

**MIAMI COUNTY, KANSAS**  
FINANCIAL STATEMENTS  
AND  
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
December 31, 2010

# Miami County, Kansas

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## REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of County Commissioners  
Miami County  
Paola, Kansas

We have audited the accompanying financial statements of the individual funds of Miami County, Kansas, as of and for the year ended December 31, 2010, as listed in the table of contents. These statutory basis financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these statutory basis financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit Guide*; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statutory basis financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note I-B, the County prepared these financial statements using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the statutory basis financial statements of the differences between the regulatory basis of accounting and accounting principles generally accepted in the United States of America are described in Note I-B.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to in the first paragraph do 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, 2010, or the changes in its financial position or, where applicable, its cash flows for the year then ended.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of the individual funds of Miami County, Kansas as of December 31, 2010, and its cash receipts and expenditures and budgetary results, for the year then ended on the basis of accounting described in Note I-B

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2010 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements of the County, taken as a whole. The information presented as additional information in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *U.S. Office of Management and Budget Circular A-133 Audits of States, Local Governments and Non-Profit Organizations* and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Ayer & Hackett, Chartered*

April 29, 2011

## Miami County, Kansas

### SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH For the Year Ended December 31, 2010

	<b>Beginning Unencumbered Cash Balances</b>	<b>Prior Year Cancelled Encumbrances</b>	<b>Cash Receipts</b>	<b>Expenditures</b>
<b>Governmental type funds</b>				
General Fund	\$ 2,883,142	\$ 5,758	\$ 12,898,639	\$ 12,958,004
<b>Special Revenue Funds</b>				
Road and Bridge	1,452,944	0	6,680,805	6,450,244
Solid Waste	158,710	0	665,667	668,692
County Fuel System	134,469	0	637,719	615,851
Club Estates #1 Sewer	17,121	0	16,039	22,348
Club Estates #1 Lights	11,645	0	0	937
Walnut Creek #3 Sewer	16,114	0	15,041	11,088
Bucyrus Sewer	1,070	0	34,803	34,889
911 Emergency Wireless	59,823	0	69,576	79,548
Law Enforcement Trust	1,982	0	7,168	0
Carry Concealed Weapon	10,118	0	5,393	1,094
County Wide Reappraisal	87,589	0	378,568	425,641
Motor Vehicle Operating	0	0	286,941	286,941
Special Building	400	0	0	0
Special Bridge	63,834	0	685,846	708,919
Special Economic Development Reserve	50,000	0	0	0
Road and Bridge Special Machinery	128,977	0	335,789	0
Equipment Reserve	470,152	0	90,040	128,879
Special Technology	134,060	0	90,464	175,721
Special Building Improvement	515,097	0	0	11,203
Special Retirement	75,000	0	0	0
Special Tax Refund	36,944	0	4,865	0
Club Estate Sewer Reserve	576	0	12,500	0
Walnut Creek Sewer Reserve	19,404	0	3,000	0
Airport Hangar	0	0	1,600	1,584
Fire District No. 1 Maintenance	105,712	0	594,222	663,593
Fire District No. 2 Maintenance	21,068	0	152,120	161,180
Fire District No. 1 Special Machinery	615,201	0	389,705	283,945
Fire District No. 2 Special Machinery	127,246	0	8,400	0
Special Alcohol Control	38,129	0	35,587	35,000
Special Drug Forfeiture	3,370	0	0	1,700
Bucyrus Lights	634	0	2,656	2,730
Hillsdale Lights	512	0	5,974	6,240
1/4 Cent Sales Tax	1,161	0	794,848	796,000
Local Environmental Protection Plan	8,646	0	10,214	10,941
Community Corrections	53,032	0	355,213	352,246
Juvenile Justice Authority	208,328	0	366,700	501,243
Micro Loan Program	16,177	0	3,600	0
Sheriff Grant	567	0	26,018	26,328
Cops for Tots	23,018	0	21,033	18,518
Sheriff's Support Program	2,059	0	2,501	3,883
RBEG Economic Development Grant	0	0	18,732	18,732

The accompanying notes are an integral part of this statement.

<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>	
\$ 2,829,535	\$ 523,180	\$ 3,352,715	
1,683,505	473,669	2,157,174	<b>Composition of ending cash</b>
155,685	43,356	199,041	Cash on hand and checks \$ 869,524
156,337	21,564	177,901	<b>Bank deposits</b>
10,812	449	11,261	Checking/Savings 37,679,594
10,708	80	10,788	Agency accounts 340,951
20,067	538	20,605	Component Unit:
984	1,383	2,367	Miami County Extension Council <u>109,508</u>
49,851	9,588	59,439	Total cash and investments 38,999,577
9,150	0	9,150	Agency funds per
14,417	0	14,417	Statement 4 <u>(25,440,646)</u>
40,516	14,758	55,274	<u>\$ 13,558,931</u>
0	6,165	6,165	
400	0	400	
40,761	0	40,761	
50,000	0	50,000	
464,766	0	464,766	
431,313	5,990	437,303	
48,803	14,660	63,463	
503,894	0	503,894	
75,000	0	75,000	
41,809	0	41,809	
13,076	0	13,076	
22,404	0	22,404	
16	44	60	
36,341	56,049	92,390	
12,008	0	12,008	
720,961	9,842	730,803	
135,646	0	135,646	
38,716	0	38,716	
1,670	0	1,670	
560	235	795	
246	538	784	
9	0	9	
7,919	74	7,993	
55,999	9,348	65,347	
73,785	14,251	88,036	
19,777	0	19,777	
257	0	257	
25,533	8,008	33,541	
677	0	677	
0	573	573	

**Miami County, Kansas**

SUMMARY OF CASH RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
For the Year Ended December 31, 2010

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>
<b>Debt Service Funds</b>				
Bond and interest	387,576	0	2,588,882	2,688,006
<b>Capital Projects Funds</b>				
New Projects	\$ 2,703,225	\$ 20,687	\$ 4,173,493	\$ 2,846,569
<b>Component Unit</b>				
Miami County Extension Council	<u>134,961</u>	<u>0</u>	<u>283,396</u>	<u>308,849</u>
Total reporting entity (excluding agency funds)	<u>\$ 10,779,793</u>	<u>\$ 26,445</u>	<u>\$ 32,753,757</u>	<u>\$ 31,307,286</u>

The accompanying notes are an integral part of this statement.

<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
288,452	0	288,452
\$ 4,050,836	\$ 91,880	\$ 4,142,716
<u>109,508</u>	<u>0</u>	<u>109,508</u>
<u>\$ 12,252,709</u>	<u>\$ 1,306,222</u>	<u>\$ 13,558,931</u>

**Miami County, Kansas**

**Statement 2**

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

(Budgeted Funds Only)

For the Year Ended December 31, 2010

	<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 Favorable (Unfavorable)</u>
<b>Governmental type funds</b>					
General Fund	\$ 14,368,772	0	\$ 14,368,772	\$ 12,958,004	\$ 1,410,768
<b>Special Revenue Funds</b>					
Road and Bridge	7,211,465	0	7,211,465	6,450,244	761,221
Solid Waste	1,145,221	0	1,145,221	668,692	476,529
County Fuel System	625,000	0	625,000	615,851	9,149
Club Estates #1 Sewer	23,640	0	23,640	22,348	1,292
Club Estates #1 Lights	1,100	0	1,100	937	163
Walnut Creek #3 Sewer	15,000	0	15,000	11,088	3,912
Bucyrus Sewer	38,910	0	38,910	34,889	4,021
911 Emergency Wireless	130,000	0	130,000	79,548	50,452
County Wide Reappraisal	455,609	0	455,609	425,641	29,968
Motor Vehicle Operating	282,500	4,441	286,941	286,941	0
Special Bridge	731,310	0	731,310	708,919	22,391
Equipment Reserve	415,000	0	415,000	128,879	286,121
Special Technology	311,745	0	311,745	175,721	136,024
<b>Fire District</b>					
No. 1 Maintenance	671,945	0	671,945	663,593	8,352
No. 2 Maintenance	165,900	0	165,900	161,180	4,720
No. 1 Special Machinery	340,000	0	340,000	283,945	56,055
Special Alcohol Control	35,000	0	35,000	35,000	0
Bucyrus Lights	3,200	0	3,200	2,730	470
Hillsdale Lights	6,750	0	6,750	6,240	510
1/4 Cent Sales Tax	860,000	0	860,000	796,000	64,000
Community Corrections	381,174	0	381,174	352,246	28,928
Juvenile Justice Authority	530,585	0	530,585	501,243	29,342
<b>Debt Service Funds</b>					
Bond and interest	2,725,294	0	2,725,294	2,688,006	37,288
<b>Capital Project Funds</b>					
New Projects	4,475,660	0	4,475,660	2,846,569	1,629,091

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 For the Year Ended December 31, 2010  
 (With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2010		Variance Favorable (Unfavorable)
	2009 Actual	Actual	
<b>Cash receipts</b>			
Ad Valorem tax	\$ 7,419,554	\$ 8,053,620	\$ 8,410,432 \$ (356,812)
Delinquent tax	159,833	226,133	180,000 46,133
Motor vehicle tax	844,723	832,338	897,731 (65,393)
Recreational vehicle tax	18,850	18,675	18,866 (191)
16/20M vehicle tax	25,737	22,871	29,536 (6,665)
Local alcoholic liquor fund	3,780	3,444	2,000 1,444
In lieu of taxes	28,003	32,791	30,000 2,791
Mineral production tax	1,315	1,056	1,500 (444)
Machinery & equipment tax from State	26,375	0	0 0
Interest and fees on delinquent taxes	148,668	226,833	115,000 111,833
Local sales tax	509,136	500,103	500,000 103
Fees and licenses	1,041,622	931,174	992,907 (61,733)
Emergency medical services	834,399	859,408	900,000 (40,592)
Interest on investments	369,441	206,722	300,000 (93,278)
Grants	225,881	349,454	199,393 150,061
Reimbursements	49,355	102,376	83,000 19,376
Fuel sales	217,444	176,317	225,000 (48,683)
Rent	47,259	49,408	46,900 2,508
911 telephone tax	109,264	86,672	112,000 (25,328)
Miscellaneous	159,477	110,995	5,725 105,270
Neighborhood revitalization feed	0	0	2,500 (2,500)
MVL rental excise tax	0	0	500 (500)
Operating transfers	106,959	108,249	62,411 45,838
Total cash receipts	<u>12,347,075</u>	<u>12,898,639</u>	<u>\$ 13,115,401</u> <u>\$ (216,762)</u>
<b>Expenditures</b>			
County Administrator	170,887	167,438	\$ 174,981 \$ 7,543
Human resources	153,996	133,827	147,871 14,044
Information systems	103,635	104,410	112,174 7,764
Building & grounds	243,965	234,952	259,295 24,343
Appraiser	94,810	94,794	97,857 3,063
Building inspection	184,656	146,052	206,535 60,483
Codes court	484	309	12,300 11,991
County attorney	329,634	331,743	352,282 20,539
County clerk	173,118	157,658	166,447 8,789
County commissioners	135,442	132,902	142,728 9,826
County counselor	75,393	86,382	94,169 7,787
County-wide services	248,063	352,844	887,400 534,556
District court	306,343	323,394	338,175 14,781
Engineering	134,167	132,621	174,194 41,573
Environmental health	115,400	106,995	126,513 19,518
Health department	447,070	479,660	518,633 38,973

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

Statement 3

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2010

(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

		2010		
	2009	Actual	Budget	Variance
	Actual	Actual	Budget	Favorable (Unfavorable)
<b>Expenditures - continued</b>				
Noxious weed	\$ 140,816	\$ 118,485	\$ 139,774	\$ 21,289
Household hazardous waste	8,606	1,146	11,185	10,039
Land information mgmt. office	124,118	127,084	136,596	9,512
Planning and development	138,715	107,200	114,915	7,715
Register of deeds	156,546	152,155	184,888	32,733
County Sheriff	1,986,287	2,107,908	2,029,013	(78,895)
Emergency management	66,466	60,867	47,985	(12,882)
Jail operations	897,227	956,124	984,584	28,460
Soil conservation	49,385	44,385	44,385	0
County Treasurer	202,909	198,285	227,035	28,750
Administrative election	114,255	120,979	177,819	56,840
Emergency medical services	1,684,608	1,740,567	1,790,905	50,338
911 emergency telephone service	27,954	31,108	65,463	34,355
Employee benefit	2,691,931	2,834,038	3,151,829	317,791
Property/casualty insurance	196,722	193,680	215,000	21,320
Parks and recreation	0	0	10,000	10,000
Prosecuting attorney training fund	3,873	2,613	3,200	587
Airport	231,292	179,400	295,866	116,466
Economic Development	104,456	90,041	125,032	34,991
Elderly services	168,307	159,892	159,892	0
Extension Council	220,716	209,680	209,680	0
Fair premiums	30,200	30,200	30,200	0
Fair building and maintenance	29,800	26,800	26,800	0
Historical Society	25,638	22,076	22,076	0
Mental health	213,216	202,555	202,555	0
Mental retardation	139,781	132,792	132,792	0
Operating transfers	253,223	121,963	0	(121,963)
Neighborhood revitalization rebate	0	0	17,749	17,749
	12,824,111	12,958,004	\$ 14,368,772	\$ 1,410,768
Receipts over (under) expenditures	(477,036)	(59,365)		
Unencumbered cash, beginning of year	3,358,519	2,883,142		
Prior year cancelled encumbrances	1,659	5,758		
Unencumbered cash, end of year	\$ 2,883,142	\$ 2,829,535		

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
ROAD AND BRIDGE FUND - 203

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2010			Variance Favorable (Unfavorable)
	2009 Actual	Actual	Budget	
<b>Cash receipts</b>				
Current tax	\$ 3,289,859	\$ 3,055,616	\$ 3,179,418	\$ (123,802)
Delinquent tax	72,365	96,124	68,000	28,124
Motor vehicle tax	402,711	376,508	396,697	(20,189)
Recreational vehicle tax	9,006	8,430	8,837	(407)
In lieu of taxes	469	625	0	625
Machinery & equipment tax from State	11,655	0	13,051	(13,051)
Special city/county gas tax	1,131,665	1,218,484	1,170,000	48,484
Local sales tax	1,527,409	1,500,310	1,650,000	(149,690)
Fees	14,810	16,501	66,500	(49,999)
Permits	0	0	25,000	(25,000)
Grants	15,912	314,860	25,000	289,860
Reimbursements	79,886	91,900	0	91,900
Operating transfers	3,132	0	0	0
Miscellaneous	4,050	1,447	0	1,447
	6,562,929	6,680,805	\$ 6,602,503	\$ 78,302
<b>Expenditures</b>				
Personnel services	1,954,792	1,909,017	\$ 1,968,532	\$ 59,515
Contractual services	114,312	175,338	148,225	(27,113)
Commodities	2,820,042	2,586,552	3,117,800	531,248
Vehicle expenses	606,774	723,547	740,200	16,653
Capital outlay	799,662	505,790	979,999	474,209
Neighborhood revitalization rebate	0	0	6,709	6,709
Operating transfers	250,725	550,000	250,000	(300,000)
	6,546,307	6,450,244	\$ 7,211,465	\$ 761,221
Receipts over (under) expenditures	16,622	230,561		
Unencumbered cash, beginning of year	1,436,322	1,452,944		
Unencumbered cash, end of year	\$ 1,452,944	\$ 1,683,505		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
SOLID WASTE FUND - 207

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 Actual	2010		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash receipts</b>				
Fees	\$ 631,617	\$ 592,440	\$ 920,000	\$ (327,560)
Tires	17,227	11,149	16,000	(4,851)
Recyclables	6,882	0	0	0
Construction demo/brush	91,883	53,081	151,800	(98,719)
Scrap iron	5,017	3,461	5,000	(1,539)
Grant	21,459	5,536	0	5,536
Total cash receipts	<u>774,085</u>	<u>665,667</u>	<u>\$ 1,092,800</u>	<u>\$ (427,133)</u>
<b>Expenditures</b>				
Personnel services	45,843	45,171	\$ 39,041	\$ (6,130)
Contractual services	640,382	594,351	1,105,330	510,979
Commodities	1,822	8,666	850	(7,816)
Vehicle expense	0	30	0	(30)
Capital outlay	7,638	20,474	0	(20,474)
Total expenditures	<u>695,686</u>	<u>668,692</u>	<u>\$ 1,145,221</u>	<u>\$ 476,529</u>
Receipts over (under) expenditures	78,399	(3,025)		
Unencumbered cash, beginning of year	<u>80,311</u>	<u>158,710</u>		
Unencumbered cash, end of year	<u>\$ 158,710</u>	<u>\$ 155,685</u>		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
COUNTY FUEL SYSTEM FUND - 211

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 Actual	2010		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash receipts</b>				
Miscellaneous	\$ 2,849	\$ 4,438	\$ 0	\$ 4,438
Reimbursements	476,245	633,281	657,000	(23,719)
Total cash receipts	479,094	637,719	\$ 657,000	\$ (19,281)
<b>Expenditures</b>				
Contractual services	65	940	\$ 0	\$ (940)
Commodities	353	57	0	(57)
Capital outlay	54,477	0	0	0
Vehicle expense	543,989	614,854	625,000	10,146
Total expenditures	598,884	615,851	\$ 625,000	\$ 9,149
Receipts over (under) expenditures	(119,790)	21,868		
Unencumbered cash, beginning of year	254,259	134,469		
Unencumbered cash, end of year	\$ 134,469	\$ 156,337		

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
CLUB ESTATES #1 SEWER FUND - 230

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<b>2009</b>	<b>2010</b>		<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>Cash receipts</b>				
Special assessments	\$ 15,738	\$ 16,039	\$ 15,000	\$ 1,039
<b>Expenditures</b>				
Contractual	6,124	8,648	\$ 7,015	\$ (1,633)
Commodities	802	1,200	1,625	425
Operating transfer	7,150	12,500	15,000	2,500
Total expenditures	14,076	22,348	\$ 23,640	\$ 1,292
Receipts over (under) expenditures	1,662	(6,309)		
Unencumbered cash, beginning of year	15,459	17,121		
Unencumbered cash, end of year	\$ 17,121	\$ 10,812		

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
CLUB ESTATES #1 LIGHTS FUND - 231

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<b>2009</b>	<b>2010</b>		<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Favorable (Unfavorable)</b>
<b>Cash receipts</b>	\$ 0	\$ 0	\$ <u>0</u>	\$ <u>0</u>
<b>Expenditures</b>				
Contractual services	<u>883</u>	<u>937</u>	\$ <u>1,100</u>	\$ <u>163</u>
Receipts over (under) expenditures	(883)	(937)		
Unencumbered cash, beginning of year	<u>12,528</u>	<u>11,645</u>		
Unencumbered cash, end of year	\$ <u>11,645</u>	\$ <u>10,708</u>		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
WALNUT CREEK SEWER FUND - 232

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 Actual	2010		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash receipts</b>				
Special assessments	\$ 16,672	\$ 15,041	\$ 16,000	\$ (959)
<b>Expenditures</b>				
Contractual services	8,697	6,484	\$ 10,550	\$ 4,066
Commodities	1,046	1,604	1,450	(154)
Operating transfer	4,999	3,000	3,000	0
Total expenditures	14,742	11,088	\$ 15,000	\$ 3,912
Receipts over (under) expenditures	1,930	3,953		
Unencumbered cash, beginning of year	14,184	16,114		
Unencumbered cash, end of year	\$ 16,114	\$ 20,067		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
BUCYRUS SEWER - 234

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 Actual	2010		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash receipts</b>				
User fees	\$ 12,414	\$ 13,303	\$ 13,910	\$ (607)
Operating transfers	20,000	21,500	25,000	(3,500)
Total cash receipts	32,414	34,803	\$ 38,910	\$ (4,107)
<b>Expenditures</b>				
Contractual services	31,316	30,477	\$ 33,710	\$ 3,233
Commodities	3,122	4,412	5,200	788
Total expenditures	34,439	34,889	\$ 38,910	\$ 4,021
Receipts over (under) expenditures	(2,024)	(86)		
Unencumbered cash, beginning of year	3,094	1,070		
Unencumbered cash, end of year	\$ 1,070	\$ 984		

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
911 EMERGENCY WIRELESS - 310

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<b>2009</b>	<b>2010</b>		<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>Cash receipts</b>				
Fees	\$ 67,865	\$ 69,040	\$ 69,000	\$ 40
Interest on idle funds	550	536	300	236
 Total cash receipts	 68,415	 69,576	 \$ 69,300	 \$ 276
 <b>Expenditures</b>				
Contractual services	82,000	79,548	\$ 130,000	\$ 50,452
 Receipts over (under) expenditures	 (13,585)	 (9,972)		
Unencumbered cash, beginning of year	73,408	59,823		
Unencumbered cash, end of year	\$ 59,823	\$ 49,851		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
LAW ENFORCEMENT TRUST FUND - 314

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
<b>Cash receipts</b>		
Miscellaneous	\$ 0	\$ 7,168
<b>Expenditures</b>		
Commodities	300	0
Receipts over (under) expenditures	(300)	7,168
Unencumbered cash, beginning of year	2,282	1,982
Unencumbered cash, end of year	\$ <u>1,982</u>	\$ <u>9,150</u>

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
CARRY CONCEALED WEAPON - 316

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
<b>Cash receipts</b>		
Fees	\$ 6,680	\$ 5,393
Miscellaneous	<u>2,200</u>	<u>0</u>
Total receipts	<u>8,880</u>	<u>5,393</u>
<b>Expenditures</b>		
Commodities	3,567	1,094
Operating transfer	<u>1,500</u>	<u>0</u>
Total expenditures	<u>5,067</u>	<u>1,094</u>
Receipts over (under) expenditures	3,813	4,299
Unencumbered cash, beginning of year	<u>6,305</u>	<u>10,118</u>
Unencumbered cash, end of year	\$ <u><u>10,118</u></u>	\$ <u><u>14,417</u></u>

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
COUNTY-WIDE REAPPRAISAL FUND - 321

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2010

(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 <u>Actual</u>	2010		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<b>Cash receipts</b>				
Current tax	\$ 389,544	\$ 312,573	\$ 324,927	\$ (12,354)
Delinquent tax	9,477	11,385	11,000	385
Motor vehicle tax	53,622	45,730	46,962	(1,232)
Payment in lieu of taxes	55	64	0	64
Recreational vehicle tax	1,198	1,022	987	35
Machinery & equipment tax from State	1,379	0	1,545	(1,545)
Other	6,989	7,794	5,250	2,544
Total cash receipts	<u>462,264</u>	<u>378,568</u>	<u>\$ 390,671</u>	<u>\$ (12,103)</u>
<b>Expenditures</b>				
Personnel services	405,411	396,418	\$ 393,998	\$ (2,420)
Contractual services	21,380	14,632	38,525	23,893
Commodities	4,983	2,497	5,900	3,403
Vehicle expense	4,245	7,229	11,500	4,271
Operating transfer	36,944	4,865	5,000	135
Neighborhood revitalization	0	0	686	686
Total expenditures	<u>472,963</u>	<u>425,641</u>	<u>\$ 455,609</u>	<u>\$ 29,968</u>
Receipts over (under) expenditures	(10,699)	(47,073)		
Unencumbered cash, beginning of year	95,798	87,589		
Prior year cancelled encumbrances	<u>2,490</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 87,589</u>	<u>\$ 40,516</u>		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
MOTOR VEHICLE OPERATING FUND - 323

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009		2010		Variance Favorable (Unfavorable)
	Actual	Actual	Budget		
<b>Cash receipts</b>					
Motor vehicle registration fees	\$ 264,481	\$ 265,563	\$ 265,000	\$	563
Treasurers fees	3,180	5,316	4,000		1,316
Lien holder fees	3,910	3,921	3,500		421
Drivers license fees	5,502	10,186	6,000		4,186
Tag recovery fee	0	30	0		30
Miscellaneous	2,119	1,925	4,000		(2,075)
Total cash receipts	<u>279,192</u>	<u>286,941</u>	<u>\$ 282,500</u>	\$	<u>4,441</u>
<b>Expenditures</b>					
Personnel services	159,567	162,132	\$ 187,039	\$	24,907
Contractual services	10,854	12,155	15,750		3,595
Commodities	6,878	3,039	10,500		7,461
Capital outlay	0	0	1,800		1,800
Vehicle expense	1,508	1,366	5,000		3,634
Operating transfers	100,385	108,249	62,411		(45,838)
Total expenditures	<u>279,192</u>	<u>286,941</u>	<u>282,500</u>		<u>(4,441)</u>
Adjustment for budget credits	<u>0</u>	<u>0</u>	<u>4,441</u>		<u>4,441</u>
Total with budget credits	<u>279,192</u>	<u>286,941</u>	<u>286,941</u>		<u>0</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>			

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
SPECIAL BUILDING FUND - 325

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
<b>Cash receipts</b>		
Delinquent tax	\$ 1	\$ 0
<b>Expenditures</b>	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	1	0
Unencumbered cash, beginning of year	<u>399</u>	<u>400</u>
Unencumbered cash, end of year	<u>\$ 400</u>	<u>\$ 400</u>

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
SPECIAL BRIDGE FUND - 327

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 Actual	2010		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash receipts</b>				
Current tax	\$ 638,737	\$ 596,320	\$ 620,875	\$ (24,555)
Delinquent tax	12,257	18,012	14,000	4,012
Motor vehicle tax	62,465	69,790	77,109	(7,319)
Payment in lieu of taxes	91	122	75	47
Recreational vehicle tax	1,399	1,570	1,620	(50)
Machinery & equipment tax from State	2,872	32	2,537	(2,505)
Total cash receipts	717,821	685,846	\$ 716,216	\$ (30,370)
<b>Expenditures</b>				
Contractual services	0	0	\$ 25,000	\$ 25,000
Commodities	17,809	9,133	25,000	15,867
Operating transfers	737,283	699,786	680,000	(19,786)
Neighborhood revitalization	0	0	1,310	1,310
Total expenditures	755,092	708,919	\$ 731,310	\$ 22,391
Receipts over (under) expenditures	(37,271)	(23,073)		
Unencumbered cash, beginning of year	101,105	63,834		
Unencumbered cash, end of year	\$ 63,834	\$ 40,761		

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
SPECIAL ECONOMIC DEVELOPMENT RESERVE FUND - 330

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010

	<b>2009</b>	<b>2010</b>
	<b>Actual</b>	<b>Actual</b>
<b>Cash receipts</b>	\$ <u>0</u>	\$ <u>0</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>50,000</u>	<u>50,000</u>
Unencumbered cash, end of year	\$ <u><u>50,000</u></u>	\$ <u><u>50,000</u></u>

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
ROAD & BRIDGE SPECIAL MACHINERY FUND - 331

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
<b>Cash receipts</b>		
Reimbursements	\$ 3,423	\$ 35,789
Operating transfers	<u>0</u>	<u>300,000</u>
Total receipts	<u>3,423</u>	<u>335,789</u>
<b>Expenditures</b>		
Capital outlay	0	0
Operating transfers	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	3,423	335,789
Unencumbered cash, beginning of year	<u>125,554</u>	<u>128,977</u>
Unencumbered cash, end of year	<u>\$ 128,977</u>	<u>\$ 464,766</u>

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
EQUIPMENT RESERVE FUND - 332

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<b>2009</b>	<b>2010</b>		<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>Cash receipts</b>				
Fees	\$ 57,802	\$ 54,610	\$ 50,000	\$ 4,610
Operating transfers	0	35,430	5,000	30,430
<b>Total cash receipts</b>	<u>57,802</u>	<u>90,040</u>	<u>\$ 55,000</u>	<u>\$ 35,040</u>
<b>Expenditures</b>				
Contractual services	23,202	1,369	94,500	93,131
Commodities	6,975	16,910	50,000	33,090
Capital outlay	20,895	16,746	270,500	253,754
Equipment	0	58,424	0	(58,424)
Operating transfers	0	35,430	0	(35,430)
<b>Total expenditures</b>	<u>51,072</u>	<u>128,879</u>	<u>\$ 415,000</u>	<u>\$ 286,121</u>
Receipts over (under) expenditures	6,730	(38,839)		
Unencumbered cash, beginning of year	<u>463,422</u>	<u>470,152</u>		
Unencumbered cash, end of year	<u>\$ 470,152</u>	<u>\$ 431,313</u>		

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
SPECIAL TECHNOLOGY FUND - 335

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<u>2009</u> <u>Actual</u>	<u>2010</u>		<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>Cash receipts</b>				
Operating transfers	\$ 175,462	\$ 90,464	\$ <u>190,463</u>	\$ <u>(99,999)</u>
<b>Expenditures</b>				
Contractual services	138,563	111,997	193,965	81,968
Commodities	28,089	37,707	25,000	(12,707)
Capital outlay	13,213	24,101	92,780	68,679
Equipment	<u>356</u>	<u>1,916</u>	<u>0</u>	<u>(1,916)</u>
Total expenditures	<u>180,221</u>	<u>175,721</u>	\$ <u>311,745</u>	\$ <u>136,024</u>
Receipts over (under) expenditures	(4,759)	(85,257)		
Unencumbered cash, beginning of year	<u>138,819</u>	<u>134,060</u>		
Unencumbered cash, end of year	\$ <u>134,060</u>	\$ <u>48,803</u>		

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
SPECIAL BUILDING IMPROVEMENT FUND - 336

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<b>2009</b>	<b>2010</b>
	<b>Actual</b>	<b>Actual</b>
<b>Cash receipts</b>	\$ <u>0</u>	\$ <u>0</u>
<b>Expenditures</b>		
Operating transfers	46,327	0
Commodities	0	499
Capital outlay	<u>172,301</u>	<u>10,704</u>
Total expenditures	<u>218,628</u>	<u>11,203</u>
Receipts over (under) expenditures	(218,628)	(11,203)
Unencumbered cash, beginning of year	<u>733,725</u>	<u>515,097</u>
Unencumbered cash, end of year	\$ <u><u>515,097</u></u>	\$ <u><u>503,894</u></u>

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

Statement 3

SPECIAL REVENUE FUNDS  
SPECIAL RETIREMENT - 337

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
<b>Cash receipts</b>		
Operating transfers	\$ 0	\$ 0
<b>Expenditures</b>	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>75,000</u>	<u>75,000</u>
Unencumbered cash, end of year	\$ <u><u>75,000</u></u>	\$ <u><u>75,000</u></u>

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

Statement 3

SPECIAL REVENUE FUNDS  
SPECIAL TAX REFUND - 338

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
<b>Cash receipts</b>		
Operating transfers	\$ 36,944	\$ 4,865
<b>Expenditures</b>	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	36,944	4,865
Unencumbered cash, beginning of year	<u>0</u>	<u>36,944</u>
Unencumbered cash, end of year	<u>\$ 36,944</u>	<u>\$ 41,809</u>

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
CLUB ESTATE SEWER RESERVE - 340

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
<b>Cash receipts</b>		
Transfers	\$ 576	\$ 12,500
<b>Expenditures</b>	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	576	12,500
Unencumbered cash, beginning of year	<u>0</u>	<u>576</u>
Unencumbered cash, end of year	<u>\$ 576</u>	<u>\$ 13,076</u>

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
WALNUT CREEK SEWER RESERVE - 341

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<b>2009</b>		<b>2010</b>
	<b>Actual</b>		<b>Actual</b>
<b>Cash receipts</b>			
Transfers	\$ 5,000	\$	3,000
<b>Expenditures</b>			
Capital outlay	8,750		0
Receipts over (under) expenditures	(3,750)		3,000
Unencumbered cash, beginning of year	23,154		19,404
Unencumbered cash, end of year	\$ 19,404	\$	22,404

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS

AIRPORT HANGAR - 401

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2010

(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
<b>Cash receipts</b>		
Rental income	\$ 0	\$ 1,600
<b>Expenditures</b>		
Miscellaneous	<u>0</u>	<u>1,584</u>
Receipts over (under) expenditures	0	16
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>
Unencumbered cash, end of year	<u>\$ 0</u>	<u>\$ 16</u>

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
FIRE DISTRICT NO. 1 MAINTENANCE FUND - 413

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 Actual	2010		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash receipts</b>				
Current tax	\$ 526,616	\$ 517,604	\$ 533,574	\$ (15,970)
Delinquent tax	10,682	12,533	0	12,533
Motor vehicle tax	62,693	62,379	70,888	(8,509)
Recreational vehicle tax	1,776	1,706	1,733	(27)
Machinery & equipment tax from State	1,705	0	0	0
Miscellaneous	621	0	0	0
Total cash receipts	<u>604,093</u>	<u>594,222</u>	<u>\$ 606,195</u>	<u>\$ (11,973)</u>
<b>Expenditures</b>				
Contractual services	224,099	211,941	\$ 278,870	\$ 66,929
Commodities	57,346	48,534	55,050	6,516
Vehicle expense	23,940	23,713	190,550	166,837
Capital outlay	34,190	0	67,500	67,500
Operating transfers	175,636	379,405	0	(379,405)
Lease payment	0	0	79,975	79,975
Total expenditures	<u>515,211</u>	<u>663,593</u>	<u>\$ 671,945</u>	<u>\$ 8,352</u>
Receipts over (under) expenditures	88,882	(69,371)		
Unencumbered cash, beginning of year	<u>16,830</u>	<u>105,712</u>		
Unencumbered cash, end of year	<u>\$ 105,712</u>	<u>\$ 36,341</u>		

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
FIRE DISTRICT NO. 2 MAINTENANCE FUND - 415

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 Actual	2010		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash receipts</b>				
Current tax	\$ 134,778	\$ 131,535	\$ 134,061	\$ (2,526)
Delinquent tax	2,264	3,449	0	3,449
Motor vehicle tax	15,823	16,656	18,132	(1,476)
Recreational vehicle tax	432	480	465	15
Machinery & equipment tax from State	369	0	0	0
Total cash receipts	<u>153,666</u>	<u>152,120</u>	<u>\$ 152,658</u>	<u>\$ (538)</u>
<b>Expenditures</b>				
Contractual services	151,550	152,780	\$ 154,500	\$ 1,720
Commodities	0	0	1,500	1,500
Capital outlay	0	0	9,900	9,900
Operating transfers	0	8,400	0	(8,400)
Total expenditures	<u>151,550</u>	<u>161,180</u>	<u>\$ 165,900</u>	<u>\$ 4,720</u>
Receipts over (under) expenditures	2,116	(9,060)		
Unencumbered cash, beginning of year	<u>18,952</u>	<u>21,068</u>		
Unencumbered cash, end of year	<u>\$ 21,068</u>	<u>\$ 12,008</u>		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
FIRE DISTRICT NO. 1 SPECIAL MACHINERY FUND - 417

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 Actual	2010		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash receipts</b>				
Grants	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous	0	10,300	0	10,300
Operating transfers	175,636	379,405	0	379,405
Total cash receipts	175,636	389,705	\$ 0	\$ 389,705
<b>Expenditures</b>				
Capital outlay	60,317	21,531	\$ 340,000	\$ 318,469
Contractual	0	5,962	0	(5,962)
Equipment	0	256,452	0	(256,452)
Total expenditures	60,317	283,945	\$ 340,000	\$ 56,055
Receipts over (under) expenditures	115,319	105,760		
Unencumbered cash, beginning of year	499,882	615,201		
Unencumbered cash, end of year	\$ 615,201	\$ 720,961		

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
FIRE DISTRICT NO. 2 SPECIAL MACHINERY FUND - 419

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
<b>Cash receipts</b>		
Operating transfers	\$ 0	\$ 8,400
<b>Expenditures</b>		
Capital outlay	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	8,400
Unencumbered cash, beginning of year	<u>127,246</u>	<u>127,246</u>
Unencumbered cash, end of year	<u>\$ 127,246</u>	<u>\$ 135,646</u>

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
SPECIAL ALCOHOL CONTROL FUND - 431

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 Actual	2010		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash receipts</b>				
Special alcohol tax	\$ 34,998	\$ 35,587	\$ <u>35,000</u>	\$ <u>587</u>
<b>Expenditures</b>				
Contractual services	<u>35,000</u>	<u>35,000</u>	\$ <u>35,000</u>	\$ <u>0</u>
Receipts over (under) expenditures	(2)	587		
Unencumbered cash, beginning of year	<u>38,131</u>	<u>38,129</u>		
Unencumbered cash, end of year	\$ <u>38,129</u>	\$ <u>38,716</u>		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
SPECIAL DRUG FORFEITURE FUND - 432

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
<b>Cash receipts</b>		
Use of money and property	\$ 3,157	\$ 0
<b>Expenditures</b>		
Contractual	0	1,700
Receipts over (under) expenditures	3,157	(1,700)
Unencumbered cash, beginning of year	213	3,370
Unencumbered cash, end of year	\$ <u>3,370</u>	\$ <u>1,670</u>

The accompanying notes are and integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
BUCYRUS LIGHTS FUND - 433

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 <u>Actual</u>	2010		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<b>Cash receipts</b>				
Current tax	\$ 2,635	\$ 1,811	\$ 1,892	\$ (81)
Delinquent tax	57	107	0	107
Motor vehicle tax	273	703	1,014	(311)
Machinery & equipment tax from State	5	0	0	0
Recreational vehicle tax	12	35	37	(2)
Total cash receipts	<u>2,982</u>	<u>2,656</u>	<u>\$ 2,943</u>	<u>\$ (287)</u>
<b>Expenditures</b>				
Commodities	<u>2,348</u>	<u>2,730</u>	<u>\$ 3,200</u>	<u>\$ 470</u>
Total expenditures	<u>2,348</u>	<u>2,730</u>	<u>\$ 3,200</u>	<u>\$ 470</u>
Receipts over (under) expenditures	634	(74)		
Unencumbered cash, beginning of year	<u>0</u>	<u>634</u>		
Unencumbered cash, end of year	<u>\$ 634</u>	<u>\$ 560</u>		

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

Statement 3

SPECIAL REVENUE FUNDS  
HILLSDALE LIGHTS FUND - 435

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<b>2009</b>	<b>2010</b>		<b>Variance</b> <b>Favorable</b> <b>(Unfavorable)</b>
		<b>Actual</b>	<b>Actual</b>	
<b>Cash receipts</b>				
Current tax	\$ 5,300	\$ 5,318	\$ 5,807	\$ (489)
Delinquent tax	93	119	0	119
Motor vehicle tax	389	520	708	(188)
Machinery & equipment tax from State	31	0	12	(12)
Recreational vehicle tax	2	17	0	17
Total cash receipts	5,816	5,974	\$ 6,527	\$ (553)
<b>Expenditures</b>				
Contractual services	5,830	6,240	\$ 6,750	\$ 510
Receipts over (under) expenditures	(14)	(266)		
Unencumbered cash, beginning of year	526	512		
Unencumbered cash, end of year	\$ 512	\$ 246		

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

Statement 3

SPECIAL REVENUE FUNDS  
1/4 CENT SALES TAX - 927

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<b>2009</b>	<b>2010</b>		<b>Variance</b> <b>Favorable</b> <b>(Unfavorable)</b>
		<b>Actual</b>	<b>Actual</b>	
<b>Cash receipts</b>				
Sales tax	\$ 808,641	\$ 794,848	\$ 860,000	\$ (65,152)
Total receipts	<u>808,641</u>	<u>794,848</u>	<u>\$ 860,000</u>	<u>\$ (65,152)</u>
<b>Expenditures</b>				
Operating transfer	<u>808,641</u>	<u>796,000</u>	\$ 860,000	\$ 64,000
Total expenditures	<u>808,641</u>	<u>796,000</u>	<u>\$ 860,000</u>	<u>\$ 64,000</u>
Receipts over (under) expenditures	0	(1,152)		
Unencumbered cash, beginning of year	<u>1,161</u>	<u>1,161</u>		
Unencumbered cash, end of year	<u>\$ 1,161</u>	<u>\$ 9</u>		

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
LOCAL ENVIRONMENTAL PROTECTION PLAN FUND - 981

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<b>2009</b>	<b>2010</b>
	<b>Actual</b>	<b>Actual</b>
<b>Cash receipts</b>		
Grants	\$ 12,511	\$ 10,214
<b>Expenditures</b>		
Contractual services	4,343	7,619
Commodities	6,774	3,287
Vehicle expense	21	35
Total expenditures	11,138	10,941
Receipts over (under) expenditures	1,373	(727)
Unencumbered cash, beginning of year	7,273	8,646
Unencumbered cash, end of year	\$ 8,646	\$ 7,919

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
COMMUNITY CORRECTIONS - 984

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 Actual	2010		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash receipts</b>				
Grants	\$ 310,912	\$ 317,755	\$ 369,377	\$ (51,622)
Service fees	20,937	34,458	15,000	19,458
Operating transfers	17	0	0	0
Miscellaneous	3,000	3,000	3,000	0
Total cash receipts	<u>334,866</u>	<u>355,213</u>	<u>\$ 387,377</u>	<u>\$ (32,164)</u>
<b>Expenditures</b>				
Personnel services	288,057	274,492	\$ 288,124	\$ 13,632
Contractual services	71,975	54,618	78,400	23,782
Commodities	3,198	13,252	6,050	(7,202)
Vehicle expense	1,884	2,277	6,100	3,823
Capital outlay	6,464	7,607	2,500	(5,107)
Total expenditures	<u>371,578</u>	<u>352,246</u>	<u>\$ 381,174</u>	<u>\$ 28,928</u>
Receipts over (under) expenditures	(36,712)	2,967		
Unencumbered cash, beginning of year	<u>89,744</u>	<u>53,032</u>		
Unencumbered cash, end of year	<u>\$ 53,032</u>	<u>\$ 55,999</u>		

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
JUVENILE JUSTICE AUTHORITY - 985

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2010

(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<b>2009</b>	<b>2010</b>		<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>Cash receipts</b>				
Grants	\$ 473,410	\$ 354,045	\$ 544,222	\$ (190,177)
Service fees	10,367	9,655	10,000	(345)
Miscellaneous	<u>3,159</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
Total cash receipts	<u>486,936</u>	<u>366,700</u>	\$ <u>557,222</u>	\$ <u>(190,522)</u>
<b>Expenditures</b>				
Personnel services	382,190	385,033	\$ 452,720	\$ 67,687
Contractual services	63,740	63,388	65,115	1,727
Commodities	6,016	21,108	4,150	(16,958)
Vehicle expense	6,240	6,108	7,350	1,242
Capital outlay	<u>8,048</u>	<u>25,606</u>	<u>1,250</u>	<u>(24,356)</u>
Total expenditures	<u>466,234</u>	<u>501,243</u>	\$ <u>530,585</u>	\$ <u>29,342</u>
Receipts over (under) expenditures	20,702	(134,543)		
Unencumbered cash, beginning of year	<u>187,626</u>	<u>208,328</u>		
Unencumbered cash, end of year	\$ <u>208,328</u>	\$ <u>73,785</u>		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
MICRO LOAN PROGRAM - 988

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
<b>Cash receipts</b>		
Reimbursements	\$ 4,500	\$ 3,600
Total receipts	<u>4,500</u>	<u>3,600</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	4,500	3,600
Unencumbered cash, beginning of year	<u>11,677</u>	<u>16,177</u>
Unencumbered cash, end of year	\$ <u><u>16,177</u></u>	\$ <u><u>19,777</u></u>

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
SHERIFF GRANT FUND - 990

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<b>2009</b>	<b>2010</b>
	<b>Actual</b>	<b>Actual</b>
<b>Cash receipts</b>		
Grants	\$ 94,818	\$ 26,018
<b>Expenditures</b>		
Personnel services	5,281	2,295
Commodities	107	0
Equipment	75,784	24,033
Refunds	0	0
Capital outlay	17,225	0
Total expenditures	98,397	26,328
Receipts over (under) expenditures	(3,580)	(310)
Unencumbered cash, beginning of year	4,147	567
Unencumbered cash, end of year	\$ 567	\$ 257

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
COPS FOR TOTS - 993

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<b>2009</b>	<b>2010</b>
	<b>Actual</b>	<b>Actual</b>
<b>Cash receipts</b>		
Miscellaneous	\$ 18,851	\$ 21,033
<b>Expenditures</b>		
Contractual services	8,754	5,159
Commodities	10,497	13,359
Total expenditures	19,252	18,518
Receipts over (under) expenditures	(401)	2,515
Unencumbered cash, beginning of year	23,419	23,018
Unencumbered cash, end of year	\$ 23,018	\$ 25,533

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
SHERIFF'S SUPPORT PROGRAM - 994

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
<b>Cash receipts</b>		
Miscellaneous	\$ 3,287	\$ 2,501
Operating transfers	<u>1,500</u>	<u>0</u>
Total receipts	<u>4,787</u>	<u>2,501</u>
<b>Expenditures</b>		
Contractual services	812	25
Commodities	<u>4,793</u>	<u>3,858</u>
Total expenditures	<u>5,605</u>	<u>3,883</u>
Receipts over (under) expenditures	(818)	(1,382)
Unencumbered cash, beginning of year	<u>2,877</u>	<u>2,059</u>
Unencumbered cash, end of year	<u>\$ 2,059</u>	<u>\$ 677</u>

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

SPECIAL REVENUE FUNDS  
RBEG ECONOMIC DEVELOPMENT GRANT - 998

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
<b>Cash receipts</b>		
Federal grants	\$ 0	\$ 18,732
<b>Expenditures</b>		
Economic development expense	0	18,159
Miscellaneous	0	573
Total expenditures	0	18,732
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	0	0
Unencumbered cash, end of year	\$ 0	\$ 0

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

DEBT SERVICE FUND  
BOND AND INTEREST FUND - 317

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<b>2009</b>	<b>2010</b>		<b>Variance</b> <b>Favorable</b> <b>(Unfavorable)</b>
		<b>Actual</b>	<b>Actual</b>	
<b>Cash receipts</b>				
Current tax	\$ 2,197,679	\$ 2,226,525	\$ 2,318,289	\$ (91,764)
Motor vehicle tax	249,272	245,486	273,737	(28,251)
Recreational vehicle tax	5,561	5,508	5,569	(61)
Delinquent tax	46,897	65,355	29,000	36,355
Payment in lieu of taxes	313	456	200	256
Special assessments	25,368	24,784	44,000	(19,216)
Machinery & equipment tax from State	7,785	0	0	0
Miscellaneous receipts	20,870	20,768	0	20,768
Total cash receipts	2,553,745	2,588,882	\$ 2,670,795	\$ (81,913)
<b>Expenditures</b>				
Interest	660,198	629,280	\$ 693,163	\$ 63,883
Contractual agreement	2,282	4,358	14,000	9,642
Neighborhood revitalization	0	0	4,893	4,893
Bonds	1,721,147	2,054,368	2,013,238	(41,130)
Total expenditures	2,383,627	2,688,006	\$ 2,725,294	\$ 37,288
Receipts over (under) expenditures	170,118	(99,124)		
Unencumbered cash, beginning of year	217,458	387,576		
Unencumbered cash, end of year	\$ 387,576	\$ 288,452		

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 3**

CAPITAL PROJECT FUNDS  
NEW PROJECTS - 450

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<b>2009</b>	<b>2010</b>		<b>Variance</b>
	<u><b>Actual</b></u>	<u><b>Actual</b></u>	<u><b>Budget</b></u>	<u><b>Favorable</b></u> <u><b>(Unfavorable)</b></u>
<b>Cash receipts</b>				
Grant	\$ 144,376	\$ 213,950	\$ 0	\$ 213,950
Miscellaneous	1,442,780	1,499,205	0	1,499,205
Operating transfer	<u>3,018,240</u>	<u>2,460,338</u>	<u>1,830,000</u>	<u>630,338</u>
Total cash receipts	<u>4,605,396</u>	<u>4,173,493</u>	<u>\$ 1,830,000</u>	<u>\$ 2,343,493</u>
<b>Expenditures</b>				
Capital outlay	3,248,506	2,142,017	\$ 4,475,660	\$ 2,333,643
Operating transfers	<u>1,120,636</u>	<u>704,552</u>	<u>0</u>	<u>(704,552)</u>
Total expenditures	<u>4,369,142</u>	<u>2,846,569</u>	<u>\$ 4,475,660</u>	<u>\$ 1,629,091</u>
Receipts over (under) expenditures	236,254	1,326,924		
Unencumbered cash, beginning of year	<u>2,416,803</u>	<u>2,703,225</u>		
Prior year cancelled encumbrance	<u>50,168</u>	<u>20,687</u>		
Unencumbered cash, end of year	<u>\$ 2,703,225</u>	<u>\$ 4,050,836</u>		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

COMPONENT UNIT  
MIAMI COUNTY EXTENSION COUNCIL

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
<b>Cash receipts</b>		
Kansas State University	\$ 40,446	\$ 49,426
County appropriation	220,716	209,680
Educational services	21,541	14,248
Other	<u>7,076</u>	<u>10,042</u>
Total cash receipts	<u>289,779</u>	<u>283,396</u>
<b>Expenditures</b>		
Operation costs	<u>260,035</u>	<u>308,849</u>
Receipts over (under) expenditures	29,744	(25,453)
Unencumbered cash, beginning of year	<u>105,217</u>	<u>134,961</u>
Unencumbered cash, end of year	<u>\$ 134,961</u>	<u>\$ 109,508</u>

The accompanying notes are an integral part of this statement.

**Miami County, Kansas**

**Statement 4**

AGENCY FUNDS  
STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS  
For the Year Ended December 31, 2010

Fund	Beginning		Cash Receipts	Expenditures	Add Outstanding		Ending Cash Balance
	Unencumbered Cash Balances	Cash			Ending Unencumbered Cash Balance	Encumbrances & Accounts Payable	
Emergency Medical Services	\$ 0	\$ 859,976	\$ 859,976	\$ 0	\$ 0	\$ 0	
Bad Checks	(3,825)	151,097	150,800	(3,528)	0	(3,528)	
Building Inspection	0	160,468	160,468	0	0	0	
Cereal Malt Beverage	225	150	175	200	0	200	
County Clerk	20	3,943	3,943	20	0	20	
Sheriff - Prisoners Fund	10,779	89,426	96,428	3,777	0	3,777	
Sheriff - Bonds	600	30,072	30,572	100	400	500	
Prisoner Cash Bonds	0	1,000	500	500	0	500	
District Court	649,746	1,940,699	2,288,363	302,082	0	302,082	
Environmental Health	0	40,452	40,452	0	0	0	
Escrow Bonds	193,283	3,712,474	3,713,503	192,254	595	192,849	
Fish & Game Licenses	0	3,467	3,467	0	0	0	
Health Department	75	382,770	382,770	75	0	75	
Hillsdale Improvement	55,702	5,349	58,666	2,385	0	2,385	
Law Library	46,188	26,089	44,222	28,055	0	28,055	
Motor Vehicle Fees	89,336	1,521,519	1,504,549	106,306	0	106,306	
Payroll Tax							
Withholdings	4,775	2,749	3,135	4,389	0	4,389	
Planning	0	7,621	7,621	0	0	0	
Register of Deeds	9,590	570,332	573,580	6,342	0	6,342	
Road and Bridge	0	2,004,392	2,004,392	0	0	0	
Solid Waste	100	671,782	671,782	100	0	100	
State Educational Bldg.	0	395,556	395,556	0	0	0	
State Institutional Bldg.	0	197,778	197,778	0	0	0	
Tax Collections	24,074,379	676,894	437,306	24,313,967	0	24,313,967	
Tax Distribution							
Cities	343,232	6,910,699	6,771,303	482,628	0	482,628	
Schools	983	22,533,835	22,534,818	0	0	0	
Recreation commissions	0	228,071	228,071	0	0	0	
Townships & cemeteries	(2)	117,087	117,086	(1)	0	(1)	
Library	0	784,722	784,722	0	0	0	
Watershed	0	16,698	16,698	0	0	0	
Unclaimed Monies	3,326	0	3,326	0	0	0	
	<u>\$ 25,478,512</u>	<u>\$ 44,047,167</u>	<u>\$ 44,086,028</u>	<u>\$ 25,439,651</u>	<u>\$ 995</u>	<u>\$ 25,440,646</u>	

The accompanying notes are an integral part of this statement.

## Miami County, Kansas

### NOTES TO FINANCIAL STATEMENTS

December 31, 2010

#### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### A. Reporting Entity

Miami County, Kansas operates under a five-member elected commission form of government. These financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. The combined discretely presented component unit, on the other hand, is reported on a separate line in the Summary of Cash Receipts, Expenditures and Unencumbered Cash to emphasize it is legally separate from the government. The discretely presented component unit has a December 31 year end.

##### *Blended component unit*

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

##### *Discretely presented component unit*

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

##### *Joint agreement*

Hillsdale Lake - An intergovernmental agreement was entered into in July, 1987 with Johnson County, Kansas to fund the operation of the recreation facilities at the Hillsdale Reservoir located in both counties. This funding started in fiscal year 1989. Financial support is also being provided by the State of Kansas.

##### B. Basis of Accounting

*Statutory Basis of Accounting* – The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and expenditure would be charged in the fund from which the transfer is made.

The County has approved a resolution that 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 statutory basis of accounting.

*Departure from Accounting Principles Generally Accepted in the United States of America* – The basis of accounting described above results in a financial statement presentation, which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of fund balance are not presented.

## Miami County, Kansas

### NOTES TO FINANCIAL STATEMENTS

December 31, 2010

#### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

##### B. Basis of Accounting – continued

Under generally accepted accounting principles encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures of liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for land, buildings, and equipment owned by the County are not presented in the financial statements but are expensed in the year of purchase rather than capitalized and depreciated as required by generally accepted accounting principles. Also, long-term debts such as general obligation bonds, revenue bonds, capital leases, temporary notes, compensated absences are not presented in the financial statements.

##### C. Fund Description

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 maintains the minimum number of funds consistent with legal and managerial requirements.

The County has the following fund types:

**General fund** is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Special Revenue Funds** account for revenue sources that are legally restricted to expenditure for specific purposes (not including major capital projects).

**Debt Service Fund** accounts for the servicing of general long-term debt.

**Capital Project Funds** account for the acquisition of fixed assets or construction of major capital projects.

**Fiduciary Funds** account for assets held by the County in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the County under the terms of a formal trust agreement.

**Agency Funds** are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the cash basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity.

##### D. Assets and Liabilities

###### 1. Cash and Investments

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments, unless specifically designated, are allocated to the general fund. All investments are stated at cost.

**Miami County, Kansas**

*NOTES TO FINANCIAL STATEMENTS*

December 31, 2010

**NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**D. Assets and Liabilities - continued**

**2. Vacation and Sick Leave**

Full-time employees of the County are entitled to paid vacation (annual leave) time according to the following schedule:

<u>Years of continuous employment</u>	<u>10 or less</u>	<u>11 or more</u>	<u>over 15</u>
Hours of accumulation per day	0.263014	0.328767	0.394521
Hours of accumulation per year	96	120	144
Maximum hours of accumulation	160	160	160
Hours of accumulation per day for EMS Personnel	0.394521	0.493151	0.591781
Hours of accumulation per year for EMS Personnel	144	180	216
Maximum hours of accumulation EMS Personnel	200	200	200

Part-time employees who work at least 20 hours or more per week or 50% or more of their regularly scheduled work period accumulate vacation leave proportionally to the percentage of time worked. Employees on introductory status may accumulate vacation leave but are not permitted to use any until the completion of their introductory period. Accruals per day vary slightly during leap year.

Upon termination, employees are compensated for accumulated unused vacation leave at their final rate of pay, subject to any maximum limitation and provided they have completed their introductory period. Vacation pay has not been accrued in the accompanying financial statements.

Full-time employees earn 96 hours of sick leave time for each full year of service, not to exceed 960 hours. 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 1280 hours. Upon termination, employees in good standing receive 3% for each full year of service of his or her sick leave accruals, not to exceed 50% of the maximum accumulation in accordance with Section 7.11 of the Personnel Policy Manual. Employees retiring from the County shall receive 4% for each full year of service of his or her sick leave accruals, not to exceed 100% of the maximum accumulation in accordance with Section 7.11 Sick pay has not been accrued in the accompanying financial statements. Amounts paid to employees for sick leave due to termination for year ended December 31, 2010 was \$46,369.

**E Receipts and Expenditures**

**1. Property taxes**

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas are the responsibility of the County. The County Appraiser annually determines appraised valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the county.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. One half of the property taxes are due December 20th prior to the fiscal year for which they are budgeted, and the second half is due the following May 10th. This procedure eliminates the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The County distributes all available funds at designated times during the year.

## Miami County, Kansas

### NOTES TO FINANCIAL STATEMENTS

December 31, 2010

#### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

##### E Receipts and Expenditures – continued

###### 1. Property taxes - continued

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to the various County funds and subdivisions until the succeeding year. This procedure is in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operations of the County and therefore are not susceptible to accrual.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the accounting period and, further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

###### 2. Reimbursed Expenses

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

###### 3. Comparative Prior Year Amounts

The amounts shown for 2009 in the accompanying financial statements are included, where practicable, only to provide a basis for comparison with 2010 and are not intended to present all information necessary for a fair presentation in accordance with the basis of accounting described in Note I–B above.

#### NOTE II - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

##### A. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments in 2010.

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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

# Miami County, Kansas

## NOTES TO FINANCIAL STATEMENTS

December 31, 2010

### NOTE II - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - continued

#### A. Budgetary Information - continued

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds and the following special revenue funds:

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

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

#### B. Compliance with Laws and Regulations

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 County Attorney and legal representatives of the municipality.

County has several checks which have been outstanding for two or more years.

## Miami County, Kansas

### NOTES TO FINANCIAL STATEMENTS

December 31, 2010

#### NOTE III – DETAILED NOTES FOR ALL FUNDS AND ACCOUNT GROUPS

##### A. Deposits 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 Miami 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 banks 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.

*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.

*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%. The County did not have any designated "peak periods" for the current year. All deposits were legally secured at December 31, 2010.

At December 31, 2010, the County's carrying amount of deposits was \$38,890,069. The bank balance of the County's deposits was \$38,425,625. The difference between the bank balance and the carrying amount is the outstanding checks and deposits. The bank balance was held by three banks. Of the bank balance, \$750,000 was covered by federal depository insurance, and \$37,675,625 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

The component units' carrying amount of deposits was \$109,508 and its bank balance was \$109,564. Of the bank balance \$109,564 was covered by federal depository insurance.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

#### NOTE IV – OTHER INFORMATION

##### A. Leases

The County has entered into several lease agreements as lessee for financing the acquisition of various pieces of equipment. These lease agreements qualify as capital leases for accounting purposes (titles transfer at the end of the lease terms) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

##### B. Legal Debt Margin

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation adjusted 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, 2010, the statutory limit for the County was in excess of \$11,994,856 providing a debt margin of \$9,440,356.

## Miami County, Kansas

### NOTES TO FINANCIAL STATEMENTS

December 31, 2010

#### NOTE IV – OTHER INFORMATION – continued

##### C. Defined Benefit Pension Plan - continued

*Plan description.* Miami County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans as provided by K.S.A. 74-4901, *et seq.* KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 S Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. K.S.A. establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KPERS employer rate established by statute for 2010 was 6.144% Miami County's employer contributions to KPERS for the year ending December 31, 2010, 2009 and 2008 were \$693,983, \$339,279, and \$284,533 respectively, equal to the statutory required contributions for each year.

The KP&F employer rate established for fiscal years ending in 2010 is 12.86%. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. Miami County's contributions to KP&F for the year ending December 31, 2010, 2009 and 2008 were \$330,681, \$339,324 and \$319,458 respectively.

##### D. Deferred Compensation

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

Investments are managed by the plan trustees under one of various pools of investment options offered by National Association of Counties Deferred Compensation Program or the International City/County Management Association.

##### E. Flexible Benefit Plan (I.R.C. SECTION 125)

The County has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue 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 or coincidental with an employee's satisfaction of all 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.

##### F. 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 retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

**Miami County, Kansas**

*NOTES TO FINANCIAL STATEMENTS*

December 31, 2010

**NOTE IV – OTHER INFORMATION - continued**

**F. Other Post Employment Benefits - continued**

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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. There is no cost to the County under this program.

**G. Other Funds Handled**

*DISTRICT COURT*

Property is sold at public sale when a lending institution forecloses on a mortgage. The Sheriff conducts the sales and the District Court receives the proceeds. Proceeds are included in judgments and restitution in the District Court's accounting system. Proceeds may or may not flow through the District Court's cash account. After recording the payment, the Court either, deposits the check from the buyer and writes a check or endorses the check without recourse and forwards the funds to whomever the orders state the proceeds should be disbursed to.

*SHERIFF*

The Miami County Sheriff holds money for prisoners to purchase miscellaneous commissary items (supplies and snacks). As of December 31, 2010 \$853 was being held for prisoners. The profits from sale of commissary items are to be used for an inmate welfare fund for the benefit, education and welfare of inmates. As of December 31, 2010 \$2,923 was being held for this purpose.

**H. Operating Lease Commitments**

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:

<u>Year</u>	<u>Amount</u>
2011	\$ 127,740
2012	102,811
2013	96,048
2014	86,580
2015	86,580
2016	<u>3,177</u>
	<u>\$ 502,936</u>

The rental expense for year ended December 31, 2010 was \$91,440.

**I. Contingencies**

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the County at December 31, 2010.

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2010

NOTE IV – OTHER INFORMATION - continued

I. Contingencies - continued

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County’s legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

J. Capital Projects

Capital projects often extend over two or more fiscal years. The following is a schedule, which compares the projected authorization to total project expenditures from project inception to December 31, 2010:

<u>Project Name</u>	<u>Project Authorization</u>	<u>Project Expenditures</u>
271st & Rockville Road Intersection	\$ 300,000	\$ 225,212
223rd Street Railroad Underpass	6,841,079	6,841,079
Bridge H-4.5 Osawatomie Road	353,059	281,209
Bull Creek Bridge Deck Rehabilitation	1,120,000	922,265
John Brown Highway & Pressonville Intersection	711,547	574,027
Bridge #9-O.1 on 335th Street	139,200	117,593
Bridge #9-Q.5 on 335th Street	275,000	39,300
363 rd St - Plum Creek	358,688	1,312
Bridge P - 13.4 on Oak Grove Road	290,000	15,752
5 Bay T-Hangar	236,176	219,398
Bridge FAS 50 Redeck	340,000	14,800
Intersection 295 & Metcalf	700,000	76,317
FAS 581 Bridge over Pottawatomie Creek	309,147	14,500
287th & OKC road Intersection	250,000	49,367
Bridge #24-r.2, 215th & Pflumm Road	40,000	2,986
New Hanger Building Taxi lanes	150,000	157,983
FAS 130 Replacement - 327th St	46,088	43,912
FAS 385 Replacement - Metcalf	250,000	0
223rd St 8-mile Road Safety Audit Project	9,930	70
271st St. Culvert Replacement	51,382	51,382
BR 10-U.3 on 327th St	250,000	0
Culvert 311-G.3 Replacement for FAS 130 Bridge Detour	149,440	5,900
FAS 10 Mill St Bridge repairs	11,434	1,566

**Miami County, Kansas**

*NOTES TO FINANCIAL STATEMENTS*

December 31, 2010

**NOTE IV – OTHER INFORMATION - continued**

**K. Reconciliation of Transfers**

Transfers from:	Transfers to:	Statutory Authority	Amount
General Fund	Bucyrus Sewer	K.S.A. 19-120	\$ 21,500
General Fund	Special Technology	K.S.A. 19-119	15,463
General Fund	Special Technology	K.S.A. 19-119	75,000
General Fund	New Projects	K.S.A. 19-120	10,000
Road & Bridge	Road & Bridge Specail Machinery	K.S.A. 19-120	300,000
Road & Bridge	New Projects	K.S.A. 19-120	250,000
Club Estates No. 1 Sewer	Club Estates Sewer Reserve	K.S.A. 12-197	12,500
Walnut Creek Sewer Fund	Walnut Creek Sewer Reserve	K.S.A. 12-197	3,000
County-Wide Reappraisal	Special Tax Refund	K.S.A. 12-197	4,865
Motor Vehicle Operation	General Fund	K.S.A. 12-197	108,249
Special Bridge Fund	New Projects	K.S.A. 19-120	699,786
Equipment Reserve Fund	Equipment Reserve Fund	K.S.A. 19-120	35,430
Fire District No. 1 Maintenance	Fire District No. 1 Special Machinery	K.S.A. 19-120	379,405
Fire District No. 2 Maintenance	Fire District No. 2 Special Machinery	K.S.A. 19-120	8,400
New Projects	New Projects	K.S.A. 19-120	13,800
New Projects	New Projects	K.S.A. 19-120	422,581
New Projects	New Projects	K.S.A. 19-120	87,500
New Projects	New Projects	K.S.A. 19-120	180,671
1/4 Cent Sales Tax	New Projects	K.S.A. 19-120	796,000

**L. Long-Term Debt**

Changes in long-term liabilities for the County for the year ended December 31, 2010, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue
<b>G O Bonds:</b>			
Series 2000-A	5.13%	10/02/00	350,000
Series 2002-A	2.75% to 4.00%	8/1/02	7,355,000
Series 2003-A	2.00% to 4.50%	11/15/03	6,210,000
<b>Revenue Bonds</b>			
Series 2008	2.55%-4.30%	8/1/08	4,005,000
Series 2008	3.70%-4.00%	6/1/08	2,305,000
Series 2010	1.50%-2.50%	3/1/10	3,755,000
<b>Revolving Loan</b>			
KDOT Loan	3.63%	7/17/06	1,320,000
KDOT Loan	3.98%	7/9/2009	750,000

**Miami County, Kansas**

*NOTES TO FINANCIAL STATEMENTS*

December 31, 2010

**NOTE IV – OTHER INFORMATION – continued**

**L. Long-Term Debt - continued**

<u>Issue</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Expense 2010</u>
G O Bonds:						
Series 2000-A	\$ 310,000	\$ 0	\$ 5,000	\$ (5,000)	\$ 305,000	\$ 15,888
Series 2002-A	4,265,000	0	4,265,000	(4,265,000)	0	165,002
Series 2003-A	3,845,000	0	570,000	(570,000)	3,275,000	140,442
Revenue Bonds						
Series 2008	3,840,000	0	180,000	(180,000)	3,660,000	163,543
Series 2008	1,950,000	0	340,000	(340,000)	1,610,000	77,730
Series 2010	0	3,755,000		3,755,000	3,755,000	0
Revolving Loan						
KDOT Loan	771,583	0	146,623	(146,623)	624,960	28,008
KDOT Loan	750,000	1,500,000	257,744	1,242,256	1,992,256	38,666
<b>Total</b>	<b>\$ 15,731,583</b>	<b>\$ 5,255,000</b>	<b>\$ 5,764,367</b>	<b>\$ (509,367)</b>	<b>\$ 15,222,216</b>	<b>\$ 629,279</b>

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>Principal</b>					
G O bonds	\$ 595,000	\$ 620,000	\$ 635,000	\$ 665,000	\$ 80,000
Revenue bond	1,160,000	1,195,000	1,245,000	1,070,000	735,000
Revolving loan	366,880	381,865	397,465	393,027	253,241
<b>Total principal</b>	<b>2,121,880</b>	<b>2,196,865</b>	<b>2,277,465</b>	<b>2,128,027</b>	<b>1,068,241</b>
<b>Interest</b>					
G O bonds	138,974	119,585	96,224	72,342	47,336
Revenue bond	303,585	255,248	222,698	188,497	156,272
Revolving loan	101,978	87,909	73,265	58,021	42,903
<b>Total interest</b>	<b>544,537</b>	<b>462,742</b>	<b>392,187</b>	<b>318,860</b>	<b>246,511</b>
<b>Total principal &amp; interest</b>	<b>\$ 2,666,417</b>	<b>\$ 2,659,607</b>	<b>\$ 2,669,652</b>	<b>\$ 2,446,887</b>	<b>\$ 1,314,752</b>

**Miami County, Kansas**

*NOTES TO FINANCIAL STATEMENTS*

December 31, 2010

**NOTE IV – OTHER INFORMATION – continued**

**L. Long-Term Debt - continued**

	<u>2016-2020</u>	<u>2021-2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>2036-2040</u>	<u>Total</u>
<b>Principal</b>						
G O bonds	\$ 445,000	\$ 330,000	\$ 50,000	\$ 70,000	\$ 90,000	\$ 3,580,000
Revenue bond	2,330,000	1,290,000	0	0	0	9,025,000
Revolving loan	<u>824,738</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,617,216</u>
Total principal	<u>3,599,738</u>	<u>1,620,000</u>	<u>50,000</u>	<u>70,000</u>	<u>90,000</u>	<u>15,222,216</u>
<b>Interest</b>						
G O bonds	186,438	87,286	48,714	34,359	14,622	845,880
Revenue bond	489,010	145,345	0	0	0	1,760,655
Revolving loan	<u>66,513</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>430,589</u>
Total interest	<u>741,961</u>	<u>232,631</u>	<u>48,714</u>	<u>34,359</u>	<u>14,622</u>	<u>3,037,124</u>
Total principal & interest	<u>\$ 4,341,699</u>	<u>\$ 1,852,631</u>	<u>\$ 98,714</u>	<u>\$ 104,359</u>	<u>\$ 104,622</u>	<u>\$ 18,259,340</u>

The County was also approved for a KDOT Loan in the amount of \$2,250,000 all of these funds have been accessed as of December 31, 2010.

**M. Subsequent Events**

Management does not believe there are any subsequent events which would have a material affect on the financial statements as presented.

**SUPPLEMENTAL INFORMATION**

**Miami County, Kansas**

**Schedule 1**

*FUNDS ON DEPOSIT COMPARED WITH  
DEPOSITORY COVERAGE*

For the Year Ended December 31, 2010

<u>Financial Institution/Address</u>	<u>FDIC Coverage</u>	<u>Irrevocable Letter of Credit or Securities Pledged Market Value</u>	<u>Actual Coverage Provided</u>	<u>Funds on Deposit</u>	<u>Funds at Risk</u>
Great Southern Bank Springfield, Missouri Interest bearing transaction accounts and time deposits	\$ <u>250,000</u>	\$ <u>440,301</u>	\$ <u>690,301</u>	\$ <u>401,480</u>	\$ <u>0</u>
Citizens State Bank Paola, Kansas Interest bearing transaction accounts and time deposits	\$ <u>250,000</u>	\$ <u>1,388,967</u>	\$ <u>1,638,967</u>	\$ <u>1,510,937</u>	\$ <u>0</u>
First Option Bank Osawatomie, Kansas Interest bearing transaction accounts and time deposits	\$ <u>250,000</u>	\$ <u>40,414,039</u>	\$ <u>40,664,039</u>	\$ <u>38,425,625</u>	\$ <u>0</u>

**Miami County, Kansas**

**Schedule 2**

*RECONCILEMENT OF 2008 TAX ROLLS*  
For the Year Ended December 31, 2010

County Clerk's abstract of taxes levied		\$ 44,835,235
Supplemental tax roll		66,567
2009 taxes abated		<u>(228,819)</u>
2009 tax roll as adjusted		<u>\$ 44,672,983</u>
2009 current tax collections		\$ 43,215,107
Delinquent taxes		
Assessments	\$ 185,985	
Personal property tax warrants	29,598	
Gas	21,073	
Oil	560	
Trucks	1,878	
Real estate taxes	<u>1,218,782</u>	<u>1,457,876</u>
2008 total tax roll		<u>\$ 44,672,983</u>

MIAMI COUNTY, KANSAS

Schedule 3

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2010

Federal Grant Pass Through Grantor/ Program Title	Federal CFDA # Number	Program Revenue Amount	Program Expenditure Amount
<u>Pass Through Kansas Department of Commerce &amp; Housing</u>			
<u><i>U.S. Department of Agriculture</i></u>			
Community Facilities Loans and Grants	10.766	18,732	18,732
WIC	10.557	<u>68,810</u>	<u>68,810</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE		<u>87,542</u>	<u>87,542</u>
<u>Pass Through Kansas Department of Commerce &amp; Housing</u>			
<u><i>U. S. Department of Housing and Urban Development</i></u>			
Community Development Block Grant	14.218	<u>255,122</u>	<u>255,122</u>
<u>Pass Through Kansas Department of Transportation</u>			
<u><i>U.S. Department of Transportation</i></u>			
Airport Improvement Program	20.106	213,950	213,950
State and Community Highway Safety	20.600	<u>2,925</u>	<u>2,925</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION		<u>216,875</u>	<u>216,875</u>
<u>Pass Through Kansas Department of Health &amp; Environment</u>			
<u><i>U.S. Department of Health &amp; Human services</i></u>			
Family Planning Services	93.217	8,866	8,866
Immunization Grants	93.268	3,312	3,312
Community Services Block Grants	93.569	134,333	134,333
Community Services Block Grants	93.569	18,101	18,101
Child Care and Development Block Grant	93.575	1,000	1,000
Child Care and Development Block Grant	93.575	18,646	18,646
Child Care and Development Block Grant	93.575	<u>15,730</u>	<u>15,730</u>
TOTAL U.S. DEPARTMENT OF HEALTH & ENVIRONMENT		<u>187,810</u>	<u>187,810</u>
<u><i>Department of Homeland Security</i></u>			
FEMA	97.036	<u>277,816</u>	<u>277,816</u>
<b>Total Federal Expenditures</b>		<u>\$ 1,025,165</u>	<u>\$ 1,025,165</u>

The above schedule was prepared using the statutory basis of accounting which demonstrates compliance with cash basis and budget laws of Kansas.

**SPECIAL REPORTS**

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

County Commissioners  
Miami County, Kansas  
Paola, Kansas

We have audited the financial statements of Miami County, Kansas as of and for the year ended December 31, 2010, and have issued our report thereon dated April 29, 2011. The County prepares its financial statements on a basis of accounting which demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

*Internal Control Over Financial Reporting*

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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 misstatements on a timely basis. A material weakness is deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material misstatements of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

*Compliance and Other Matters*

As part of obtaining reasonable assurance about whether the County's financial statements are 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*.

We have issued a letter dated April 29, 2011 which discussed other matters noted during the audit.

This report is intended solely for the information and use of the County Commissioners, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

*Agler & Gaeddert, Chartered*

Ottawa, Kansas  
April 29, 2011

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

County Commissioners  
Miami County, Kansas  
Paola, Kansas

Compliance

We have audited the compliance of Miami County, Kansas with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2010. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010.

Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance 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, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County Commissioners, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

*Aylen & Bruders, Chartered*

Ottawa, Kansas  
April 29, 2011

**MIAMI COUNTY KANSAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year ended December 31, 2010

SUMMARY OF AUDITOR'S RESULTS

**Financial Statements**

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

    Material weakness(es) identified? No

    Significant deficiencies identified not considered to be material weaknesses: None reported

    Noncompliance material to financial statements noted? No

**Federal Awards**

Internal control over major programs:

    Material weakness(es) identified? No

    Significant deficiencies identified not considered to be material weaknesses: No

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section 510(a): No

Indication of major programs:

<u>CFDA</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
14.218	Community Development Block Grant	\$ 255,122
97.036	FEMA	277,816

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,000

Auditee qualified as a low-risk auditee? No

Has not had a single audit for the past two years.