

MIAMI COUNTY, KANSAS

Paola, Kansas

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

December 31, 2015

MIAMI COUNTY, KANSAS

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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, 2015 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

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

As described in Note C of the financial statement, the financial statement is prepared by Miami County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Miami County, Kansas as of December 31, 2015, 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, 2015, 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

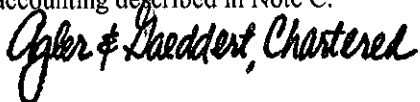
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory 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 14, 2016, 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 2014 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 2015 basic financial statement upon which we rendered an unmodified opinion dated April 14, 2016. The 2014 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 2014 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 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 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 2014 basic financial statement or to the 2014 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 2014 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 14, 2016

Miami County, Kansas

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2015**

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>
Governmental type funds				
General Fund	\$ 2,418,752	\$ 16,838	\$ 15,506,937	\$ 14,886,881
Special Purpose Funds				
Road and Bridge	1,008,900	0	6,502,135	6,374,052
Solid Waste	103,789	0	895,600	936,170
County Fuel System	136,692	0	601,802	513,358
Club Estates #1 Sewer	20,770	0	15,158	13,375
Club Estates #1 Lights	6,423	0	0	1,168
Walnut Creek #3 Sewer	12,778	0	30,404	21,286
Bucyrus Sewer	3,831	6,665	36,797	44,563
911 Emergency Wireless	264,955	0	213,608	147,346
Law Enforcement Trust	1,747	0	714	1,235
Carry Concealed Weapon	1,158	0	3,868	4,219
County Wide Reappraisal	44,301	0	471,393	468,912
Motor Vehicle Operating	0	0	349,742	349,742
Offender Registration	14,403	0	8,880	14,719
Special Building	401	0	0	0
Special Bridge	48,492	0	718,545	710,000
Special Economic Development Reserve	152,000	0	16,000	0
Road and Bridge Special Machinery	353,085	0	0	65,523
Equipment Reserve	287,981	0	154,306	107,404
Special Technology	2,325	0	260,000	249,775
Special Building Improvement	512,848	0	69,800	57,879
Special Retirement	120,000	0	25,000	0
Special Tax Refund	46,809	0	0	0
Club Estate Sewer Reserve	33,076	0	3,000	1,000
Walnut Creek Sewer Reserve	18,749	0	0	1,325
Clerk Technology	0	0	12,285	0
Treasurer Technology	0	0	12,284	558
Airport Hangar	13,117	0	10,185	16,925
Fire District No. 1 Maintenance	110,049	90	588,977	573,293
Fire District No. 2 Maintenance	10,685	0	176,149	169,275
Fire District No. 1 Special Machinery	1,019,590	0	95,209	516,683
Fire District No. 2 Special Machinery	157,246	0	0	0
Special Alcohol Control	55,901	0	42,630	45,000
Special Drug Forfeiture	1,839	0	0	0
Bucyrus Lights	80	0	3,620	3,341
Hillsdale Lights	3,413	0	8,745	7,586
Sales tax - Jail Project	214,706	0	1,006,681	562,894
1/4 Cent Sales Tax	93,015	0	1,006,681	1,000,000
Community Corrections	144,125	0	470,978	449,564
Juvenile Justice Authority	11,193	0	462,962	470,998
Micro Loan Program	26,367	0	0	26,367
Sheriff Grant	0	0	10,096	10,096
Cops for Tots	31,740	0	16,466	15,157
Sheriff's Support Program	1,875	0	8,076	3,803
Small Business Grant	0	0	10,000	0

The accompanying notes are an integral part of this statement.

Statement 1

<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>	
\$ 3,055,646	\$ 344,652	\$ 3,400,298	
1,136,983	133,912	1,270,895	Composition of ending cash
63,219	84,188	147,407	Cash on hand and checks \$ 1,600
225,136	19,863	244,999	Bank deposits
22,553	105	22,658	Checking/Savings 57,434,198
5,255	103	5,358	Schedule 3 accounts not on books <u>124,858</u>
21,896	535	22,431	
2,730	5,059	7,789	Total cash and investments 57,560,656
331,217	8,108	339,325	Agency funds per
1,226	0	1,226	Schedule 3 <u>(28,082,194)</u>
807	280	1,087	\$ <u>29,478,462</u>
46,782	20,031	66,813	
0	3,664	3,664	
8,564	0	8,564	
401	0	401	
57,037	20,368	77,405	
168,000	0	168,000	
287,562	0	287,562	
334,883	16,679	351,562	
12,550	12,777	25,327	
524,769	0	524,769	
145,000	0	145,000	
46,809	0	46,809	
35,076	1,000	36,076	
17,424	1,325	18,749	
12,285	0	12,285	
11,726	0	11,726	
6,377	127	6,504	
125,823	60,229	186,052	
17,559	0	17,559	
598,116	1,890	600,006	
157,246	0	157,246	
53,531	0	53,531	
1,839	0	1,839	
359	297	656	
4,572	677	5,249	
658,493	0	658,493	
99,696	0	99,696	
165,539	8,572	174,111	
3,157	6,833	9,990	
0	0	0	
0	0	0	
33,049	6,177	39,226	
6,148	313	6,461	
10,000	0	10,000	

The accompanying notes are an integral part of this statement.

Miami County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2015

	<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	\$ 276,919	\$ 0	\$ 1,909,077	\$ 1,888,257
Capital Projects Funds				
New Projects	3,580,531	13,675	2,081,799	1,814,474
Jail Construction	9,812,501	0	8,023,839	16,314,140
Related Municipal Entity				
Marais des Cygnes District No. 16	<u>135,954</u>	<u>0</u>	<u>0</u>	<u>135,954</u>
Total reporting entity (excluding agency funds)	<u>\$ 21,315,111</u>	<u>\$ 37,268</u>	<u>\$ 41,830,428</u>	<u>\$ 48,994,297</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>
\$ 297,739	\$ 0	\$ 297,739
3,861,531	415,438	4,276,969
1,522,200	14,106,750	15,628,950
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 14,198,510</u>	<u>\$ 15,279,952</u>	<u>\$ 29,478,462</u>

The accompanying notes are an integral part of this statement.

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

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. This entity was formerly known as Miami County Extension but has since expanded to more than one county. The entity is presented this year to show the balance carried over from prior year as expended. The entity will be removed for next year.

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, 2015

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 two budget amendments for this year. Bond and Interest and Solid Waste budgets were amended.

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.

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, 2015

NOTE D. BUDGETARY INFORMATION - continued

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

Law Enforcement Trust	Special Building Improvement	Micro Loan Program
Concealed Weapon	Special Retirement	Sheriff Grant
Motor Vehicle Operating	Special Tax	Cops for Tots
Offender Registration	Club Estate Sewer Reserve	Sheriff's Support Program
Special Building	Walnut Creek Sewer Reserve	Small Business Grant
Special Economic Development Reserve	Fire District No. 2	Special Machinery
Road & Bridge Special Machinery	Special Drug Forfeiture	

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 time deposits 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, 2015.

At December 31, 2015, the carrying amount of the County's bank deposits was \$57,560,656 (which includes petty cash funds) and the bank balance was \$58,267,960. 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, \$750,958 was covered by federal depository insurance and \$57,517,002 was collateralized with securities held by the pledging financial institution's agents in the County's name.

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, 2015

NOTE F. LONG-TERM DEBT

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>		
GO Bonds:						
Series 2000-A	5.13%	10/02/00	350,000	10/02/40		
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		
Series 2015-A	2.00-3.25%	04/23/15	284,000	09/01/30		
Series 2015-B	2.00-4.00%	12/30/15	8,120,000	09-01-45		
Bobcat T750	4.49%	03-26-15	50,960	03/18/16		
Revolving Loan						
KDOT Loan	3.98%	07/09/09	1,320,000	08/01/14		
	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance /End of Year</u>	<u>Interest Paid</u>	
GO Bonds:						
Series 2000-A	\$ 285,000	\$ 0	\$ 285,000	\$ 0	\$ 9,492	
Revenue Bonds:						
Series 2008	2,840,000	0	230,000	2,610,000	121,042	
Series 2008	90,000	0	45,000	45,000	3,330	
Series 2010A	1,425,000	0	460,000	965,000	31,900	
Series 2013	690,000	0	70,000	620,000	15,938	
Series 2014	10,000,000	0	380,000	9,620,000	199,689	
Series 2015-A	0	284,000	14,000	270,000	2,590	
Series 2015-B	0	8,120,000	0	8,120,000	0	
Bobcat T750	0	50,960	2,915	48,045	585	
Revolving Loan						
KDOT Loan	<u>1,077,980</u>	<u>0</u>	<u>253,241</u>	<u>824,739</u>	<u>42,904</u>	
	<u>\$ 16,407,980</u>	<u>\$ 8,454,960</u>	<u>\$ 1,740,156</u>	<u>\$ 23,122,784</u>	<u>\$ 427,470</u>	

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS December 31, 2015

NOTE F. LONG-TERM DEBT - continued

Revenue Bonds	\$ 1,215,000	\$ 1,141,000	\$ 666,000	\$ 681,000	\$ 706,000
Bobcat T750	48,045	0	0	0	0
KDOT Loans	<u>263,953</u>	<u>275,119</u>	<u>285,667</u>	<u>0</u>	<u>0</u>

\$	<u>1,526,998</u>	\$	<u>1,416,119</u>	\$	<u>951,667</u>	\$	<u>681,000</u>	\$	<u>706,000</u>
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	<u>2021-2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>2036-2040</u>	<u>2041-2045</u>	<u>Total</u>
Revenue Bonds:	\$ 3,488,000	\$ 2,493,000	\$ 3,040,000	\$ 3,870,000	\$ 4,950,000	\$ 22,250,000
Bobcat T750	0	0	0	0	0	48,045
KDOT Loans	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>824,739</u>

\$	<u>3,488,000</u>	\$	<u>2,493,000</u>	\$	<u>3,040,000</u>	\$	<u>3,870,000</u>	\$	<u>4,950,000</u>	\$	<u>23,122,784</u>
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Interest:	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Revenue Bonds	\$ 641,703	\$ 709,300	\$ 679,030	\$ 660,145	\$ 640,612
Bobcat T750	1,106	0	0	0	0
KDOT Loans	<u>32,825</u>	<u>22,319</u>	<u>11,369</u>	<u>0</u>	<u>0</u>

\$	<u>675,634</u>	\$	<u>731,619</u>	\$	<u>690,399</u>	\$	<u>660,145</u>	\$	<u>640,612</u>
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	<u>2021-2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>2036-2040</u>	<u>2041-2045</u>	<u>Total</u>
Revenue Bonds:	\$ 2,860,185	\$ 2,412,610	\$ 1,994,281	\$ 1,416,150	\$ 614,000	\$ 12,628,016
Bobcat T750	0	0	0	0	0	1,106
KDOT Loans	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>66,513</u>

\$	<u>2,860,185</u>	\$	<u>2,412,610</u>	\$	<u>1,994,281</u>	\$	<u>1,416,150</u>	\$	<u>614,000</u>	\$	<u>12,695,635</u>
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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, 2015, the statutory limit for the County was in excess of \$11,417,866 providing a debt margin of \$11,417,866.

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

NOTE G. CAPITAL PROJECTS

Project Name	Project Authorization	Project Expenditures
BR 10-U.3 on 327th St over Middle Creek	\$ 467,000	\$ 376,786
FAS 360 Bridge 247th St. Bridge Redeck	820,000	57,821
Airport Master Plan	140,900	134,390
BR F-O.7 Crescent Hill S of 399th Replace	447,162	326,950
Culvert Replacement Waverly Rd. s/o R&B	75,000	53,839
Culvert Replacement Mission Bellview n/o	75,000	32,541
223rd Street Road Reconstruction	759,000	506,126
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	14,031
Bridge 15-B.9 287th St w/o Pressonville Rd	150,000	20,780
Bridge C-3.6 Pressonville Rd n/o 379th	150,000	0
Bridge FAS 630 223rd Street	1,400,000	60,450
Airport Pavement Sealcoat Engineering	48,057	37,357
Airport Environmental Assessment	76,425	7,264
Bridge FAS 10 347th Street	1,984,500	154,163
Bridge FAS 220 plum Creek Road	700,000	28,171
Road & Bridge Extension	335,000	216,352
Airport Runway/Taxi lane Mill & Overlay	628,121	389,746
Bridge T-18.2 Replacement	825,000	250
Bridge 11-B.2 319th Street	385,000	9,980
Paola EMS Station Building Addition	870,000	185
Bridge F.8-23.8 217th St	190,000	0
Bridge 5.5-J.5 363rd St.	200,000	0
Culvert- Hospital Drive	150,000	0
Bridge FAS 550 Polymer Overlay	2,640	2,640
Miami County Detention Center	20,075,000	3,047,392

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

NOTE H. 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	Bond & Interest	K.S.A. 19-119	7,012
General Fund	Special Economic Development	K.S.A. 19-119	16,000
General Fund	Equipment Reserve	K.S.A. 19-119	70,000
General Fund	Special Technology	K.S.A. 19-119	260,000
General Fund	Special Building Improvement	K.S.A. 19-119	50,000
General Fund	Special Retirement	K.S.A. 19-119	25,000
Cost of Issue Escrow	Bond & Interest	K.S.A. 19-120	16,795
County-Wide Reappraisal	Equipment Reserve	K.S.A. 19-120	35,000
Club Estates #1 Sewer	Club Estates Sewer Reserve	K.S.A. 12-197	3,000
1/4 Cent Sales Tax	Bond & Interest	K.S.A. 12-197	562,894
Fire District No. 1 Maintenance	Fire District No. 1 Special Machinery	K.S.A. 19-119	41,000
Airport Hangar	Capital Project	K.S.A. 19-120	15,000
Road & Bridge	Capital Project	K.S.A. 19-120	170,502
Special Bridge	Capital Project	K.S.A. 19-120	684,424
1/4 Cent Sales Tax	Capital Project	K.S.A. 19-120	1,000,000
Fuel Fund	Capital Project	K.S.A. 19-120	40,000
General	Capital Project	K.S.A. 19-120	40,185
Offender Registration Fee	Sheriff community Support Program	K.S.A. 19-120	4,877
Special Building	Capital Project	K.S.A. 19-120	40,000

NOTE I. 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.

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPEARATIONS - continued

Compensated Absences:

Vacation leave

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 who has been laid off shall receive payment in full for all accrued vacation leave if employee has at least 6 months service. If reinstated within 180 days, the employee will receive credit for any remaining balance of accrued time not issued at the time of lay off.

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.

Upon termination, an employee, who has been laid off and who has been in the County service at least 5 years, shall be paid for accrued sick leave in accordance with Section 5.9. If reinstated within 180 days, the employee will receive credit for any remaining balance of accrued time not issued at the time of lay off. Regular employees retiring or voluntarily resigning with at least 5 years of continuous service (or combined service by reinstatement) shall be compensated at his/her regular rate for accrued sick leave. Employees separating from the County for any other reason may not be entitled to payment of accrued sick leave. Voluntary Resignation: employee receives 3% for each full year of service, not to exceed 50% of the maximum accumulation of 960 hours. Retirement: employees receive 4 % for each full year of service, not to exceed 100% of the maximum accumulation of 960 hours.

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, 2015 was \$82,722.

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

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPEARTIONS - continued

Operating Leases:

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

<u>Year</u>	<u>Amount</u>
2016	\$ 94,907
2017	25,346
2018	9,377
2019	9,378
2020	9,377
2021-2022	<u>18,755</u>
	<u>\$ 167,140</u>

The rental expense for the year ended December 31, 2015 was \$140,215.

NOTE J. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefits pension plan as provided by K.S.A. 74-4901. et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and require supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, Ks. 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 established the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009, KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rates a 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. K.S.A. 74-4975 establishes KP&F (Kansas Police and Fire) member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal revenue code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution for the Death and Disability Program) and the statutory contribution rate was 9.48% for KPERS and 21.36% for KR&F for the fiscal year ended December 31, 2015. Contributions to the pension plan from the County were \$721,435 for KPERS and \$605,000 for KP&F for the year ended December 31, 2015.

MIAMI COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

NOTE J. DEFINED BENEFIT PENSION PLAN - continued

Net Pension Liability

At December 31, 2015 the county's proportionate share of the collective net pension liability reported to KPERS was \$5,102,345 and \$4,209,609 for KP&F. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 3, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

NOTE K. 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 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 not made timely withdrawals from the Detention Center Construction account and deposits to the General account in accordance with the bond requirements. The County is not aware of any other violations for the year ended December 31, 2015.

Subsequent Events: The County evaluated subsequent events through April 14, 2016, the date the financial statements were available to be issued. The County is currently in the process of building a Detention Center.

**REGULATORY BASIS
SUPPLEMENTARY INFORMATION**

Miami County, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
(Budgeted Funds Only)
For Year Ended December 31, 2015

	<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	\$ 16,620,132	0	\$ 16,620,132	\$ 14,886,881	\$ (1,733,251)
Special Purpose Fund					
Road and Bridge	6,575,951	0	6,575,951	6,374,052	(201,899)
Solid Waste	936,256	0	936,256	936,170	(86)
County Fuel System	1,100,000	0	1,100,000	513,358	(586,642)
Club Estates #1 Sewer	16,420	0	16,420	13,375	(3,045)
Club Estates #1 Lights	1,600	0	1,600	1,168	(432)
Walnut Creek #3 Sewer	21,400	0	21,400	21,286	(114)
Bucyrus Sewer	45,600	0	45,600	44,563	(1,037)
911 Emergency Wireless	215,000	0	215,000	147,346	(67,654)
County Wide Reappraisal	481,057	0	481,057	468,912	(12,145)
Special Bridge	710,000	0	710,000	710,000	0
Equipment Reserve	333,000	0	333,000	107,404	(225,596)
Special Technology	285,550	0	285,550	249,775	(35,775)
Clerk Technology	10,000	0	10,000	0	(10,000)
Treasurer Technology	10,000	0	10,000	558	(9,442)
Airport Hangar	19,050	0	19,050	16,925	(2,125)
Fire District					
No. 1 Maintenance	689,450	0	689,450	573,293	(116,157)
No. 2 Maintenance	180,734	0	180,734	169,275	(11,459)
No. 1 Special Machinery	525,000	0	525,000	516,683	(8,317)
Special Alcohol Control	45,000	0	45,000	45,000	0
Bucyrus Lights	3,600	0	3,600	3,341	(259)
Hillsdale Lights	8,400	0	8,400	7,586	(814)
Sales tax - Jail Project	950,000	0	950,000	562,894	(387,106)
1/4 Cent Sales Tax	1,000,000	0	1,000,000	1,000,000	0
Community Corrections	450,181	0	450,181	449,564	(617)
Juvenile Justice Authority	537,955	0	537,955	470,998	(66,957)
Bond and Interest Fund					
Bond and interest	2,032,821	0	2,032,821	1,888,257	(144,564)
Capital Project Funds					
New Projects	2,950,000	0	2,950,000	1,814,474	(1,135,526)

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, 2015

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

		2015		
	2014	Actual	Budget	Variance Over (Under)
	Actual			
Cash receipts				
Taxes and shared revenue				
Ad Valorem tax	\$ 9,951,854	\$ 10,400,484	\$ 10,673,524	\$ (273,040)
Delinquent tax	273,003	210,096	175,000	35,096
Motor vehicle tax	993,053	1,195,419	1,159,900	35,519
Recreational vehicle tax	56,138	74,815	21,862	52,953
16/20M vehicle tax	25,930	19,480	27,962	(8,482)
MVL - rental excise tax	408	221	433	(212)
Mineral tax	8,607	1,837	0	1,837
Local alcoholic liquor fund	17,315	16,517	17,000	(483)
Local sales tax	581,249	616,248	555,000	61,248
In lieu of taxes	35,560	38,821	39,000	(179)
Licenses, Permits and Fees				
Licenses, permits and fees	911,757	1,048,709	928,815	119,894
Fees for services	18,808	21,651	8,000	13,651
Charges for services				
Emergency medical services	1,070,121	967,242	1,197,402	(230,160)
Fuel sales	127,963	114,192	190,000	(75,808)
Rent	19,968	16,265	53,500	(37,235)
Interest on investments	108,377	107,788	175,000	(67,212)
Penalties & interest	224,680	134,692	100,000	34,692
Grants	228,798	236,993	226,896	10,097
Miscellaneous	253,782	183,224	11,750	171,474
Reimbursements	64,139	97,329	55,500	41,829
Open records copies	3,892	4,914	0	4,914
Total cash receipts	<u>14,975,402</u>	<u>15,506,937</u>	<u>\$ 15,616,544</u>	<u>\$ (109,607)</u>
Expenditures				
County Administrator	182,133	178,533	\$ 193,104	\$ (14,571)
Human resources	151,641	157,407	155,327	2,080
Information systems	84,124	114,898	123,309	(8,411)
Building & grounds	262,667	271,092	267,613	3,479
Appraisal	56,429	43,895	80,919	(37,024)
Building inspection	211,607	248,463	279,331	(30,868)
Codes court	75	300	3,000	(2,700)
County attorney	352,810	380,416	381,104	(688)
County clerk	156,514	252,647	250,254	2,393
County commissioners	139,609	145,352	151,412	(6,060)
County counselor	89,417	76,754	100,626	(23,872)
County-wide services	409,793	411,655	1,381,194	(969,539)

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, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

		2015		
	2014	Actual	Budget	Variance Over (Under)
Expenditures - continued	Actual	Actual	Budget	(Under)
District court	\$ 312,782	\$ 323,739	\$ 332,310	\$ (8,571)
Community health	422,563	437,397	491,525	(54,128)
Noxious weed	114,716	103,083	150,625	(47,542)
Household hazardous waste	13,601	16,075	18,650	(2,575)
GIS mapping/land info	86,832	91,837	96,198	(4,361)
Planning and zoning	98,041	116,338	124,248	(7,910)
Register of deeds	157,995	165,498	179,079	(13,581)
County Sheriff	2,467,875	2,509,219	2,458,032	51,187
Emergency management	69,971	111,462	116,301	(4,839)
Jail operations	1,033,687	1,119,246	1,177,660	(58,414)
Soil conservation	34,385	34,385	34,385	0
County Treasurer	210,449	219,822	244,481	(24,659)
Administrative election	156,892	95,697	118,338	(22,641)
Emergency medical services	1,889,251	2,015,901	2,012,495	3,406
Employee benefit	3,293,150	3,661,504	4,164,488	(502,984)
Property/casualty insurance	273,158	278,116	285,000	(6,884)
Parks and recreation	0	0	10,000	(10,000)
Prosecuting attorney training fund	2,481	1,987	2,650	(663)
Airport	142,758	117,827	214,275	(96,448)
Economic Development	110,441	101,264	130,460	(29,196)
Elderly services	169,892	177,392	177,392	0
Marais des Cygnes District No. 16	220,716	0	0	0
Fair premiums	30,200	32,836	30,200	2,636
Fair building and maintenance	26,800	26,800	26,800	0
Historical Society	22,076	22,000	22,000	0
Mental health	202,555	202,555	202,555	0
Mental retardation	132,792	132,792	132,792	0
Operating transfers	448,500	490,697	300,000	190,697
Total expenditures	14,241,378	14,886,881	\$ 16,620,132	\$ (1,733,251)
Receipts over (under) expenditures	734,024	620,056		
Unencumbered cash, beginning of year	1,644,341	2,418,752		
Prior year cancelled encumbrances	40,387	16,838		
Unencumbered cash, end of year	\$ 2,418,752	\$ 3,055,646		

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, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

		2015		
	2014	Actual	Budget	Variance Over (Under)
	Actual			
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 2,198,116	\$ 2,977,539	\$ 3,051,000	\$ (73,461)
Delinquent tax	89,534	57,563	59,550	(1,987)
Motor vehicle tax	341,622	299,061	255,166	43,895
Recreational vehicle tax	6,790	5,686	4,809	877
16/20M vehicle tax	0	0	6,151	(6,151)
MVL - rental excise tax	135	60	95	(35)
In lieu of taxes	459	1,640	450	1,190
Special city/county gas tax	1,133,132	1,152,309	1,100,000	52,309
Local sales tax	1,743,746	1,848,743	1,650,000	198,743
Fees	16,798	21,417	10,750	10,667
Miscellaneous	11,882	5,025	5,000	25
Reimbursements	83,915	133,092	80,000	53,092
Total cash receipts	<u>5,626,129</u>	<u>6,502,135</u>	<u>\$ 6,222,971</u>	<u>\$ 279,164</u>
Expenditures				
Personnel services	1,903,436	2,040,438	\$ 2,005,801	\$ 34,637
Contractual services	226,599	165,226	150,300	14,926
Commodities	2,071,133	2,601,021	2,577,850	23,171
Vehicle expenses	864,885	764,884	960,000	(195,116)
Capital outlay	427,592	631,981	632,000	(19)
Operating transfers	380,000	170,502	250,000	(79,498)
Total expenditures	<u>5,873,645</u>	<u>6,374,052</u>	<u>\$ 6,575,951</u>	<u>\$ (201,899)</u>
Receipts over (under) expenditures	(247,516)	128,083		
Unencumbered cash, beginning of year	1,256,341	1,008,900		
Prior year cancelled encumbrances	<u>75</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 1,008,900</u>	<u>\$ 1,136,983</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, 2015

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

		2015		Variance Over (Under)
	2014 Actual	Actual	Budget	
Cash receipts				
Fees	\$ 727,163	\$ 887,630	\$ 825,928	\$ 61,702
Tires	3,782	2,886	7,700	(4,814)
Sale of property	71	0	0	0
Construction demo/brush	2,765	3,393	0	3,393
Scrap iron	1,718	1,691	0	1,691
Total cash receipts	<u>735,499</u>	<u>895,600</u>	<u>\$ 833,628</u>	<u>\$ 61,972</u>
Expenditures				
Personnel services	16,537	19,319	\$ 16,533	\$ 2,786
Contractual services	706,498	916,196	919,723	(3,527)
Commodities	743	655	0	655
Total expenditures	<u>723,778</u>	<u>936,170</u>	<u>\$ 936,256</u>	<u>\$ (86)</u>
Receipts over (under) expenditures	11,721	(40,570)		
Unencumbered cash, beginning of year	<u>92,068</u>	<u>103,789</u>		
Unencumbered cash, end of year	\$ <u>103,789</u>	\$ <u>63,219</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, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

		2015		
	2014			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Reimbursements	\$ 773,703	\$ 601,802	\$ 1,100,000	\$ (498,198)
Total cash receipts	<u>773,703</u>	<u>601,802</u>	<u>\$ 1,100,000</u>	<u>\$ (498,198)</u>
Expenditures				
Contractual services	27,797	1,460	\$ 0	\$ 1,460
Items for resale	769,691	465,053	0	465,053
Vehicle expense	3,561	6,845	1,100,000	(1,093,155)
Operating transfers	<u>0</u>	<u>40,000</u>	<u>0</u>	<u>40,000</u>
Total expenditures	<u>801,049</u>	<u>513,358</u>	<u>\$ 1,100,000</u>	<u>\$ (586,642)</u>
Receipts over (under) expenditures	(27,346)	88,444		
Unencumbered cash, beginning of year	<u>164,038</u>	<u>136,692</u>		
Unencumbered cash, end of year	\$ <u>136,692</u>	\$ <u>225,136</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, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

		2015		
	2014	Actual	Budget	Variance Over (Under)
	Actual			
Cash receipts				
Special assessments	\$ 16,185	\$ 15,158	\$ 15,000	\$ 158
Expenditures				
Contractual	9,370	8,133	\$ 11,300	\$ (3,167)
Commodities	697	2,242	2,120	122
Operating transfer	5,000	3,000	3,000	0
Total expenditures	15,067	13,375	\$ 16,420	\$ (3,045)
Receipts over (under) expenditures	1,118	1,783		
Unencumbered cash, beginning of year	19,652	20,770		
Unencumbered cash, end of year	\$ 20,770	\$ 22,553		

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, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

		<u>2015</u>		
	<u>2014</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts	\$ 0	\$ 0	\$ <u>0</u>	\$ <u>0</u>
Expenditures				
Contractual services	<u>1,115</u>	<u>1,168</u>	\$ <u>1,600</u>	\$ <u>(432)</u>
Receipts over (under) expenditures	(1,115)	(1,168)		
Unencumbered cash, beginning of year	<u>7,538</u>	<u>6,423</u>		
Unencumbered cash, end of year	\$ <u><u>6,423</u></u>	\$ <u><u>5,255</u></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, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

		<u>2015</u>		
	<u>2014</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Special assessments	\$ 21,197	\$ 30,404	\$ 24,000	\$ 6,404
Total Cash Receipts	<u>21,197</u>	<u>30,404</u>	<u>\$ 24,000</u>	<u>\$ 6,404</u>
Expenditures				
Contractual services	17,047	17,860	\$ 17,500	\$ 360
Commodities	903	3,426	2,700	726
Capital Outlay	<u>0</u>	<u>0</u>	<u>1,200</u>	<u>(1,200)</u>
Total expenditures	<u>17,950</u>	<u>21,286</u>	<u>\$ 21,400</u>	<u>\$ (114)</u>
Receipts over (under) expenditures	3,247	9,118		
Unencumbered cash, beginning of year	<u>9,531</u>	<u>12,778</u>		
Unencumbered cash, end of year	\$ <u>12,778</u>	\$ <u>21,896</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, 2015

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

		2015		
	2014			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
User fees	\$ 13,913	\$ 14,297	\$ 12,000	\$ 2,297
Special assessments	0	0	500	(500)
Operating transfers	<u>22,500</u>	<u>22,500</u>	<u>34,000</u>	<u>(11,500)</u>
Total cash receipts	<u>36,413</u>	<u>36,797</u>	\$ <u>46,500</u>	\$ <u>(9,703)</u>
Expenditures				
Contractual services	34,710	36,705	\$ 40,400	\$ (3,695)
Commodities	<u>2,180</u>	<u>7,858</u>	<u>5,200</u>	<u>2,658</u>
Total expenditures	<u>36,890</u>	<u>44,563</u>	\$ <u>45,600</u>	\$ <u>(1,037)</u>
Receipts over (under) expenditures	(477)	(7,766)		
Unencumbered cash, beginning of year	4,308	3,831		
Prior year cancelled encumbrances	<u>0</u>	<u>6,665</u>		
Unencumbered cash, end of year	\$ <u>3,831</u>	\$ <u>2,730</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, 2015

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

		2015		
	2014			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Fees	\$ 215,030	\$ 212,421	\$ 225,000	\$ (12,579)
Interest on idle funds	910	1,187	850	337
Total cash receipts	<u>215,940</u>	<u>213,608</u>	<u>\$ 225,850</u>	<u>\$ (12,242)</u>
Expenditures				
Contractual services	140,531	147,346	\$ 162,000	\$ (14,654)
Commodities	0	0	30,000	(30,000)
Capital outlay	<u>0</u>	<u>0</u>	<u>23,000</u>	<u>(23,000)</u>
Total expenditures	<u>140,531</u>	<u>147,346</u>	<u>\$ 215,000</u>	<u>\$ (67,654)</u>
Receipts over (under) expenditures	75,409	66,262		
Unencumbered cash, beginning of year	<u>189,546</u>	<u>264,955</u>		
Unencumbered cash, end of year	<u>\$ 264,955</u>	<u>\$ 331,217</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, 2015

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

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ <u>6,472</u>	\$ <u>714</u>
Expenditures		
Contractual Services	176	0
Commodities	<u>10,343</u>	<u>1,235</u>
Total Expenditures	<u>10,519</u>	<u>1,235</u>
Receipts over (under) expenditures	(4,047)	(521)
Unencumbered cash, beginning of year	<u>5,794</u>	<u>1,747</u>
Unencumbered cash, end of year	\$ <u><u>1,747</u></u>	\$ <u><u>1,226</u></u>

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2k**

SPECIAL PURPOSE FUNDS
CARRY CONCEALED WEAPON - 316
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Fees	\$ <u>27,677</u>	\$ <u>3,868</u>
Total cash receipts	<u>27,677</u>	<u>3,868</u>
Expenditures		
Contractual	1,800	900
Commodities	7,827	3,319
Capital Outlay	<u>23,127</u>	<u>0</u>
Total expenditures	<u>32,754</u>	<u>4,219</u>
Receipts over (under) expenditures	(5,077)	(351)
Unencumbered cash, beginning of year	<u>6,235</u>	<u>1,158</u>
Unencumbered cash, end of year	\$ <u><u>1,158</u></u>	\$ <u><u>807</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, 2015

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

		2015		Variance Over (Under)
	2014 Actual	Actual	Budget	
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 389,303	\$ 399,640	\$ 409,138	\$ (9,498)
Delinquent tax	12,571	8,851	7,000	1,851
Motor vehicle tax	47,634	48,557	45,216	3,341
Payment in lieu of taxes	81	220	0	220
Recreational vehicle tax	980	963	852	111
16/20M vehicle tax	0	0	1,090	(1,090)
MVL - rental excise tax	0	10	17	(7)
Service fees	1,707	1,995	1,700	295
Miscellaneous	<u>8,820</u>	<u>11,157</u>	<u>10,000</u>	<u>1,157</u>
 Total cash receipts	 <u>461,096</u>	 <u>471,393</u>	 <u>\$ 475,013</u>	 <u>\$ (3,620)</u>
 Expenditures				
Personnel services	388,878	396,362	\$ 431,587	\$ (35,225)
Contractual services	33,431	31,049	28,870	2,179
Commodities	2,226	2,850	5,600	(2,750)
Vehicle expense	5,354	3,651	10,000	(6,349)
Operating transfer	<u>13,000</u>	<u>35,000</u>	<u>5,000</u>	<u>30,000</u>
 Total expenditures	 <u>442,889</u>	 <u>468,912</u>	 <u>\$ 481,057</u>	 <u>\$ (12,145)</u>
 Receipts over (under) expenditures	 18,207	 2,481		
 Unencumbered cash, beginning of year	 26,094	 44,301		
 Prior year cancelled encumbrances	 <u>0</u>	 <u>0</u>		
 Unencumbered cash, end of year	 <u>\$ 44,301</u>	 <u>\$ 46,782</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
REGULATORY BASIS

For Year Ended December 31, 2015

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

	<u>2014</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>
Cash receipts		
Fees		
Motor vehicle registration fees	\$ 328,950	\$ 332,675
Treasurers fees	0	0
Lien holder fees	4,920	5,034
Drivers license fees	9,633	9,738
Tag recovery fee	28	20
Miscellaneous	<u>2,450</u>	<u>2,275</u>
Total cash receipts	<u>345,981</u>	<u>349,742</u>
Expenditures		
Personnel services	323,351	332,156
Contractual services	11,226	14,811
Commodities	9,936	1,699
Capital outlay	0	0
Vehicle expense	<u>1,468</u>	<u>1,076</u>
Total expenditures	<u>345,981</u>	<u>349,742</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>

This fund is not required to be budgeted. The budget for this fund which is in the published budget is for internal purposes only.

Miami County, Kansas**Schedule 2n**

SPECIAL PURPOSE FUNDS
OFFENDER REGISTRATION - 324
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 8,441	\$ 8,880
Expenditures		
Contractual	0	3,875
Commodities	9,131	5,967
Operating transfers	<u>0</u>	<u>4,877</u>
Total expenditures	<u>9,131</u>	<u>14,719</u>
Receipts over (under) expenditures	(690)	(5,839)
Unencumbered cash, beginning of year	<u>15,093</u>	<u>14,403</u>
Unencumbered cash, end of year	<u>\$ 14,403</u>	<u>\$ 8,564</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 20

**SPECIAL PURPOSE FUNDS
SPECIAL BUILDING FUND - 325
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)**

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Delinquent tax	\$ 1	\$ 0
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	1	0
Unencumbered cash, beginning of year	<u>400</u>	<u>401</u>
Unencumbered cash, end of year	<u><u>\$ 401</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, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

		2015		
	2014			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 623,074	\$ 621,294	\$ 636,178	\$ (14,884)
Delinquent tax	20,417	14,122	12,700	1,422
Motor vehicle tax	79,418	81,225	72,395	8,830
Recreational vehicle tax	1,579	1,547	1,364	183
16/20M vehicle tax	0	0	1,745	(1,745)
Payment in lieu of taxes	130	342	300	42
MVL - rental excise tax	<u>31</u>	<u>15</u>	<u>27</u>	<u>(12)</u>
Total cash receipts	<u>724,649</u>	<u>718,545</u>	<u>\$ 724,709</u>	<u>\$ (6,164)</u>
Expenditures				
Contractual services	3,597	25,424	\$ 10,000	\$ 15,424
Commodities	26,403	152	15,000	(14,848)
Operating transfers	<u>680,000</u>	<u>684,424</u>	<u>685,000</u>	<u>(576)</u>
Total expenditures	<u>710,000</u>	<u>710,000</u>	<u>\$ 710,000</u>	<u>\$ 0</u>
Receipts over (under) expenditures	14,649	8,545		
Unencumbered cash, beginning of year	<u>33,843</u>	<u>48,492</u>		
Unencumbered cash, end of year	<u>\$ 48,492</u>	<u>\$ 57,037</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, 2015

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

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Operating transfers	\$ 66,000	\$ 16,000
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	66,000	16,000
Unencumbered cash, beginning of year	<u>86,000</u>	<u>152,000</u>
Unencumbered cash, end of year	\$ <u><u>152,000</u></u>	\$ <u><u>168,000</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, 2015

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

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 30,000	\$ 0
Reimbursements	<u>0</u>	<u>0</u>
Total receipts	<u>30,000</u>	<u>0</u>
Expenditures		
Commodities	0	45,523
Capital outlay	<u>0</u>	<u>20,000</u>
Total expenditures	<u>0</u>	<u>65,523</u>
Receipts over (under) expenditures	30,000	(65,523)
Unencumbered cash, beginning of year	<u>323,085</u>	<u>353,085</u>
Unencumbered cash, end of year	<u>\$ 353,085</u>	<u>\$ 287,562</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, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

	2014 Actual	2015		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Fees	\$ 42,398	\$ 49,306	\$ 45,000	\$ 4,306
Operating transfers	58,000	105,000	5,000	100,000
Total cash receipts	100,398	154,306	\$ 50,000	\$ 104,306
Expenditures				
Contractual services	128,114	25,355	\$ 89,500	\$ (64,145)
Commodities	58,244	1,300	53,500	(52,200)
Capital outlay	0	0	190,000	(190,000)
Equipment	41,341	80,749	0	80,749
Total expenditures	227,699	107,404	\$ 333,000	\$ (225,596)
Receipts over (under) expenditures	(127,301)	46,902		
Unencumbered cash, beginning of year	415,282	287,981		
Unencumbered cash, end of year	\$ 287,981	\$ 334,883		

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, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

		2015		
	2014			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Operating transfers	\$ 205,000	\$ 260,000	\$ 28,390	\$ 231,610
Expenditures				
Contractual services	140,875	201,433	\$ 169,550	\$ 31,883
Commodities	24,596	25,995	32,200	(6,205)
Capital outlay	47,783	22,347	83,800	(61,453)
Total expenditures	213,254	249,775	\$ 285,550	\$ (35,775)
Receipts over (under) expenditures	(8,254)	10,225		
Unencumbered cash, beginning of year	10,579	2,325		
Unencumbered cash, end of year	\$ 2,325	\$ 12,550		

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, 2015

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

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 100,000	\$ 50,000
Miscellaneous	<u>19,800</u>	<u>19,800</u>
Total cash receipts	<u>119,800</u>	<u>69,800</u>
Expenditures		
Contractual services	0	7,880
Commodities	0	9,999
Capital outlay	48,361	0
Operating transfers	<u>0</u>	<u>40,000</u>
Total expenditures	<u>48,361</u>	<u>57,879</u>
Receipts over (under) expenditures	71,439	11,921
Unencumbered cash, beginning of year	<u>441,409</u>	<u>512,848</u>
Unencumbered cash, end of year	\$ <u><u>512,848</u></u>	\$ <u><u>524,769</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, 2015

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

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Operating transfers	\$ 0	\$ 25,000
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	25,000
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>\$ 145,000</u></u>

See Independent Auditor's Report.

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, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)**

	<u>2014 Actual</u>	<u>2015 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>\$ 46,809</u>	<u>\$ 46,809</u>

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, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)**

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 5,000	\$ 3,000
Expenditures		
Commodities	<u>0</u>	<u>1,000</u>
Receipts over (under) expenditures	5,000	2,000
Unencumbered cash, beginning of year	<u>28,076</u>	<u>33,076</u>
Unencumbered cash, end of year	<u>\$ 33,076</u>	<u>\$ 35,076</u>

See Independent Auditor's Report.

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, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)**

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ <u> 0</u>	\$ <u> 0</u>
Expenditures		
Contractual	3,345	1,325
Commodities	<u>11,906</u>	<u> 0</u>
Total expenditures	<u>15,251</u>	<u>1,325</u>
Receipts over (under) expenditures	(15,251)	(1,325)
Unencumbered cash, beginning of year	<u>34,000</u>	<u>18,749</u>
Unencumbered cash, end of year	\$ <u><u>18,749</u></u>	\$ <u><u>17,424</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2z

SPECIAL PURPOSE FUNDS
CLERK TECHNOLOGY - 360

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For Year Ended December 31, 2015

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

		2015		
	2014			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Miscellaneous	\$ 0	\$ 12,285	\$ 10,000	\$ 2,285
Expenditures				
Contractual service	0	0	\$ 1,000	\$ (1,000)
Commodities	0	0	1,000	(1,000)
Capital outlay	0	0	8,000	(8,000)
Total expenditures	0	0	\$ 10,000	\$ (10,000)
Receipts over (under) expenditures	0	12,285		
Unencumbered cash, beginning of year	0	0		
Unencumbered cash, end of year	\$ 0	\$ 12,285		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2aa

SPECIAL PURPOSE FUNDS
TREASURER TECHNOLOGY - 361
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For Year Ended December 31, 2015

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

		2015		
	2014			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Miscellaneous	\$ 0	\$ 12,284	\$ 10,000	\$ 2,284
Expenditures				
Contractual service	0	558	\$ 1,000	\$ (442)
Commodities	0	0	1,000	(1,000)
Capital outlay	0	0	8,000	(8,000)
Total expenditures	0	558	\$ 10,000	\$ (9,442)
Receipts over (under) expenditures	0	11,726		
Unencumbered cash, beginning of year	0	0		
Unencumbered cash, end of year	\$ 0	\$ 11,726		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2bb

SPECIAL PURPOSE FUNDS

AIRPORT HANGAR - 401

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

REGULATORY BASIS

For Year Ended December 31, 2015

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

		2015		
	2014			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Rental income	\$ 12,005	\$ 10,185	\$ 11,880	\$ (1,695)
Expenditures				
Contractual services	4,370	1,925	\$ 3,800	\$ (1,875)
Commodities	437	0	250	(250)
Operating transfers	5,500	15,000	15,000	0
Total Expenditures	10,307	16,925	\$ 19,050	\$ (2,125)
Receipts over (under) expenditures	1,698	(6,740)		
Unencumbered cash, beginning of year	11,419	13,117		
Unencumbered cash, end of year	\$ 13,117	\$ 6,377		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2cc

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, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

		2015		
	2014			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 511,599	\$ 504,692	\$ 514,114	\$ (9,422)
Delinquent tax	10,984	10,877	10,000	877
Motor vehicle tax	66,222	68,651	61,464	7,187
Recreational vehicle tax	1,588	1,619	1,416	203
16/20M vehicle tax	0	0	2,304	(2,304)
Fees	102	0	0	0
Miscellaneous	0	3,138	0	3,138
	<u>590,495</u>	<u>588,977</u>	<u>\$ 589,298</u>	<u>\$ (321)</u>
Total cash receipts				
Expenditures				
Contractual services	307,106	306,511	\$ 359,450	\$ (52,939)
Commodities	55,592	47,575	102,000	(54,425)
Vehicle expense	37,032	46,374	83,000	(36,626)
Capital outlay	2,548	131,833	145,000	(13,167)
Operating transfers	167,000	41,000	0	41,000
	<u>569,278</u>	<u>573,293</u>	<u>\$ 689,450</u>	<u>\$ (116,157)</u>
Total expenditures				
Receipts over (under) expenditures	21,217	15,684		
Unencumbered cash, beginning of year	88,832	110,049		
Prior year cancelled encumbrances	0	90		
Unencumbered cash, end of year	\$ <u>110,049</u>	\$ <u>125,823</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2dd

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, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

		2015		
	2014	Actual	Budget	Variance Over (Under)
	Actual			
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 134,556	\$ 155,312	\$ 157,367	\$ (2,055)
Delinquent tax	3,727	2,228	0	2,228
Motor vehicle tax	18,725	18,179	17,379	800
Recreational vehicle tax	451	430	399	31
16/20M vehicle tax	0	0	427	(427)
	<u>157,459</u>	<u>176,149</u>	<u>\$ 175,572</u>	<u>\$ 577</u>
Expenditures				
Contractual services	161,235	169,275	\$ 179,234	\$ (9,959)
Commodities	0	0	1,500	(1,500)
Capital outlay	10,000	0	0	0
	<u>171,235</u>	<u>169,275</u>	<u>\$ 180,734</u>	<u>\$ (11,459)</u>
Receipts over (under) expenditures	(13,776)	6,874		
Unencumbered cash, beginning of year	<u>24,461</u>	<u>10,685</u>		
Unencumbered cash, end of year	\$ <u>10,685</u>	\$ <u>17,559</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ee

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, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

	2014	2015		Variance Over (Under)
	Actual	Actual	Budget	
Cash receipts				
Miscellaneous	\$ 20,555	\$ 54,209	\$ 0	\$ 54,209
Operating transfers	<u>167,000</u>	<u>41,000</u>	<u>0</u>	<u>41,000</u>
Total cash receipts	<u>187,555</u>	<u>95,209</u>	<u>\$ 0</u>	<u>\$ 95,209</u>
Expenditures				
Contractual services	0	1,225	\$ 0	\$ 1,225
Capital outlay	<u>202,314</u>	<u>515,458</u>	<u>525,000</u>	<u>(9,542)</u>
Total expenditures	<u>202,314</u>	<u>516,683</u>	<u>\$ 525,000</u>	<u>\$ (8,317)</u>
Receipts over (under) expenditures	(14,759)	(421,474)		
Unencumbered cash, beginning of year	<u>1,034,349</u>	<u>1,019,590</u>		
Unencumbered cash, end of year	<u>\$ 1,019,590</u>	<u>\$ 598,116</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ff

**SPECIAL PURPOSE FUNDS
FIRE DISTRICT NO. 2 SPECIAL MACHINERY FUND - 419
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For Year Ended December 31, 2015

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

	<u>2014</u> <u>Actual</u>	<u>2015</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>157,246</u>	<u>157,246</u>
Unencumbered cash, end of year	<u><u>\$ 157,246</u></u>	<u><u>\$ 157,246</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2gg

SPECIAL PURPOSE FUNDS
SPECIAL ALCOHOL CONTROL FUND - 431
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

		2015		
	2014	Actual	Budget	Variance
	Actual			Over
				(Under)
Cash receipts				
Taxes and shared revenue				
Special alcohol tax	\$ 44,732	\$ 42,630	\$ <u>37,200</u>	\$ <u>5,430</u>
Expenditures				
Contractual services	<u>35,000</u>	<u>45,000</u>	\$ <u>45,000</u>	\$ <u>0</u>
Receipts over (under) expenditures	9,732	(2,370)		
Unencumbered cash, beginning of year	<u>46,169</u>	<u>55,901</u>		
Unencumbered cash, end of year	\$ <u>55,901</u>	\$ <u>53,531</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2hh

**SPECIAL PURPOSE FUNDS
SPECIAL DRUG FORFEITURE FUND - 432
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)**

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Use of money and property	\$ 725	\$ 0
Expenditures		
Contractual	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	725	0
Unencumbered cash, beginning of year	<u>1,114</u>	<u>1,839</u>
Unencumbered cash, end of year	\$ <u><u>1,839</u></u>	\$ <u><u>1,839</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ii

SPECIAL PURPOSE FUNDS
BUCYRUS LIGHTS FUND - 433
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

		2015		
	2014			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 2,347	\$ 2,865	\$ 3,102	\$ (237)
Delinquent tax	67	40	0	40
Motor vehicle tax	705	702	683	19
Recreational vehicle tax	6	13	11	2
16/20M vehicle tax	<u>0</u>	<u>0</u>	<u>32</u>	<u>(32)</u>
Total cash receipts	<u>3,125</u>	<u>3,620</u>	<u>\$ 3,828</u>	<u>\$ (208)</u>
Expenditures				
Commodities	<u>3,222</u>	<u>3,341</u>	<u>\$ 3,600</u>	<u>\$ (259)</u>
Total expenditures	<u>3,222</u>	<u>3,341</u>	<u>\$ 3,600</u>	<u>\$ (259)</u>
Receipts over (under) expenditures	(97)	279		
Unencumbered cash, beginning of year	<u>177</u>	<u>80</u>		
Unencumbered cash, end of year	\$ <u>80</u>	\$ <u>359</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ii

SPECIAL PURPOSE FUNDS
HILLSDALE LIGHTS FUND - 435
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

		<u>2015</u>		
	<u>2014</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 7,796	\$ 7,135	\$ 7,833	\$ (698)
Delinquent tax	1,960	430	0	430
Motor vehicle tax	925	1,152	997	155
Recreational vehicle tax	<u>18</u>	<u>28</u>	<u>21</u>	<u>7</u>
Total cash receipts	<u>10,699</u>	<u>8,745</u>	\$ <u>8,851</u>	\$ <u>(106)</u>
Expenditures				
Contractual services	<u>7,286</u>	<u>7,586</u>	\$ <u>8,400</u>	\$ <u>(814)</u>
Total expenditures	<u>7,286</u>	<u>7,586</u>	\$ <u>8,400</u>	\$ <u>(814)</u>
Receipts over (under) expenditures	3,413	1,159		
Unencumbered cash, beginning of year	<u>0</u>	<u>3,413</u>		
Unencumbered cash, end of year	\$ <u>3,413</u>	\$ <u>4,572</u>		

Miami County, Kansas

Schedule 2kk

SPECIAL PURPOSE FUNDS
SALES TAX - JAIL PROJECT - 924
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

		2015		
	2014			Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts				
Sales tax	\$ 978,048	\$ 1,006,680	\$ 950,000	\$ 56,680
Interest on investments	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>
Total cash receipts	<u>978,048</u>	<u>1,006,681</u>	<u>950,000</u>	<u>56,681</u>
Expenditures				
Operating transfers	<u>815,000</u>	<u>562,894</u>	\$ <u>950,000</u>	\$ <u>(387,106)</u>
Total expenditures	<u>815,000</u>	<u>562,894</u>		
Receipts over (under) expenditures	163,048	443,787		
Unencumbered cash, beginning of year	<u>51,658</u>	<u>214,706</u>		
Unencumbered cash, end of year	\$ <u><u>214,706</u></u>	\$ <u><u>658,493</u></u>		

See Independent Auditor's Report.

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, 2015

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

		2015		
	2014			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes and shared revenue				
Sales tax	\$ 978,048	\$ 1,006,681	\$ 950,000	\$ 56,681
Total cash receipts	<u>978,048</u>	<u>1,006,681</u>	<u>950,000</u>	<u>56,681</u>
Expenditures				
Operating transfer	<u>987,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
Total expenditures	<u>987,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
Receipts over (under) expenditures	(8,952)	6,681		
Unencumbered cash, beginning of year	<u>101,967</u>	<u>93,015</u>		
Unencumbered cash, end of year	\$ <u>93,015</u>	\$ <u>99,696</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2mm

SPECIAL PURPOSE FUNDS
COMMUNITY CORRECTIONS - 984
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

		2015		
	2014			Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts				
Grants	\$ 397,648	\$ 442,044	\$ 380,000	\$ 62,044
Service fees	28,185	28,934	36,000	(7,066)
Total cash receipts	<u>425,833</u>	<u>470,978</u>	<u>\$ 416,000</u>	<u>\$ 54,978</u>
Expenditures				
Personnel services	298,797	316,673	\$ 354,936	\$ (38,263)
Contractual services	91,464	121,660	70,845	50,815
Commodities	5,028	2,948	10,800	(7,852)
Vehicle expense	7,442	4,040	6,100	(2,060)
Capital outlay	<u>3,366</u>	<u>4,243</u>	<u>7,500</u>	<u>(3,257)</u>
Total expenditures	<u>406,097</u>	<u>449,564</u>	<u>\$ 450,181</u>	<u>\$ (617)</u>
Receipts over (under) expenditures	19,736	21,414		
Unencumbered cash, beginning of year	124,381	144,125		
Prior year cancelled encumbrances	<u>8</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 144,125</u>	<u>\$ 165,539</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2nn

SPECIAL PURPOSE FUNDS
JUVENILE JUSTICE AUTHORITY - 985
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)

		2015		
	2014			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Grants	\$ 441,156	\$ 452,235	\$ 530,000	\$ (77,765)
Service fees	7,045	10,727	10,000	727
Total cash receipts	<u>448,201</u>	<u>462,962</u>	<u>\$ 540,000</u>	<u>\$ (77,038)</u>
Expenditures				
Personnel services	380,965	395,192	\$ 413,240	\$ (18,048)
Contractual services	56,063	55,288	75,965	(20,677)
Commodities	5,955	3,748	15,550	(11,802)
Vehicle expense	20,255	10,663	14,700	(4,037)
Capital outlay	<u>9,102</u>	<u>6,107</u>	<u>18,500</u>	<u>(12,393)</u>
Total expenditures	<u>472,340</u>	<u>470,998</u>	<u>\$ 537,955</u>	<u>\$ (66,957)</u>
Receipts over (under) expenditures	(24,139)	(8,036)		
Unencumbered cash, beginning of year	35,311	11,193		
Prior year cancelled encumbrances	<u>21</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 11,193</u>	<u>\$ 3,157</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 200

**SPECIAL PURPOSE FUNDS
MICRO LOAN PROGRAM - 988
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)**

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Reimbursements	\$ 0	\$ 0
Expenditures		
Other	<u>0</u>	<u>26,367</u>
Receipts over (under) expenditures	0	(26,367)
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>\$ 0</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2pp

**SPECIAL PURPOSE FUNDS
SHERIFF GRANT FUND - 990
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)**

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Grants	\$ <u>2,053</u>	\$ <u>10,096</u>
Expenditures		
Personnel services	2,056	96
Capital outlay	<u>0</u>	<u>10,000</u>
Total expenditures	<u>2,056</u>	<u>10,096</u>
Receipts over (under) expenditures	(3)	0
Unencumbered cash, beginning of year	<u>3</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 2qq

SPECIAL PURPOSE FUNDS

COPS FOR TOTS - 993

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

REGULATORY BASIS

For Year Ended December 31, 2015

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

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 20,413	\$ 16,466
 Expenditures		
Contractual services	3,761	453
Commodities	<u>14,742</u>	<u>14,704</u>
 Total expenditures	<u>18,503</u>	<u>15,157</u>
 Receipts over (under) expenditures	1,910	1,309
 Unencumbered cash, beginning of year	29,830	31,740
 Prior year cancelled encumbrances	<u>0</u>	<u>0</u>
 Unencumbered cash, end of year	\$ <u><u>31,740</u></u>	\$ <u><u>33,049</u></u>

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2rr****SPECIAL PURPOSE FUNDS
SHERIFF'S SUPPORT PROGRAM - 994
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS****For Year Ended December 31, 2015****(With Comparative Actual totals for the Prior Year Ended December 30, 2014)**

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Miscellaneous	\$ 3,950	\$ 3,199
Operating transfer	<u>0</u>	<u>4,877</u>
Total cash receipts	<u>3,950</u>	<u>8,076</u>
Expenditures		
Commodities	<u>3,410</u>	<u>3,803</u>
Total expenditures	<u>3,410</u>	<u>3,803</u>
Receipts over (under) expenditures	540	4,273
Unencumbered cash, beginning of year	<u>1,335</u>	<u>1,875</u>
Unencumbered cash, end of year	<u><u>\$ 1,875</u></u>	<u><u>\$ 6,148</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ss

**SPECIAL PURPOSE FUNDS
SMALL BUSINESS GRANT - 998
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2015
(With Comparative Actual totals for the Prior Year Ended December 30, 2014)**

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Grants	\$ 0	\$ 10,000
Expenditures		
Commodities	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	10,000
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>
Unencumbered cash, end of year	<u><u>\$ 0</u></u>	<u><u>\$ 10,000</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2tt

BOND AND INTEREST FUND
BOND AND INTEREST FUND - 317
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2015
(With Comparative Actual totals for the Prior Year Ended December 31, 2014)

		<u>2015</u>		Variance Over (Under)	
	<u>2014 Actual</u>	<u>Actual</u>	<u>Budget</u>		
Cash receipts					
Taxes and shared revenue					
Current tax	\$ 2,224,529	\$ 956,046	\$ 972,038	\$	(15,992)
Delinquent tax	74,235	46,504	20,000		26,504
Motor vehicle tax	292,903	291,348	230,000		61,348
Recreational vehicle tax	5,819	5,547	4,000		1,547
16/20M vehicle tax	0	0	6,000		(6,000)
MVL - rental excise tax	0	0	50		(50)
Payment in lieu of taxes	465	522	225		297
Special assessments	12,454	131	20,500		(20,369)
Miscellaneous	21,067	22,278	0		22,278
Operating transfer	<u>0</u>	<u>586,701</u>	<u>586,701</u>		<u>0</u>
 Total cash receipts	 <u>2,631,472</u>	 <u>1,909,077</u>	 <u>\$ 1,839,514</u>	 <u>\$</u>	 <u>69,563</u>
 Expenditures					
Principal	2,133,027	1,453,241	\$ 1,453,241	\$	0
Interest	293,623	426,885	426,885		0
Contractual	0	0	152,695		(152,695)
Fees	<u>3,678</u>	<u>8,131</u>	<u>0</u>		<u>8,131</u>
 Total expenditures	 <u>2,430,328</u>	 <u>1,888,257</u>	 <u>\$ 2,032,821</u>	 <u>\$</u>	 <u>(144,564)</u>
 Receipts over (under) expenditures	 201,144	 20,820			
 Unencumbered cash, beginning of year	 <u>75,775</u>	 <u>276,919</u>			
 Unencumbered cash, end of year	 <u>\$ 276,919</u>	 <u>\$ 297,739</u>			

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2uu

CAPITAL PROJECT FUNDS
NEW PROJECTS - 450
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2015
(With Comparative Actual totals for the Prior Year Ended December 31, 2014)

		2015		
	2014			Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts				
Grant	\$ 41,217	\$ 81,206	\$ 250,000	\$ (168,794)
Miscellaneous	44,855	10,482	0	10,482
Operating transfer	<u>2,032,500</u>	<u>1,990,111</u>	<u>1,950,000</u>	<u>40,111</u>
Total cash receipts	<u>2,118,572</u>	<u>2,081,799</u>	<u>\$ 2,200,000</u>	<u>\$ (118,201)</u>
Expenditures				
Contractual Services	255	1,603	\$ 0	\$ 1,603
Capital outlay	2,221,631	1,812,871	2,950,000	(1,137,129)
Operating transfers	<u>10,677</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>2,232,563</u>	<u>1,814,474</u>	<u>\$ 2,950,000</u>	<u>\$ (1,135,526)</u>
Receipts over (under) expenditures	(113,991)	267,325		
Unencumbered cash, beginning of year	3,669,442	3,580,531		
Prior year cancelled encumbrance	<u>25,080</u>	<u>13,675</u>		
Unencumbered cash, end of year	<u>\$ 3,580,531</u>	<u>\$ 3,861,531</u>		

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2vv****CAPITAL PROJECT FUNDS
JAIL CONSTRUCTION - 904
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS****For the Year Ended December 31, 2015****(With Comparative Actual totals for the Prior Year Ended December 31, 2014)**

	<u>2014 Actual</u>	<u>2015 Actual</u>
Cash receipts		
Bond sale proceeds	\$ 9,812,095	\$ 8,000,000
Interest	407	23,839
Operating transfer	<u>825,677</u>	<u>0</u>
Total cash receipts	<u>10,638,179</u>	<u>8,023,839</u>
 Expenditures		
Contractual Services	2,451	24,409
Commodities	272	213
Capital outlay	<u>822,955</u>	<u>16,289,518</u>
Total expenditures	<u>825,678</u>	<u>16,314,140</u>
Receipts over (under) expenditures	9,812,501	(8,290,301)
Unencumbered cash, beginning of year	<u>0</u>	<u>9,812,501</u>
Unencumbered cash, end of year	\$ <u><u>9,812,501</u></u>	\$ <u><u>1,522,200</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ww

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

For the Year Ended December 31, 2015

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

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
Cash receipts		
Kansas State University	\$ 43,953	\$ 0
County appropriation	220,716	0
Educational services	7,023	0
Other	<u>9,202</u>	<u>0</u>
Total cash receipts	<u>280,894</u>	<u>0</u>
 Expenditures		
Operation costs	<u>243,382</u>	<u>135,954</u>
Receipts over (under) expenditures	37,512	(135,954)
Unencumbered cash, beginning of year	<u>98,442</u>	<u>135,954</u>
Unencumbered cash, end of year	<u><u>\$ 135,954</u></u>	<u><u>\$ 0</u></u>

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, 2015

<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	\$ 967,089	967,089	\$ 0
County Clerk	25	2,664	2,664	25
District Court	244,367	1,724,946	1,889,080	80,233
Health Department	50	287,541	287,541	50
Law Library	30,048	19,612	18,095	31,565
Register of Deeds	200	0	100	100
Sheriff - checking	5,420	33,463	26,932	11,951
Sheriff - prisoner fund	1,715	70,771	71,552	934
Solid waste	100	895,600	895,700	0
Subtotal of accounts not on county system			\$	<u>124,858</u>
<u>On County System</u>				
Payroll Tax Withholdings	0	164,830	0	164,830
Zoning escrow	5,600	0	0	5,600
Escrow	100,497	374,232	417,237	57,492
Insurance tax lien	110,865	69,571	76,655	103,781
Sub-division escrow	7,353	0	0	7,353
Airport Escrow	2,400	600	500	2,500
Hillsdale improvement	4,433	5,830	7,679	2,584
Returned checks	(8,707)	37,422	37,623	(8,908)
Neighborhood revitalization	0	75,979	75,979	0
Current taxes	24,328,486	44,307,077	42,839,197	25,796,366
Auto taxes	936,588	4,707,176	4,643,873	999,891
Bankruptcy tax payments	14	2,703	38	2,679
Recreational vehicle	15,871	88,916	87,836	16,951
Commercial motor vehicle registration	2,470	206,859	200,475	8,854
Payment in lieu of tax	13,500	4,500	0	18,000
Tax foreclosure sales	27,273	11,344	11,372	27,245
Advance tax	0	229	229	0
County redemption	246,554	834,322	851,370	229,506
Delinquent personal property tax	9,979	117,580	121,895	5,664
Long & Short & Change Checks	1,181	144,852	144,990	1,043
Prisoner cash bonds	0	41,555	40,555	1,000
State Funds	143,100	4,435,810	4,437,199	141,711
<u>Tax Distribution</u>				
Cities	506,161	6,827,203	6,960,166	373,198
Schools	1,595	21,783,247	21,784,843	(1)
Recreation commissions	0	186,372	186,372	0
Townships	0	68,744	68,744	0
Cemeteries	0	66,440	66,443	(3)
Library	0	945,282	945,282	0
Extension District	0	262,115	262,115	0
Watershed	0	15,803	15,803	0
	<u>\$ 26,737,138</u>	<u>\$ 89,788,279</u>	<u>\$ 88,443,223</u>	<u>\$ 28,082,194</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 4

RECONCILEMENT OF 2014 TAX ROLLS
For the Year Ended December 31, 2015

County Clerk's abstract of taxes levied		\$	45,010,945	
Supplemental tax roll			11,825	
2014 taxes abated			<u>(317,146)</u>	
2014 tax roll as adjusted		\$	<u>44,705,624</u>	
2014 current tax collections		\$	43,874,214	
Delinquent taxes				
Gas	\$	19,345		
Oil		31,514		
Personal property		20,753		
Trucks		1,160		
Watercraft		1,676		
Real estate taxes		697,686		
Assessments		<u>59,276</u>	<u>831,410</u>	
2014 total tax roll		\$	<u>44,705,624</u>	

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, 2015, and the related notes to the financial statements, which comprise the County's regulatory basis financial statements, and have issued our report thereon April 14, 2016. 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.

Gjler & Goedert, Chartered

Ottawa, Kansas

April 14, 2016