>6,298,704</u>	<u>5,626,129</u>	<u>\$ 5,410,655</u>	<u>\$ 215,474</u>
Expenditures				
Personnel services	1,940,353	1,903,436	\$ 2,089,490	\$ (186,054)
Contractual services	205,275	226,599	182,900	43,699
Commodities	2,589,429	2,071,133	2,102,750	(31,617)
Vehicle expenses	992,071	864,885	956,200	(91,315)
Capital outlay	262,048	427,592	460,000	(32,408)
Operating transfers	<u>177,381</u>	<u>380,000</u>	<u>200,000</u>	<u>180,000</u>
Total expenditures	<u>6,166,557</u>	<u>5,873,645</u>	<u>\$ 5,991,340</u>	<u>\$ (117,695)</u>
Receipts over (under) expenditures	132,147	(247,516)		
Unencumbered cash, beginning of year	1,124,194	1,256,341		
Prior year cancelled encumbrances	<u>0</u>	<u>75</u>		
Unencumbered cash, end of year	<u>\$ 1,256,341</u>	<u>\$ 1,008,900</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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		2014		
	2013	Actual	Budget	Variance Over (Under)
	Actual			
Cash receipts				
Fees	\$ 524,893	\$ 727,163	\$ 805,650	\$ (78,487)
Tires	3,324	3,782	0	3,782
Sale of property	11,000	71	0	71
Construction demo/brush	31,802	2,765	0	2,765
Scrap iron	2,331	1,718	6,850	(5,132)
	<u>573,350</u>	<u>735,499</u>	<u>\$ 812,500</u>	<u>\$ (77,001)</u>
Expenditures				
Personnel services	18,653	16,537	\$ 18,393	\$ (1,856)
Contractual services	548,682	706,498	753,150	(46,652)
Commodities	670	743	0	743
	<u>568,005</u>	<u>723,778</u>	<u>\$ 771,543</u>	<u>\$ (47,765)</u>
Receipts over (under) expenditures	5,345	11,721		
Unencumbered cash, beginning of year	<u>86,723</u>	<u>92,068</u>		
Unencumbered cash, end of year	\$ <u>92,068</u>	\$ <u>103,789</u>		

See Independent Auditor's Report.

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		2014		
	2013			Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts				
Reimbursements	\$ 867,624	\$ 773,703	\$ 1,100,000	\$ (326,297)
Total cash receipts	<u>867,624</u>	<u>773,703</u>	<u>\$ 1,100,000</u>	<u>\$ (326,297)</u>
Expenditures				
Contractual services	20,121	27,797	\$ 0	\$ 27,797
Items for resale	807,890	769,691	0	769,691
Vehicle expense	<u>28,259</u>	<u>3,561</u>	<u>1,100,000</u>	<u>(1,096,439)</u>
Total expenditures	<u>856,270</u>	<u>801,049</u>	<u>\$ 1,100,000</u>	<u>\$ (298,951)</u>
Receipts over (under) expenditures	11,354	(27,346)		
Unencumbered cash, beginning of year	<u>152,684</u>	<u>164,038</u>		
Unencumbered cash, end of year	\$ <u>164,038</u>	\$ <u>136,692</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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		2014		
	2013			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Special assessments	\$ 17,257	\$ 16,185	\$ 18,000	\$ (1,815)
Expenditures				
Contractual	7,821	9,370	\$ 8,800	\$ 570
Commodities	1,244	697	2,000	(1,303)
Capital Outlay	0	0	13,000	(13,000)
Operating transfer	5,000	5,000	5,000	0
Total expenditures	14,065	15,067	\$ 28,800	\$ (13,733)
Receipts over (under) expenditures	3,192	1,118		
Unencumbered cash, beginning of year	16,460	19,652		
Unencumbered cash, end of year	\$ 19,652	\$ 20,770		

See Independent Auditor's Report.

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		<u>2014</u>		<u>Variance</u>
	<u>2013</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Cash receipts	\$ 0	\$ 0	\$ <u>0</u>	\$ <u>0</u>
Expenditures				
Contractual services	<u>1,108</u>	<u>1,115</u>	\$ <u>1,500</u>	\$ <u>(385)</u>
Receipts over (under) expenditures	(1,108)	(1,115)		
Unencumbered cash, beginning of year	<u>8,646</u>	<u>7,538</u>		
Unencumbered cash, end of year	\$ <u>7,538</u>	\$ <u>6,423</u>		

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		2014		
	2013	Actual	Budget	Variance Over (Under)
	Actual			
Cash receipts				
Special assessments	\$ 16,910	\$ 21,197	\$ 16,000	\$ 5,197
Total Cash Receipts	<u>16,910</u>	<u>21,197</u>	<u>\$ 16,000</u>	<u>\$ 5,197</u>
Expenditures				
Contractual services	14,114	17,047	\$ 11,800	\$ 5,247
Commodities	974	903	2,200	(1,297)
Capital Outlay	<u>0</u>	<u>0</u>	<u>4,000</u>	<u>(4,000)</u>
Total expenditures	<u>15,088</u>	<u>17,950</u>	<u>\$ 18,000</u>	<u>\$ (50)</u>
Receipts over (under) expenditures	1,822	3,247		
Unencumbered cash, beginning of year	<u>7,709</u>	<u>9,531</u>		
Unencumbered cash, end of year	\$ <u>9,531</u>	\$ <u>12,778</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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
User fees	\$ 13,840	\$ 13,913	\$ 10,500	\$ 3,413
Special assessments	0	0	2,000	(2,000)
Operating transfers	<u>22,000</u>	<u>22,500</u>	<u>25,000</u>	<u>(2,500)</u>
Total cash receipts	<u>35,840</u>	<u>36,413</u>	<u>\$ 37,500</u>	<u>\$ (1,087)</u>
Expenditures				
Contractual services	28,987	34,710	\$ 36,900	\$ (2,190)
Commodities	<u>3,750</u>	<u>2,180</u>	<u>5,200</u>	<u>(3,020)</u>
Total expenditures	<u>32,737</u>	<u>36,890</u>	<u>\$ 42,100</u>	<u>\$ (5,210)</u>
Receipts over (under) expenditures	3,103	(477)		
Unencumbered cash, beginning of year	<u>1,205</u>	<u>4,308</u>		
Unencumbered cash, end of year	<u>\$ 4,308</u>	<u>\$ 3,831</u>		

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		<u>2014</u>		
	<u>2013</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash receipts				
Fees	\$ 219,812	\$ 215,030	\$ 225,000	\$ (9,970)
Interest on idle funds	<u>568</u>	<u>910</u>	<u>500</u>	<u>410</u>
Total cash receipts	<u>220,380</u>	<u>215,940</u>	\$ <u>225,500</u>	\$ <u>(9,560)</u>
Expenditures				
Contractual services	121,321	140,531	\$ 142,000	\$ (1,469)
Commodities	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>(30,000)</u>
Total expenditures	<u>121,321</u>	<u>140,531</u>	\$ <u>172,000</u>	\$ <u>(31,469)</u>
Receipts over (under) expenditures	99,059	75,409		
Unencumbered cash, beginning of year	<u>90,487</u>	<u>189,546</u>		
Unencumbered cash, end of year	\$ <u>189,546</u>	\$ <u>264,955</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2i

**SPECIAL PURPOSE FUNDS
LAW ENFORCEMENT TRUST FUND - 314
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)**

	<u>2013 Actual</u>	<u>2014 Actual</u>
Cash receipts		
Miscellaneous	\$ <u>3,765</u>	\$ <u>6,472</u>
Expenditures		
Contractual Services	0	176
Commodities	<u>5,380</u>	<u>10,343</u>
Total Expenditures	<u>5,380</u>	<u>10,519</u>
Receipts over (under) expenditures	(1,615)	(4,047)
Unencumbered cash, beginning of year	<u>7,409</u>	<u>5,794</u>
Unencumbered cash, end of year	\$ <u><u>5,794</u></u>	\$ <u><u>1,747</u></u>

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)**

	<u>2013 Actual</u>	<u>2014 Actual</u>
Cash receipts		
Fees	\$ <u>10,400</u>	\$ <u>27,677</u>
Total cash receipts	<u>10,400</u>	<u>27,677</u>
Expenditures		
Contractual	900	1,800
Commodities	8,252	7,827
Capital Outlay	<u>0</u>	<u>23,127</u>
Total expenditures	<u>9,152</u>	<u>32,754</u>
Receipts over (under) expenditures	1,248	(5,077)
Unencumbered cash, beginning of year	<u>4,987</u>	<u>6,235</u>
Unencumbered cash, end of year	\$ <u><u>6,235</u></u>	\$ <u><u>1,158</u></u>

See Independent Auditor's Report.

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		2014		
	2013	Actual	Budget	Variance Over (Under)
	Actual			
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 391,266	\$ 389,303	\$ 389,009	\$ 294
Delinquent tax	8,159	12,571	7,000	5,571
Motor vehicle tax	46,208	47,634	45,497	2,137
Payment in lieu of taxes	227	81	120	(39)
Recreational vehicle tax	877	980	918	62
Fees	<u>9,936</u>	<u>10,527</u>	<u>3,512</u>	<u>7,015</u>
 Total cash receipts	<u>456,673</u>	<u>461,096</u>	\$ <u>446,056</u>	\$ <u>15,040</u>
 Expenditures				
Personnel services	370,348	388,878	\$ 393,277	\$ (4,399)
Contractual services	11,131	33,431	33,725	(294)
Commodities	3,180	2,226	5,220	(2,994)
Vehicle expense	7,018	5,354	10,700	(5,346)
Operating transfer	<u>67,400</u>	<u>13,000</u>	<u>0</u>	<u>13,000</u>
 Total expenditures	<u>459,077</u>	<u>442,889</u>	\$ <u>442,922</u>	\$ <u>(33)</u>
 Receipts over (under) expenditures	(2,404)	18,207		
 Unencumbered cash, beginning of year	28,125	26,094		
 Prior year cancelled encumbrances	<u>373</u>	<u>0</u>		
 Unencumbered cash, end of year	\$ <u>26,094</u>	\$ <u>44,301</u>		

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		2014		Variance Over (Under)	
	2013 Actual	Actual	Budget		
Cash receipts					
Fees					
Motor vehicle registration fees	\$ 270,347	\$ 328,950	\$ 269,000	\$ 59,950	
Treasurers fees	0	0	21,250	(21,250)	
Lien holder fees	4,604	4,920	0	4,920	
Drivers license fees	16,770	9,633	0	9,633	
Tag recovery fee	18	28	0	28	
Miscellaneous	<u>2,800</u>	<u>2,450</u>	<u>2,000</u>	<u>450</u>	
Total cash receipts	<u>294,539</u>	<u>345,981</u>	\$ <u>292,250</u>	\$ <u>53,731</u>	
Expenditures					
Personnel services	272,526	323,351	\$ 247,000	\$ 76,351	
Contractual services	9,275	11,226	20,350	(9,124)	
Commodities	11,775	9,936	12,100	(2,164)	
Capital outlay	0	0	10,000	(10,000)	
Vehicle expense	<u>963</u>	<u>1,468</u>	<u>2,800</u>	<u>(1,332)</u>	
Total expenditures	<u>294,539</u>	<u>345,981</u>	\$ <u>292,250</u>	\$ <u>53,731</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, 2014

(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

	<u>2013 Actual</u>	<u>2014 Actual</u>
Cash receipts		
Miscellaneous	\$ <u>7,900</u>	\$ <u>8,441</u>
Expenditures		
Commodities	<u>2,068</u>	<u>9,131</u>
Receipts over (under) expenditures	5,832	(690)
Unencumbered cash, beginning of year	<u>9,261</u>	<u>15,093</u>
Unencumbered cash, end of year	\$ <u><u>15,093</u></u>	\$ <u><u>14,403</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2a

**SPECIAL PURPOSE FUNDS
SPECIAL BUILDING FUND - 325
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)**

	<u>2013 Actual</u>	<u>2014 Actual</u>
Cash receipts		
Delinquent tax	\$ 0	\$ 1
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	1
Unencumbered cash, beginning of year	<u>400</u>	<u>400</u>
Unencumbered cash, end of year	<u><u>\$ 400</u></u>	<u><u>\$ 401</u></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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		2014		
	2013	Actual	Budget	Variance Over (Under)
	Actual			
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 637,710	\$ 623,074	\$ 622,842	\$ 232
Delinquent tax	13,160	20,417	13,000	7,417
Motor vehicle tax	72,273	79,449	74,138	5,311
Payment in lieu of taxes	367	130	175	(45)
Recreational vehicle tax	1,368	1,579	1,496	83
Machinery & equipment tax from State	0	0	25	(25)
	<u>724,878</u>	<u>724,649</u>	<u>\$ 711,676</u>	<u>\$ 12,973</u>
Expenditures				
Contractual services	2,690	3,597	\$ 15,000	\$ (11,403)
Commodities	41,541	26,403	15,000	11,403
Operating transfers	<u>671,433</u>	<u>680,000</u>	<u>680,000</u>	<u>0</u>
	<u>715,664</u>	<u>710,000</u>	<u>\$ 710,000</u>	<u>\$ 0</u>
Receipts over (under) expenditures	9,214	14,649		
Unencumbered cash, beginning of year	<u>24,629</u>	<u>33,843</u>		
Unencumbered cash, end of year	\$ <u>33,843</u>	\$ <u>48,492</u>		

See Independent Auditor's Report.

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, 2014

(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

	<u>2013 Actual</u>	<u>2014 Actual</u>
Cash receipts		
Operating transfers	\$ 16,000	\$ 66,000
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	16,000	66,000
Unencumbered cash, beginning of year	<u>70,000</u>	<u>86,000</u>
Unencumbered cash, end of year	<u><u>\$ 86,000</u></u>	<u><u>\$ 152,000</u></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, 2014

(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

	<u>2013 Actual</u>	<u>2014 Actual</u>
Cash receipts		
Operating transfers	\$ 0	\$ 30,000
Reimbursements	<u>317,131</u>	<u>0</u>
Total receipts	<u>317,131</u>	<u>30,000</u>
Expenditures		
Capital outlay	<u>46,600</u>	<u>0</u>
Total expenditures	<u>46,600</u>	<u>0</u>
Receipts over (under) expenditures	270,531	30,000
Unencumbered cash, beginning of year	<u>52,554</u>	<u>323,085</u>
Unencumbered cash, end of year	<u>\$ 323,085</u>	<u>\$ 353,085</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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		2014		
	2013			Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts				
Fees	\$ 57,304	\$ 42,398	\$ 55,000	\$ (12,602)
Operating transfers	<u>67,400</u>	<u>58,000</u>	<u>0</u>	<u>58,000</u>
Total cash receipts	<u>124,704</u>	<u>100,398</u>	<u>\$ 55,000</u>	<u>\$ 45,398</u>
Expenditures				
Contractual services	73,391	128,114	\$ 104,500	\$ 23,614
Commodities	0	58,244	53,500	4,744
Capital outlay	0	0	140,000	(140,000)
Equipment	<u>81,334</u>	<u>41,341</u>	<u>0</u>	<u>41,341</u>
Total expenditures	<u>154,725</u>	<u>227,699</u>	<u>\$ 298,000</u>	<u>\$ (70,301)</u>
Receipts over (under) expenditures	(30,021)	(127,301)		
Unencumbered cash, beginning of year	<u>445,303</u>	<u>415,282</u>		
Unencumbered cash, end of year	<u>\$ 415,282</u>	<u>\$ 287,981</u>		

See Independent Auditor's Report.

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		<u>2014</u>		
	<u>2013</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Operating transfers	\$ 225,000	\$ 205,000	\$ 232,504	\$ (27,504)
Expenditures				
Contractual services	147,798	140,874	\$ 150,892	\$ (10,018)
Commodities	16,596	24,596	17,290	7,306
Capital outlay	50,827	47,784	74,322	(26,538)
Total expenditures	215,221	213,254	\$ 242,504	\$ (29,250)
Receipts over (under) expenditures	9,779	(8,254)		
Unencumbered cash, beginning of year	800	10,579		
Unencumbered cash, end of year	\$ 10,579	\$ 2,325		

See Independent Auditor's Report.

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, 2014

(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>
Cash receipts		
Operating transfers	0	100,000
Miscellaneous	\$ <u>19,800</u>	\$ <u>19,800</u>
Total cash receipts	<u>19,800</u>	<u>119,800</u>
Expenditures		
Capital outlay	<u>29,563</u>	<u>48,361</u>
Total expenditures	<u>29,563</u>	<u>48,361</u>
Receipts over (under) expenditures	(9,763)	71,439
Unencumbered cash, beginning of year	<u>451,172</u>	<u>441,409</u>
Unencumbered cash, end of year	\$ <u><u>441,409</u></u>	\$ <u><u>512,848</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2v

**SPECIAL PURPOSE FUNDS
SPECIAL RETIREMENT - 337**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For Year Ended December 31, 2014

(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

	<u>2013 Actual</u>	<u>2014 Actual</u>
Cash receipts		
Operating transfers	\$ 0	\$ 0
Expenditures	<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><u>\$ 120,000</u></u>	<u><u>\$ 120,000</u></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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 0	\$ 0
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>46,809</u>	<u>46,809</u>
Unencumbered cash, end of year	\$ <u><u>46,809</u></u>	\$ <u><u>46,809</u></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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)**

	<u>2013 Actual</u>	<u>2014 Actual</u>
Cash receipts		
Operating transfers	\$ 5,000	\$ 5,000
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	5,000	5,000
Unencumbered cash, beginning of year	<u>23,076</u>	<u>28,076</u>
Unencumbered cash, end of year	\$ <u><u>28,076</u></u>	\$ <u><u>33,076</u></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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)**

	<u>2013 Actual</u>	<u>2014 Actual</u>
Cash receipts		
Operating transfers	\$ <u>0</u>	\$ <u>0</u>
Expenditures		
Contractual	3,130	3,345
Capital outlay	4,428	0
Commodities	<u>846</u>	<u>11,906</u>
Total expenditures	<u>8,404</u>	<u>15,251</u>
Receipts over (under) expenditures	(8,404)	(15,251)
Unencumbered cash, beginning of year	<u>42,404</u>	<u>34,000</u>
Unencumbered cash, end of year	\$ <u><u>34,000</u></u>	\$ <u><u>18,749</u></u>

Miami County, Kansas

Schedule 2z

SPECIAL PURPOSE FUNDS

AIRPORT HANGAR - 401

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For Year Ended December 31, 2014

(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		<u>2014</u>		
	<u>2013</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Rental income	\$ 11,955	\$ 12,005	\$ 11,880	\$ 125
Expenditures				
Contractual services	5,298	4,370	\$ 6,130	\$ (1,760)
Commodities	0	437	250	187
Operating transfers	<u>5,000</u>	<u>5,500</u>	<u>5,500</u>	<u>0</u>
Total Expenditures	<u>10,298</u>	<u>10,307</u>	\$ <u>11,880</u>	\$ <u>(1,573)</u>
Receipts over (under) expenditures	1,657	1,698		
Unencumbered cash, beginning of year	<u>9,762</u>	<u>11,419</u>		
Unencumbered cash, end of year	\$ <u>11,419</u>	\$ <u>13,117</u>		

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		2014		
	2013			Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 508,657	\$ 511,599	\$ 508,923	\$ 2,676
Delinquent tax	10,701	10,984	4,000	6,984
Motor vehicle tax	62,909	66,222	61,720	4,502
Recreational vehicle tax	1,495	1,588	1,525	63
Fees	0	102	0	102
	<u>583,762</u>	<u>590,495</u>	<u>\$ 576,168</u>	<u>\$ 14,327</u>
Total cash receipts				
Expenditures				
Contractual services	235,923	307,106	\$ 313,460	\$ (6,354)
Commodities	45,296	55,592	75,540	(19,948)
Vehicle expense	29,016	37,032	81,000	(43,968)
Capital outlay	2,921	2,548	145,000	(142,452)
Operating transfers	262,807	167,000	50,000	117,000
	<u>575,963</u>	<u>569,278</u>	<u>\$ 665,000</u>	<u>\$ (95,722)</u>
Total expenditures				
Receipts over (under) expenditures	7,799	21,217		
Unencumbered cash, beginning of year	80,419	88,832		
Prior year cancelled encumbrances	614	0		
Unencumbered cash, end of year	\$ <u>88,832</u>	\$ <u>110,049</u>		

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		2014		
	2013			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 136,025	\$ 134,556	\$ 133,093	\$ 1,463
Delinquent tax	2,345	3,727	1,000	2,727
Motor vehicle tax	18,430	18,725	17,291	1,434
Recreational vehicle tax	416	451	398	53
	<u>157,216</u>	<u>157,459</u>	<u>\$ 151,782</u>	<u>\$ 5,677</u>
Expenditures				
Contractual services	156,523	161,235	\$ 171,176	\$ (9,941)
Capital outlay	0	10,000	0	10,000
Commodities	0	0	1,500	(1,500)
	<u>156,523</u>	<u>171,235</u>	<u>\$ 172,676</u>	<u>\$ (1,441)</u>
Receipts over (under) expenditures	693	(13,776)		
Unencumbered cash, beginning of year	<u>23,768</u>	<u>24,461</u>		
Unencumbered cash, end of year	\$ <u>24,461</u>	\$ <u>10,685</u>		

See Independent Auditor's Report.

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		2014		
	2013			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Miscellaneous	\$ 0	\$ 20,555	\$ 0	\$ 20,555
Operating transfers	<u>262,807</u>	<u>167,000</u>	<u>50,000</u>	<u>117,000</u>
Total cash receipts	<u>262,807</u>	<u>187,555</u>	\$ <u>50,000</u>	\$ <u>137,555</u>
Expenditures				
Capital outlay	74,227	82,907	\$ 475,000	\$ (392,093)
Equipment	<u>0</u>	<u>119,407</u>	<u>0</u>	<u>119,407</u>
Total expenditures	<u>74,227</u>	<u>202,314</u>	\$ <u>475,000</u>	\$ <u>(272,686)</u>
Receipts over (under) expenditures	188,580	(14,759)		
Unencumbered cash, beginning of year	<u>845,769</u>	<u>1,034,349</u>		
Unencumbered cash, end of year	\$ <u>1,034,349</u>	\$ <u>1,019,590</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, 2014

(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

	<u>2013 Actual</u>	<u>2014 Actual</u>
Cash receipts		
Operating transfers	\$ 0	\$ 0
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>157,246</u>	<u>157,246</u>
Unencumbered cash, end of year	\$ <u><u>157,246</u></u>	\$ <u><u>157,246</u></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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		<u>2014</u>		
	<u>2013</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Taxes and shared revenue				
Special alcohol tax	\$ 38,152	\$ 44,732	\$ <u>35,000</u>	\$ <u>9,732</u>
Expenditures				
Contractual services	<u>35,000</u>	<u>35,000</u>	\$ <u>35,000</u>	\$ <u>0</u>
Receipts over (under) expenditures	3,152	9,732		
Unencumbered cash, beginning of year	<u>43,017</u>	<u>46,169</u>		
Unencumbered cash, end of year	\$ <u>46,169</u>	\$ <u>55,901</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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)**

	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>
Cash receipts		
Use of money and property	\$ 0	\$ 725
Expenditures		
Contractual	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	725
Unencumbered cash, beginning of year	<u>1,114</u>	<u>1,114</u>
Unencumbered cash, end of year	\$ <u><u>1,114</u></u>	\$ <u><u>1,839</u></u>

See Independent Auditor's Report.

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		<u>2014</u>		
	<u>2013</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 2,420	\$ 2,347	\$ 2,414	\$ (67)
Delinquent tax	39	67	0	67
Motor vehicle tax	576	705	805	(100)
Recreational vehicle tax	<u>9</u>	<u>6</u>	<u>16</u>	<u>(10)</u>
Total cash receipts	<u>3,044</u>	<u>3,125</u>	\$ <u>3,235</u>	\$ <u>(110)</u>
Expenditures				
Commodities	<u>3,180</u>	<u>3,222</u>	\$ <u>3,600</u>	\$ <u>(378)</u>
Total expenditures	<u>3,180</u>	<u>3,222</u>	\$ <u>3,600</u>	\$ <u>(378)</u>
Receipts over (under) expenditures	(136)	(97)		
Unencumbered cash, beginning of year	<u>313</u>	<u>177</u>		
Unencumbered cash, end of year	\$ <u>177</u>	\$ <u>80</u>		

See Independent Auditor's Report.

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		2014		
	2013	Actual	Budget	Variance Over (Under)
	Actual			
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 5,630	\$ 7,796	\$ 7,318	\$ 478
Delinquent tax	110	1,960	0	1,960
Motor vehicle tax	788	925	762	163
Recreational vehicle tax	<u>10</u>	<u>18</u>	<u>20</u>	<u>(2)</u>
Total cash receipts	<u>6,538</u>	<u>10,699</u>	<u>\$ 8,100</u>	<u>\$ 2,599</u>
Expenditures				
Contractual services	<u>6,538</u>	<u>7,286</u>	<u>\$ 8,100</u>	<u>\$ (814)</u>
Total expenditures	<u>6538</u>	<u>7,286</u>	<u>\$ 8,100</u>	<u>\$ (814)</u>
Receipts over (under) expenditures	0	3,413		
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 0</u>	<u>\$ 3,413</u>		

See Independent Auditor's Report.

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)**

	<u>2013 Actual</u>	<u>2014 Actual</u>
Cash receipts		
Sales tax	\$ <u>76,658</u>	\$ <u>978,048</u>
Expenditures		
Transfers	<u>25,000</u>	<u>815,000</u>
Total expenditures	<u>25,000</u>	<u>815,000</u>
Receipts over (under) expenditures	51,658	163,048
Unencumbered cash, beginning of year	<u>0</u>	<u>51,658</u>
Unencumbered cash, end of year	\$ <u><u>51,658</u></u>	\$ <u><u>214,706</u></u>

Miami County, Kansas

Schedule 2ii

SPECIAL PURPOSE FUNDS

1/4 CENT SALES TAX - 927

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

For Year Ended December 31, 2014

(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		<u>2014</u>		
	<u>2013</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash receipts				
Taxes and shared revenue				
Sales tax	\$ 914,458	\$ 978,048	\$ 900,000	\$ 78,048
Total cash receipts	<u>914,458</u>	<u>978,048</u>	<u><u>900,000</u></u>	<u><u>78,048</u></u>
Expenditures				
Operating transfer	<u>889,841</u>	<u>987,000</u>	\$ <u>987,000</u>	\$ <u>0</u>
Total expenditures	<u>889,841</u>	<u>987,000</u>	\$ <u><u>987,000</u></u>	\$ <u><u>0</u></u>
Receipts over (under) expenditures	24,617	(8,952)		
Unencumbered cash, beginning of year	<u>77,350</u>	<u>101,967</u>		
Unencumbered cash, end of year	\$ <u><u>101,967</u></u>	\$ <u><u>93,015</u></u>		

See Independent Auditor's Report.

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, 2014

(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

	<u>2013 Actual</u>	<u>2014 Actual</u>
Cash receipts		
Grants	\$ <u>0</u>	\$ <u>0</u>
Expenditures		
Commodities	<u>180</u>	<u>0</u>
Total expenditures	<u>180</u>	<u>0</u>
Receipts over (under) expenditures	(180)	0
Unencumbered cash, beginning of year	<u>180</u>	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2II

SPECIAL PURPOSE FUNDS
COMMUNITY CORRECTIONS - 984
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		<u>2014</u>		
	<u>2013</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Grants	\$ 367,436	\$ 397,648	\$ 372,000	\$ 25,648
Service fees	<u>32,592</u>	<u>28,185</u>	<u>40,000</u>	<u>(11,815)</u>
Total cash receipts	<u>400,028</u>	<u>425,833</u>	<u>\$ 412,000</u>	<u>\$ 13,833</u>
Expenditures				
Personnel services	293,865	298,797	\$ 299,215	\$ (418)
Contractual services	57,049	91,464	86,450	5,014
Commodities	3,812	5,028	17,800	(12,772)
Vehicle expense	1,884	7,442	4,400	3,042
Capital outlay	<u>0</u>	<u>3,366</u>	<u>9,000</u>	<u>(5,634)</u>
Total expenditures	<u>356,610</u>	<u>406,097</u>	<u>\$ 416,865</u>	<u>\$ (10,768)</u>
Receipts over (under) expenditures	43,418	19,736		
Unencumbered cash, beginning of year	80,927	124,381		
Prior year cancelled encumbrances	<u>36</u>	<u>8</u>		
Unencumbered cash, end of year	<u>\$ 124,381</u>	<u>\$ 144,125</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2mm

SPECIAL PURPOSE FUNDS
JUVENILE JUSTICE AUTHORITY - 985
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

		<u>2014</u>		
	<u>2013</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Grants	\$ 427,066	\$ 441,156	\$ 490,000	\$ (48,844)
Service fees	<u>6,767</u>	<u>7,045</u>	<u>10,000</u>	<u>(2,955)</u>
Total cash receipts	<u>433,833</u>	<u>448,201</u>	\$ <u>500,000</u>	\$ <u>(51,799)</u>
Expenditures				
Personnel services	362,232	380,965	\$ 404,856	\$ (23,891)
Contractual services	65,569	56,063	75,942	(19,879)
Commodities	18,327	5,955	19,550	(13,595)
Vehicle expense	4,695	20,255	9,390	10,865
Capital outlay	<u>1,592</u>	<u>9,102</u>	<u>20,500</u>	<u>(11,398)</u>
Total expenditures	<u>452,415</u>	<u>472,340</u>	\$ <u>530,238</u>	\$ <u>(57,898)</u>
Receipts over (under) expenditures	(18,582)	(24,139)		
Unencumbered cash, beginning of year	53,580	35,311		
Prior year cancelled encumbrances	<u>313</u>	<u>21</u>		
Unencumbered cash, end of year	\$ <u>35,311</u>	\$ <u>11,193</u>		

See Independent Auditor's Report.

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)**

	<u>2013 Actual</u>	<u>2014 Actual</u>
Cash receipts		
Reimbursements	\$ 0	\$ 0
Expenditures		
Other	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>26,367</u>	<u>26,367</u>
Unencumbered cash, end of year	<u><u>\$ 26,367</u></u>	<u><u>\$ 26,367</u></u>

See Independent Auditor's Report.

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>
Cash receipts		
Grants	\$ 0	\$ 2,053
Expenditures		
Personnel services	2,046	2,056
Capital outlay	<u> 0</u>	<u> 0</u>
Total expenditures	<u> 2,046</u>	<u> 2,056</u>
Receipts over (under) expenditures	(2,046)	(3)
Unencumbered cash, beginning of year	<u> 2,049</u>	<u> 3</u>
Unencumbered cash, end of year	\$ <u> 3</u>	\$ <u> 0</u>

See Independent Auditor's Report.

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)

	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 9,908	\$ 20,413
Expenditures		
Contractual services	1,066	3,761
Commodities	<u>14,075</u>	<u>14,742</u>
Total expenditures	<u>15,141</u>	<u>18,503</u>
Receipts over (under) expenditures	(5,233)	1,910
Unencumbered cash, beginning of year	35,038	29,830
Prior year cancelled encumbrances	<u>25</u>	<u>0</u>
Unencumbered cash, end of year	<u>\$ 29,830</u>	<u>\$ 31,740</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2qq

**SPECIAL PURPOSE FUNDS
SHERIFF'S SUPPORT PROGRAM - 994
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2014
(With Comparative Actual totals for the Prior Year Ended December 30, 2013)**

	<u>2013 Actual</u>	<u>2014 Actual</u>
Cash receipts		
Miscellaneous	\$ <u>4,374</u>	\$ <u>3,950</u>
Expenditures		
Contractual services	480	0
Commodities	<u>2,895</u>	<u>3,410</u>
Total expenditures	<u>3,375</u>	<u>3,410</u>
Receipts over (under) expenditures	999	540
Unencumbered cash, beginning of year	<u>336</u>	<u>1,335</u>
Unencumbered cash, end of year	\$ <u><u>1,335</u></u>	\$ <u><u>1,875</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2rr

BOND AND INTEREST 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)

		<u>2014</u>		Variance Over (Under)	
	<u>2013 Actual</u>	<u>Actual</u>	<u>Budget</u>		
Cash receipts					
Taxes and shared revenue					
Current tax	\$ 2,326,244	\$ 2,224,529	\$ 2,223,301	\$ 1,228	
Delinquent tax	48,072	74,235	30,000	44,235	
Motor vehicle tax	267,543	292,903	270,636	22,267	
Recreational vehicle tax	5,086	5,819	5,458	361	
Payment in lieu of taxes	1,330	465	725	(260)	
Special assessments	25,924	12,454	45,500	(33,046)	
Miscellaneous	<u>22,654</u>	<u>21,067</u>	<u>0</u>	<u>21,067</u>	
Total cash receipts	<u>2,696,853</u>	<u>2,631,472</u>	<u>\$ 2,575,620</u>	<u>\$ 55,852</u>	
Expenditures					
Principal	2,277,465	2,133,027	\$ 2,133,027	\$ 0	
Interest	396,857	293,623	293,623	0	
Contractual	0	0	63,916	(63,916)	
Fees	<u>3,250</u>	<u>3,678</u>	<u>0</u>	<u>3,678</u>	
Total expenditures	<u>2,677,572</u>	<u>2,430,328</u>	<u>\$ 2,490,566</u>	<u>\$ (60,238)</u>	
Receipts over (under) expenditures	19,281	201,144			
Unencumbered cash, beginning of year	<u>56,494</u>	<u>75,775</u>			
Unencumbered cash, end of year	<u>\$ 75,775</u>	<u>\$ 276,919</u>			

See Independent Auditor's Report.

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, 2014
(With Comparative Actual totals for the Prior Year Ended December 31, 2013)

		2014		Variance Over (Under)	
	2013 Actual	Actual	Budget		
Cash receipts					
Grant	\$ 38,233	\$ 41,217	\$ 0	\$	41,217
Miscellaneous	72,899	44,855	957,000		(912,145)
Operating transfer	<u>1,768,654</u>	<u>2,032,500</u>	<u>1,872,500</u>		<u>160,000</u>
Total cash receipts	<u>1,879,786</u>	<u>2,118,572</u>	\$ <u>2,829,500</u>	\$	<u>(710,928)</u>
Expenditures					
Contractual Services	14,067	255	\$ 0	\$	255
Capital outlay	2,114,876	2,221,631	2,624,000		(402,369)
Operating transfers	<u>9,800</u>	<u>10,677</u>	<u>0</u>		<u>10,677</u>
Total expenditures	<u>2,138,743</u>	<u>2,232,563</u>	\$ <u>2,624,000</u>	\$	<u>(391,437)</u>
Receipts over (under) expenditures	(258,957)	(113,991)			
Unencumbered cash, beginning of year	3,904,599	3,669,442			
Prior year cancelled encumbrance	<u>23,800</u>	<u>25,080</u>			
Unencumbered cash, end of year	\$ <u>3,669,442</u>	\$ <u>3,580,531</u>			

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Miami County, Kansas

Schedule 2tt

CAPITAL PROJECT FUNDS

JAIL CONSTRUCTION - 904

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2014

	<u>Actual</u>
Cash receipts	
Band sale porceeds	\$ 9,812,095
Interest	407
Operating transfer	<u>825,677</u>
Total cash receipts	<u>10,638,179</u>
Expenditures	
Contractual Services	2,451
Commodities	272
Capital outlay	<u>822,955</u>
Total expenditures	<u>825,678</u>
Receipts over (under) expenditures	9,812,501
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>9,812,501</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2uu

**RELATED MUNICIPAL ENTITY
MARAIS DES CYGNES DISTRICT NO. 16
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended December 31, 2014

(With Comparative Actual totals for the Prior Year Ended December 31, 2013)

	2013 Actual	2014 Actual
Cash receipts		
Kansas State University	\$ 50,648	\$ 43,953
County appropriation	220,716	220,716
Educational services	19,188	7,023
Other	10,607	9,202
 Total cash receipts	 301,159	 280,894
 Expenditures		
Operation costs	315,795	243,382
 Receipts over (under) expenditures	 (14,636)	 37,512
 Unencumbered cash, beginning of year	 113,078	 98,442
 Unencumbered cash, end of year	 \$ 98,442	 \$ 135,954

See Independent Auditor's Report.

Miami County, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended December 31, 2014

<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	\$ 1,069,846	1,069,846	\$ 0
County Clerk	25	2,716	2,716	25
District Court	201,165	1,643,713	1,600,511	244,367
Health department	50	283,121	283,121	50
Law Library	25,682	19,710	15,344	30,048
Register of Deeds	200	0	0	200
Sheriff - checking	4,669	25,270	24,519	5,420
Sheriff - prisoner fund	593	70,804	69,682	1,715
Sheriff - bonds	2,350	40,213	42,563	0
Solid waste	100	735,522	735,522	100
Subtotal of accounts not on county system			\$	<u>281,925</u>
<u>On County System</u>				
Payroll Tax Withholdings	169,562	0	169,562	0
Zoning escrow	5,600	0	0	5,600
Escrow	19,127	120,169	38,799	100,497
Insurance tax lien	110,865	28,861	28,861	110,865
Sub-division escrow	7,353	0	0	7,353
Airport Escrow	2,400	100	100	2,400
Hillsdale improvement	1,471	10,973	8,011	4,433
Returned checks	(4,780)	34,119	38,046	(8,707)
Neighborhood revitalization	0	107,721	107,721	0
Current taxes	24,145,653	43,485,845	43,303,012	24,328,486
Auto taxes	913,875	4,394,807	4,372,094	936,588
Bankruptcy tax payments	0	14	0	14
Recreational vehicle	16,244	84,757	85,130	15,871
Commercial motor vehicle registration	0	164,037	161,567	2,470
Payment in lieu of tax	10,500	13,500	10,500	13,500
Tax foreclosure sales	28,288	9,796	10,811	27,273
County redemption	494,379	1,118,488	1,366,313	246,554
Delinquent personal property tax	14,159	65,866	70,046	9,979
Mineral Production / Severance Tax	11,132	0	11,132	0
Long & Short & Change Checks	1,262	123,449	123,530	1,181
Prisoner cash bonds	0	40,213	40,213	0
State Funds	147,039	4,433,451	4,437,390	143,100
<u>Tax Distribution</u>				
Cities	430,349	6,828,975	6,753,163	506,161
Schools	(406)	22,833,919	22,831,918	1,595
Recreation commissions	0	147,285	147,285	0
Townships	0	65,734	65,734	0
Cemeteries	0	49,587	49,587	0
Library	0	927,101	927,101	0
Watershed	0	16,078	16,078	0
	<u>\$ 26,758,906</u>	<u>\$ 88,995,760</u>	<u>\$ 89,017,528</u>	<u>\$ 26,737,138</u>
Payroll Tax Withholdings - payables				0
Escrow payables				64,625
Unencumbered cash				<u>\$ 26,672,513</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 4

RECONCILEMENT OF 2013 TAX ROLLS

For the Year Ended December 31, 2014

County Clerk's abstract of taxes levied		\$	45,094,109
Supplemental tax roll			21,899
2013 taxes abated			<u>(111,156)</u>
2013 tax roll as adjusted		\$	<u><u>45,004,852</u></u>
2013 current tax collections		\$	44,251,319
Delinquent taxes			
Gas	\$	16,198	
Oil		28,044	
Personal property		22,980	
Trucks		857	
Real estate taxes		590,921	
Assessments		<u>94,533</u>	<u>753,533</u>
2013 total tax roll		\$	<u><u>45,004,852</u></u>

See Independent Auditor's Report.

SPECIAL REPORT

INDEPENDENT AUDITOR'S REPORT 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, 2014, and the related notes to the financial statements, which comprise the County's regulatory basis financial statements, and have issued our report thereon April 2, 2015. 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.

Opfer & Goedert, Chartered

Ottawa, Kansas
April 2, 2015