

MIAMI COUNTY, KANSAS

Paola, Kansas

FINANCIAL STATEMENTS

AND

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

December 31, 2012

MIAMI COUNTY, KANSAS

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

County Commissioners
Miami County, Kansas
Paola, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Miami County, Kansas, as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1-B to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

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

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

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



Adverse Opinion on U.S. Generally Accepted accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Miami County, Kansas as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Miami County, Kansas as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Other reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2013, on our consideration of Miami County, Kansas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Miami County, Kansas's internal control over financial reporting and compliance.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, schedule of funds on deposit compared with depository coverage and reconciliation of 2011 tax rolls (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Agler & Gaeddert, Chartered

Agler & Gaeddert, Chartered
April 12, 2013

Miami County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
REGULATORY BASIS
AND UNENCUMBERED CASH
For Year Ended December 31, 2012

	<u>Beginning</u> <u>Unencumbered</u> <u>Cash Balances</u>	<u>Prior Year</u> <u>Cancelled</u> <u>Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>
Governmental type funds				
General Fund	\$ 2,870,778	\$ 1,726	\$ 13,028,844	\$ 13,630,458
Special Revenue Funds				
Road and Bridge	1,477,990	358	6,122,876	6,477,031
Solid Waste	137,094	0	550,487	600,858
County Fuel System	161,735	0	832,136	841,187
Club Estates #1 Sewer	15,718	0	15,092	14,350
Club Estates #1 Lights	9,688	0	0	1,042
Walnut Creek #3 Sewer	22,007	0	15,307	29,605
Bucyrus Sewer	306	0	39,207	38,308
911 Emergency Wireless	31,088	0	189,675	130,276
Law Enforcement Trust	11,639	0	561	4,791
Carry Concealed Weapon	17,738	0	8,147	20,898
County Wide Reappraisal	21,819	0	454,359	448,053
Motor Vehicle Operating	0	0	289,594	289,594
Offender Registration	4,136	0	8,143	3,018
Special Building	400	0	0	0
Special Bridge	38,618	0	695,989	709,978
Special Economic Development Reserve	70,000	0	0	0
Road and Bridge Special Machinery	502,554	0	0	450,000
Equipment Reserve	447,478	0	128,174	130,349
Special Technology	3,011	0	190,000	192,211
Special Building Improvement	487,985	0	19,800	56,613
Special Retirement	120,000	0	0	0
Special Tax Refund	41,809	0	5,000	0
Club Estate Sewer Reserve	18,076	0	5,000	0
Walnut Creek Sewer Reserve	22,404	0	20,000	0
Airport Hangar	4,957	0	12,005	7,200
Fire District No. 1 Maintenance	80,137	0	586,273	585,991
Fire District No. 2 Maintenance	20,328	0	160,365	156,925
Fire District No. 1 Special Machinery	637,159	0	262,958	54,348
Fire District No. 2 Special Machinery	152,246	0	5,000	0
Special Alcohol Control	38,569	0	39,448	35,000
Special Drug Forfeiture	1,114	0	0	0
Bucyrus Lights	514	0	2,755	2,956
Hillsdale Lights	128	0	6,499	6,627
1/4 Cent Sales Tax	20,284	0	887,066	830,000
Local Environmental Protection Plan	7,690	0	0	7,510
Community Corrections	90,752	0	343,987	353,812
Juvenile Justice Authority	57,699	0	452,693	456,603
Micro Loan Program	21,577	0	6,915	2,125
Sheriff Grant	1,644	0	1,349	945
Cops for Tots	29,373	0	26,529	20,864
Sheriff's Support Program	1,120	0	3,590	4,374

The accompanying notes are an integral part of this statement.

<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 2,270,890	\$ 518,372	\$ 2,789,262
1,124,193	783,486	1,907,679
86,723	46,334	133,057
152,684	134	152,818
16,460	1,327	17,787
8,646	93	8,739
7,709	1,449	9,158
1,205	2,380	3,585
90,487	5,136	95,623
7,409	0	7,409
4,987	0	4,987
28,125	43,195	71,320
0	5,909	5,909
9,261	0	9,261
400	0	400
24,629	0	24,629
70,000	0	70,000
52,554	450,000	502,554
445,303	2,197	447,500
800	7,492	8,292
451,172	0	451,172
120,000	0	120,000
46,809	0	46,809
23,076	0	23,076
42,404	0	42,404
9,762	0	9,762
80,419	38,663	119,082
23,768	0	23,768
845,769	1,250	847,019
157,246	0	157,246
43,017	0	43,017
1,114	0	1,114
313	255	568
0	454	454
77,350	0	77,350
180	0	180
80,927	14,713	95,640
53,789	17,934	71,723
26,367	0	26,367
2,048	0	2,048
35,038	3,921	38,959
336	503	839

Composition of ending cash

Cash on hand and checks	\$ 478,011
Bank deposits	
Checking/Savings	37,692,212
Schedule 3 accounts not on books	325,817
Component Unit:	
Miami County Extension Council	<u>113,078</u>
Total cash and investments	38,609,118
Agency funds per Schedule 3	<u>(25,779,051)</u>
	<u>\$ 12,830,067</u>

Miami County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
REGULATORY BASIS
AND UNENCUMBERED CASH
For Year Ended December 31, 2012

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>
Debt Service Funds				
Bond and interest	\$ 45,983	\$ 0	\$ 2,675,743	\$ 2,665,232
Capital Projects Funds				
New Projects	4,912,767	19,144	2,187,063	3,214,375
Component Unit				
Miami County Extension Council	<u>130,810</u>	<u>0</u>	<u>306,101</u>	<u>323,833</u>
 Total reporting entity (excluding agency funds)	 <u>\$ 12,788,922</u>	 <u>\$ 21,228</u>	 <u>\$ 30,584,730</u>	 <u>\$ 32,797,340</u>

The accompanying notes are an integral part of this statement.

<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 56,494	\$ 0	\$ 56,494
3,904,599	287,330	4,191,929
<u>113,078</u>	<u>0</u>	<u>113,078</u>
<u>\$ 10,597,540</u>	<u>\$ 2,232,527</u>	<u>\$ 12,830,067</u>

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2012

NOTE A. MUNICIPAL REPORTING ENTITY

The Miami County, Kansas operates under a five member form of government. These financial statements present the government and its 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 Receipts, Expenditures and Unencumbered Cash – Regulatory Basis to emphasize it is legally separate from the County. The discretely presented component units noted below have a December 31 year end and are included in the County's reporting entity because they benefit the County or its constituents.

Blended component unit

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

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 the county. The Council is an elected nine-member executive board. The County annually provides significant operating subsidies to the Council. The Council is presented as special purpose fund. Financial statements may be obtained from the Extension Council Office located at 104 S. Brayman, Paola, Kansas.

NOTE B. REGULATORY BASIS FUND TYPES

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

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

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

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

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

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

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

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

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2012

NOTE C. BASIS OF ACCOUNTING

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

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

NOTE D. BUDGETARY INFORMATION

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was a budget amendment for community corrections for this year.

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

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

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

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2012

NOTE D. BUDGETARY INFORMATION - continued

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

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

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

NOTE E. CASH AND INVESTMENTS

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

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

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

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at December 31, 2012.

At December 31, 2012, the carrying amount of the County's bank deposits was \$38,496,040 (which includes petty cash funds) and the bank balance was \$38,468,633. The bank balance was held by three banks resulting in a concentration of credit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$551,668 was covered by federal depository insurance, and \$37,916,965 was collateralized with securities held by the pledging financial institution's agents in the County's name.

At December 31, 2012, the carrying amount of the Component Unit's bank deposits was \$113,078 and the bank balance was \$136,176. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$136,176 was covered by federal depository insurance.

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

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2012

NOTE F. LONG-TERM DEBT

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
GO Bonds:				
Series 2000-A	5.13%	10/02/00	350,000	10/02/40
Series 2003-A	2.00 to 4.5%	11/15/03	6,210,000	09/01/23
Revenue Bonds:				
Series 2008	2.55-4.30%	08/01/08	4,005,000	09/01/24
Series 2008	3.70-4.00%	06/01/08	2,305,000	09/01/16
Series 2010A	1.50-2.50%	03/01/10	3,755,000	09/01/17
Revolving Loan				
KDOT Loan	3.63%	07/17/06	2,250,000	08/01/18
KDOT Loan	3.98%	07/09/09	1,320,000	08/01/14

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance /End of Year</u>	<u>Interest Paid</u>
GO Bonds:					
Series 2000-A	\$ 300,000	\$ 0	\$ 5,000	\$ 295,000	\$ 15,417
Series 2003-A	2,685,000	0	615,000	2,070,000	104,168
Revenue Bonds:					
Series 2008	3,470,000	0	200,000	3,270,000	147,818
Series 2008	1,250,000	0	365,000	885,000	49,730
Series 2010A	3,145,000	0	630,000	2,515,000	57,700
Revolving Loan					
KDOT Loan	1,777,689	0	223,642	1,554,047	70,752
KDOT Loan	472,647	0	158,222	314,425	17,157
	<u>\$ 13,100,336</u>	<u>\$ 0</u>	<u>\$ 2,196,864</u>	<u>\$ 10,903,472</u>	<u>\$ 462,742</u>

<u>Principal:</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
GO Bonds	\$ 635,000	\$ 665,000	\$ 80,000	\$ 85,000	\$ 90,000
Revenue Bonds	1,245,000	1,070,000	735,000	760,000	740,000
KDOT Loans	397,465	393,027	253,241	263,953	275,118
	<u>\$ 2,277,465</u>	<u>\$ 2,128,027</u>	<u>\$ 1,068,241</u>	<u>\$ 1,108,953</u>	<u>\$ 1,105,118</u>

	<u>2018-2022</u>	<u>2023-2027</u>	<u>2028-2032</u>	<u>2033-2037</u>	<u>2038-2041</u>	<u>Total</u>
GO Bonds:	\$ 470,000	\$ 150,000	\$ 55,000	\$ 75,000	\$ 60,000	\$ 2,365,000
Revenue Bonds:	1,440,000	680,000	0	0	0	6,670,000
KDOT Loans	285,668	0	0	0	0	1,868,472
	<u>\$ 2,195,668</u>	<u>\$ 830,000</u>	<u>\$ 55,000</u>	<u>\$ 75,000</u>	<u>\$ 60,000</u>	<u>\$ 10,903,472</u>

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2012

NOTE F. LONG-TERM DEBT - continued

Interest:	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
GO Bonds	\$ 96,224	\$ 72,342	\$ 47,336	\$ 44,307	\$ 44,011
Revenue Bonds	222,698	188,498	156,272	135,632	113,318
KDOT Loans	<u>73,265</u>	<u>58,021</u>	<u>42,904</u>	<u>32,824</u>	<u>22,319</u>
	<u>\$ 392,187</u>	<u>\$ 318,861</u>	<u>\$ 246,512</u>	<u>\$ 212,763</u>	<u>\$ 179,648</u>

	<u>2018-2022</u>	<u>2023-2027</u>	<u>2028-2032</u>	<u>2033-2037</u>	<u>2038-2041</u>	<u>Total</u>
GO Bonds:	\$ 148,512	\$ 120,907	\$ 43,610	\$ 26,919	\$ 6,153	\$ 650,321
Revenue Bonds:	340,305	45,100	0	0	0	1,201,823
KDOT Loans	<u>11,369</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>240,702</u>
	<u>\$ 500,186</u>	<u>\$ 166,007</u>	<u>\$ 43,610</u>	<u>\$ 26,919</u>	<u>\$ 6,153</u>	<u>\$ 2,092,846</u>

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At December 31, 2012, the statutory limit for the County was in excess of \$11,654,273 providing a debt margin of \$9,289,273.

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>Transfers from:</u>	<u>Transfers to:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Road & Bridge	K.S.A. 19-119	\$ 30,000
General Fund	Bucyrus Sewer	K.S.A. 19-120	24,000
General Fund	Special Technology	K.S.A. 19-119	190,000
County -Wide Reappraisal	Special Tax Refund Reserve	K.S.A. 19-120	5,000
Equipment Reserve	Equipment Reserve	K.S.A. 19-120	40,582
Road & Bridge	Capital Projects	K.S.A. 19-120	250,000
Special Bridge	Capital Projects	K.S.A. 19-120	692,016
County -Wide Reappraisal	Equipment Reserve	K.S.A. 19-120	30,000
1/4 Cent Sales Tax	Special Capital Improvements	K.S.A. 12-197	830,000
Airport Hangar	Capital Improvement	K.S.A. 19-120	5,000
Motor Vehicle Operation	General Fund	K.S.A. 8-145	94,824
Club Estates Sewer Maintenance	Club Estates Sewer Reserve	K.S.A. 12-197	5,000
Walnut Creek Sewer Maintenance	Water Creek Sewer Reserve	K.S.A. 19-120	20,000
Fire District No. 1 Maintenance	Fire District No. 1 Special Machinery	K.S.A. 19-119	238,000
Fire District No. 2 Maintenance	Fire District No. 2 Special Machinery	K.S.A. 19-119	5,000
Capital Projects	Capital Projects	K.S.A. 19-119	13,250
Escrows	Road & Bridge	K.S.A. 19-120	116,975
Sub-division escrows		K.S.A. 19-120	37,683

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2012

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPEARTIONS

Other Post Employment Benefits:

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

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

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

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

Compensated Absences:

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

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

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

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

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

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2012

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

Compensated Absences:

Upon termination, an employee in good standing with a minimum of two years of service shall be compensated for 3% per year up to 50% of the employee's accumulated sick time. Employees retiring from the County shall be compensated for 4% per year up to 100% of the employee's accumulated sick time. Sick leave paid out under this plan for the year ended December 31, 2012 was \$36,480

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

Operating Leases:

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

<u>Year</u>	<u>Amount</u>
2013	\$ 134,900
2014	116,370
2015	99,860
2016	30,513
2017	20,035
2018-2022	<u>46,887</u>
	<u>\$ 448,565</u>

The rental expense for the year ended December 31, 2012 was \$132,849.

NOTE I. DEFINED BENEFIT PENSION PLAN

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

Funding policy - KSA 74-4919 and K.S.A. 74-4921 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is Tier 1 or Tier 2 member. The Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at &% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The employer rate established for calendar year 2012 for KPERS is 7.34%and for KP&F is .1654. The County employer contributions to KPERS for the year ending December 31, 2012 was \$507,575 which is equal to the required contributions for each year. The County employer contributions to K&F for the year ending December 31, 2012 was \$406,056 which is equal to the required contribution for each year

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2012

NOTE J. RISK MANAGEMENT

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

NOTE K. CAPITAL PROJECTS

Project Name	Authorization	Expenditures To Date
Bridge P-13.4 on Oak Grove Road - On Hold	\$ 90,000	\$ 17,937
287th & OKC Road Intersection	750,000	283,596
FAS 385 Replacement - Metcalf .2 miles N of 255th St.	219,600	13,098
BR 10-U.3 on 327th St over Middle Creek	250,000	0
FAS 240 Bridge Redeck-Hedgelane s/o 391st	670,000	335,828
BR M.5-19.6 Columbia Rd .75 mi n/o 255th	175,000	15,175
FAS 300 Bridge 255th St Bridge Rehab/Redeck	850,000	13,669
BR E.5-23.8 Spoon Creek Rd .2 mi S of 215th	290,000	72,161
BR Y.5-21.6 State Line Rd .6 mi N of 239th	190,000	29,786
FAS 490 Bridge 303rd St .1 mi W of Paola	1,135,000	0
BR U.5-14.2 Rogers Rd .1 mi N of 295th St	1,025,000	0
FAS 360 Bridge 247th St Bridge Redeck	670,000	0
Culvert Replacement-Pleasant Valley Rd	130,000	33,245
Airport Master Plan	140,900	88,208
BR F-O.7 Crescent Hill S of 399th Replace	447,162	39,227
Culvert Replacement Waverly Rd s/o R&B	75,000	17,688
Culvert Replacement Mission Bellview n/o	75,000	7,275
Bridge 1-C.8 399th Street .2 mi W/O Indianapolis	135,000	5,060
223rd Street Road Reconstruction	759,000	22,325
FAS-290 8th Street - Creamery Bridge	342,000	24,137
Bridge D-12.2 Indianapolis Rd n/o 311th St	20,000	1,200
Bridge FAS-280 Re-Deck Hospital Dr s/o 311	500,000	0
Culvert 1-R.9 on 399th .1m W/O New Lancaster	150,000	4,580

NOTE L. OTHER INFORMATION

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

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

The County has exceeded budget in the following fund: Motor Vehicle Operating. See following schedules for details.

Use of restricted versus unrestricted unencumbered cash and receipts: The County uses restricted unencumbered cash and receipts first when both restricted and unrestricted unencumbered cash or receipts are available.

Subsequent Events: The County evaluated subsequent events through April 11, 2013, the date the financial statements were available to be issued. No subsequent events were identified which require disclosure.

SUPPLEMENTARY INFORMATION

Miami County, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
(Budgeted Funds Only)
For Year Ended December 31, 2012

	<u>Certified Budget</u>	<u>Adjustment for Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental type funds					
General Fund	\$ 15,193,945	0	\$ 15,193,945	\$ 13,630,458	\$ (1,563,487)
Special Revenue Funds					
Road and Bridge	7,118,039	0	7,118,039	6,477,031	(641,008)
Solid Waste	1,135,858	0	1,135,858	600,858	(535,000)
County Fuel System	1,145,000	0	1,145,000	841,187	(303,813)
Club Estates #1 Sewer	14,350	0	14,350	14,350	0
Club Estates #1 Lights	1,280	0	1,280	1,042	(238)
Walnut Creek #3 Sewer	31,900	0	31,900	29,605	(2,295)
Bucyrus Sewer	40,900	0	40,900	38,308	(2,592)
911 Emergency Wireless	135,093	0	135,093	130,276	(4,817)
County Wide Reappraisal	461,448	0	461,448	448,053	(13,395)
Motor Vehicle Operating	284,500	0	284,500	289,594	5,094
Special Bridge	730,000	0	730,000	709,978	(20,022)
Equipment Reserve	331,000	0	331,000	130,349	(200,651)
Special Technology	305,500	0	305,500	192,211	(113,289)
Airport Hangar	7,200	0	7,200	7,200	0
Fire District					
No. 1 Maintenance	667,040	0	667,040	585,991	(81,049)
No. 2 Maintenance	168,500	0	168,500	156,925	(11,575)
No. 1 Special Machinery	475,000	0	475,000	54,348	(420,652)
Special Alcohol Control	35,000	0	35,000	35,000	0
Bucyrus Lights	3,550	0	3,550	2,956	(594)
Hillsdale Lights	7,385	0	7,385	6,627	(758)
1/4 Cent Sales Tax	830,000	0	830,000	830,000	0
Community Corrections	360,490	0	360,490	353,812	(6,678)
Juvenile Justice Authority	479,643	0	479,643	456,603	(23,040)
Debt Service Funds					
Bond and interest	2,686,606	0	2,686,606	2,665,232	(21,374)
Capital Project Funds					
New Projects	5,300,000	358,952	5,658,952	3,214,375	(2,444,577)

Miami County, Kansas

Schedule 2

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

For the year ended December 31, 2012

(With Comparative Actual totals for the Prior Year Ended December 30, 2011)

	2012		Variance Over (Under)
	2011 Actual	Actual	
Cash receipts			
Taxes and shared revenue			
Ad Valorem tax	\$ 8,361,982	\$ 8,158,346	\$ 8,289,112 \$ (130,766)
Delinquent tax	258,454	225,149	225,000 149
Motor vehicle tax	888,333	927,244	958,671 (31,427)
Recreational vehicle tax	18,870	19,801	20,244 (443)
16/20M vehicle tax	21,457	24,653	27,589 (2,936)
Mineral production tax	0	0	1,000 (1,000)
Local alcoholic liquor fund	4,385	4,807	3,000 1,807
Compensating use tax	0	0	53,000 (53,000)
Local sales tax	527,807	541,908	447,000 94,908
In lieu of taxes	33,457	34,588	30,000 4,588
911 telephone tax	76,660	10,104	12,000 (1,896)
Licenses, Permits and Fees			
Licenses, permits and fees	957,565	1,047,719	1,027,426 20,293
Fees for services	41	0	0 0
Charges for services			
Emergency medical services	961,252	1,019,236	851,299 167,937
Fuel sales	157,591	172,035	205,000 (32,965)
Rent	27,706	15,945	70,000 (54,055)
Interest on investments	148,992	132,652	200,000 (67,348)
Penalties & interest	238,467	172,719	225,000 (52,281)
Grants	229,346	221,104	261,042 (39,938)
Miscellaneous	144,861	159,451	14,625 144,826
Reimbursements	61,337	46,559	50,000 (3,441)
Operating transfers	99,943	94,824	72,235 22,589
Total cash receipts	<u>13,218,506</u>	<u>13,028,844</u>	<u>\$ 13,043,243 \$ (14,399)</u>
Expenditures			
County Administrator	168,264	175,223	\$ 178,395 \$ (3,172)
Human resources	139,573	144,461	150,826 (6,365)
Information systems	104,709	96,939	115,143 (18,204)
Building & grounds	248,133	239,567	257,618 (18,051)
Appraiser	93,765	95,491	99,977 (4,486)
Building inspection	147,513	151,043	176,443 (25,400)
Codes court	285	908	6,800 (5,892)
County attorney	330,422	341,322	357,029 (15,707)
County clerk	157,108	160,061	172,223 (12,162)
County commissioners	133,045	134,400	145,268 (10,868)
County counselor	91,774	85,441	99,719 (14,278)
County-wide services	374,889	284,764	1,191,883 (907,119)

See Report of Independent Certified Public Accountants.

Miami County, Kansas

Schedule 2

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

For the year ended December 31, 2012

(With Comparative Actual totals for the Prior Year Ended December 30, 2011)

	2012			Variance Over (Under)
	2011 Actual	Actual	Budget	
Expenditures - continued				
District court	\$ 294,554	\$ 295,387	\$ 322,060	\$ (26,673)
Engineering	90,051	0	36,713	(36,713)
Environmental health	52,797	56,904	67,152	(10,248)
Health department	398,822	420,802	533,778	(112,976)
Noxious weed	115,804	98,463	147,159	(48,696)
Household hazardous waste	4,754	9,747	14,550	(4,803)
Land information mgmt. office	125,084	129,930	140,960	(11,030)
Planning and development	109,105	115,152	124,324	(9,172)
Register of deeds	165,464	177,825	170,082	7,743
County Sheriff	2,217,094	2,242,766	2,065,778	176,988
Emergency management	63,834	73,564	81,913	(8,349)
Jail operations	863,680	1,113,913	984,153	129,760
Soil conservation	44,385	44,385	44,385	0
County Treasurer	207,040	209,063	236,661	(27,598)
Administrative election	101,516	162,053	195,042	(32,989)
Emergency medical services	1,776,201	1,836,722	1,858,431	(21,709)
911 emergency telephone service	31,474	0	0	0
Employee benefit	3,004,382	3,174,098	3,503,817	(329,719)
Property/casualty insurance	208,398	240,940	215,000	25,940
Parks and recreation	0		10,000	(10,000)
Prosecuting attorney training fund	3,197	1,872	3,200	(1,328)
Airport	176,859	180,362	233,118	(52,756)
Economic Development	99,415	97,859	103,315	(5,456)
Elderly services	159,892	159,892	159,892	0
Extension Council	220,716	220,716	220,716	0
Fair premiums	30,200	30,200	30,200	0
Fair building and maintenance	26,800	26,800	26,800	0
Historical Society	22,076	22,076	22,076	0
Mental health	202,555	202,555	202,555	0
Mental retardation	132,792	132,792	132,791	1
Operating transfers	245,152	244,000	356,000	(112,000)
Total expenditures	13,183,573	13,630,458	\$ 15,193,945	\$ (1,563,487)
Receipts over (under) expenditures	34,933	(601,614)		
Unencumbered cash, beginning of year	2,829,535	2,870,778		
Restatement	1,944	0		
Restated Unencumbered cash, beginning of year	2,831,479	2,870,778		
Prior year cancelled encumbrances	4,366	1,726		
Unencumbered cash, end of year	\$ 2,870,778	\$ 2,270,890		

See Report of Independent Certified Public Accountants.

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
ROAD AND BRIDGE FUND - 203
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)

	2011		2012		Variance Over (Under)
	Actual	Actual	Actual	Budget	
Cash receipts					
Taxes and shared revenue					
Current tax	\$ 2,820,057	\$ 2,697,559	\$ 2,732,542	\$	(34,983)
Delinquent tax	103,268	81,159	95,000		(13,841)
Motor vehicle tax	347,945	320,182	331,479		(11,297)
Recreational vehicle tax	7,354	6,816	6,804		12
In lieu of taxes	694	838	0		838
Special city/county gas tax	1,152,566	1,102,842	1,170,000		(67,158)
Local sales tax	1,583,420	1,625,724	1,500,000		125,724
Fees	63,260	9,801	71,500		(61,699)
Grants	65,608	0	0		0
Miscellaneous	15,864	4,375	0		4,375
Reimbursements	7,049	88,922	0		88,922
Operating transfers	0	184,658	0		184,658
 Total cash receipts	6,167,085	6,122,876	\$ 5,907,325	\$	215,551
 Expenditures					
Personnel services	1,857,753	1,881,755	\$ 2,045,539	\$	(163,784)
Contractual services	178,321	169,636	118,450		51,186
Commodities	3,137,497	2,584,743	3,058,550		(473,807)
Vehicle expenses	860,165	876,069	1,135,500		(259,431)
Capital outlay	88,864	714,828	510,000		204,828
Operating transfers	250,000	250,000	250,000		0
 Total expenditures	6,372,600	6,477,031	\$ 7,118,039	\$	(641,008)
 Receipts over (under) expenditures	(205,515)	(354,155)			
 Unencumbered cash, beginning of year	1,683,505	1,477,990			
 Prior year cancelled encumbrances	0	358			
 Unencumbered cash, end of year	\$ 1,477,990	\$ 1,124,193			

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
SOLID WASTE FUND - 207
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)

		<u>2012</u>		
	<u>2011</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Fees	\$ 546,031	\$ 514,064	\$ 920,000	\$ (405,936)
Tires	7,601	7,356	16,500	(9,144)
Recyclables	0	0	6,850	(6,850)
Construction demo/brush	33,702	27,670	160,000	(132,330)
Scrap iron	2,005	1,397	5,000	(3,603)
Grant	<u>15,872</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total cash receipts	<u>605,211</u>	<u>550,487</u>	<u>\$ 1,108,350</u>	<u>\$ (557,863)</u>
 Expenditures				
Personnel services	27,436	39,930	\$ 28,808	\$ 11,122
Contractual services	593,260	560,733	1,106,200	(545,467)
Commodities	3,073	195	850	(655)
Vehicle expense	<u>33</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>623,802</u>	<u>600,858</u>	<u>\$ 1,135,858</u>	<u>\$ (535,000)</u>
Receipts over (under) expenditures	(18,591)	(50,371)		
Unencumbered cash, beginning of year	<u>155,685</u>	<u>137,094</u>		
Unencumbered cash, end of year	\$ <u>137,094</u>	\$ <u>86,723</u>		

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
 COUNTY FUEL SYSTEM FUND - 211
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual totals for the Prior Year Ended December 30, 2011)

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Miscellaneous	\$ 4,560	\$ 0	\$ 0	\$ 0
Reimbursements	758,201	832,136	1,181,000	(348,864)
Total cash receipts	762,761	832,136	\$ 1,181,000	\$ (348,864)
Expenditures				
Contractual services	0	47,089	\$ 0	\$ 47,089
Items for resale	498,167	763,615	1,145,000	(381,385)
Vehicle expense	259,196	30,483	0	30,483
Total expenditures	757,363	841,187	\$ 1,145,000	\$ (303,813)
Receipts over (under) expenditures	5,398	(9,051)		
Unencumbered cash, beginning of year	156,337	161,735		
Unencumbered cash, end of year	\$ 161,735	\$ 152,684		

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
 CLUB ESTATES #1 SEWER FUND - 230
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual totals for the Prior Year Ended December 30, 2011)

	2011	2012		Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts				
Special assessments	\$ 16,479	\$ 15,092	\$ 15,500	\$ (408)
Expenditures				
Contractual	5,484	7,771	\$ 7,450	\$ 321
Commodities	1,089	1,579	1,900	(321)
Operating transfer	5,000	5,000	5,000	0
Total expenditures	11,573	14,350	\$ 14,350	\$ 0
Receipts over (under) expenditures	4,906	742		
Unencumbered cash, beginning of year	10,812	15,718		
Unencumbered cash, end of year	\$ 15,718	\$ 16,460		

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
 CLUB ESTATES #1 LIGHTS FUND - 231
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual totals for the Prior Year Ended December 30, 2011)

		<u>2012</u>		
	<u>2011</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts	\$ 0	\$ 0	\$ <u>0</u>	\$ <u>0</u>
Expenditures				
Contractual services	<u>1,020</u>	<u>1,042</u>	\$ <u>1,280</u>	\$ <u>(238)</u>
Receipts over (under) expenditures	(1,020)	(1,042)		
Unencumbered cash, beginning of year	<u>10,708</u>	<u>9,688</u>		
Unencumbered cash, end of year	\$ <u><u>9,688</u></u>	\$ <u><u>8,646</u></u>		

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
 WALNUT CREEK SEWER FUND - 232
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual totals for the Prior Year Ended December 30, 2011)

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Special assessments	\$ 16,229	\$ 15,307	\$ 15,500	\$ (193)
Expenditures				
Contractual services	12,328	8,137	\$ 10,100	\$ (1,963)
Commodities	970	1,468	1,800	(332)
Capital Outlay	991	0	0	0
Operating transfer	0	20,000	20,000	0
Total expenditures	14,289	29,605	\$ 31,900	\$ (2,295)
Receipts over (under) expenditures	1,940	(14,298)		
Unencumbered cash, beginning of year	20,067	22,007		
Unencumbered cash, end of year	\$ 22,007	\$ 7,709		

Miami County, Kansas

Schedule 2

**SPECIAL PURPOSE FUNDS
 BUCYRUS SEWER - 234
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual totals for the Prior Year Ended December 30, 2011)**

	2011	2012		Variance Over (Under)
		Actual	Actual	
Cash receipts				
User fees	\$ 13,032	\$ 15,207	\$ 13,500	\$ 1,707
Operating transfers	25,000	24,000	25,000	(1,000)
Total cash receipts	<u>38,032</u>	<u>39,207</u>	<u>\$ 38,500</u>	<u>\$ 707</u>
Expenditures				
Contractual services	36,236	33,268	\$ 35,200	\$ (1,932)
Commodities	2,474	5,040	5,700	(660)
Total expenditures	<u>38,710</u>	<u>38,308</u>	<u>\$ 40,900</u>	<u>\$ (2,592)</u>
Receipts over (under) expenditures	(678)	899		
Unencumbered cash, beginning of year	<u>984</u>	<u>306</u>		
Unencumbered cash, end of year	<u>\$ 306</u>	<u>\$ 1,205</u>		

Miami County, Kansas

Schedule 2

**SPECIAL PURPOSE FUNDS
 911 EMERGENCY WIRELESS - 310
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual totals for the Prior Year Ended December 30, 2011)**

	2011		2012		Variance Over (Under)
	Actual	Actual	Actual	Budget	
Cash receipts					
Fees	\$ 69,812	\$ 189,420	\$ 135,000	\$ 54,420	\$ 54,420
Interest on idle funds	409	255	500	(245)	(245)
Total cash receipts	<u>70,221</u>	<u>189,675</u>	<u>\$ 135,500</u>	<u>\$ 54,175</u>	
Expenditures					
Contractual services	87,040	130,276	\$ 114,500	\$ 15,776	\$ 15,776
Commodities	0	0	20,593	(20,593)	(20,593)
Total expenditures	<u>87,040</u>	<u>130,276</u>	<u>\$ 135,093</u>	<u>\$ (4,817)</u>	
Receipts over (under) expenditures	<u>(16,819)</u>	<u>59,399</u>			
Unencumbered cash, beginning of year	49,851	31,088			
Restatement	<u>(1,944)</u>	<u>0</u>			
Restated Unencumbered cash, beginning of year	47,907	31,088			
Unencumbered cash, end of year	<u>\$ 31,088</u>	<u>\$ 90,487</u>			

Miami County, Kansas

Schedule 2

**SPECIAL PURPOSE FUNDS
LAW ENFORCEMENT TRUST FUND - 314
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)**

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 8,145	\$ 561
Expenditures		
Contractual Services	652	435
Commodities	<u>5,004</u>	<u>4,356</u>
Total Expenditures	<u>5,656</u>	<u>4,791</u>
Receipts over (under) expenditures	2,489	(4,230)
Unencumbered cash, beginning of year	<u>9,150</u>	<u>11,639</u>
Unencumbered cash, end of year	<u>\$ 11,639</u>	<u>\$ 7,409</u>

Miami County, Kansas

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**SPECIAL PURPOSE FUNDS
CARRY CONCEALED WEAPON - 316
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)**

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
Cash receipts		
Fees	\$ <u>6,660</u>	\$ <u>8,147</u>
Total cash receipts	<u>6,660</u>	<u>8,147</u>
Expenditures		
Commodities	1,603	14,712
Capital Outlay	<u>1,737</u>	<u>6,186</u>
Total expenditures	<u>3,339</u>	<u>20,898</u>
Receipts over (under) expenditures	3,321	(12,751)
Unencumbered cash, beginning of year	<u>14,417</u>	<u>17,738</u>
Unencumbered cash, end of year	\$ <u><u>17,738</u></u>	\$ <u><u>4,987</u></u>

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
 COUNTY-WIDE REAPPRAISAL FUND - 321
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual totals for the Prior Year Ended December 30, 2011)

	<u>2011</u>	<u>2012</u>		<u>Variance</u> <u>Over</u> <u>(Under)</u>
		<u>Actual</u>	<u>Actual</u>	
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 377,995	\$ 395,784	\$ 401,286	\$ (5,502)
Delinquent tax	11,825	10,190	11,000	(810)
Motor vehicle tax	36,922	40,486	44,466	(3,980)
Payment in lieu of taxes	93	123	0	123
Recreational vehicle tax	776	868	913	(45)
Fees	<u>6,281</u>	<u>6,908</u>	<u>3,250</u>	<u>3,658</u>
Total cash receipts	<u>433,892</u>	<u>454,359</u>	<u>\$ 460,915</u>	<u>\$ (6,556)</u>
Expenditures				
Personnel services	368,772	354,594	\$ 405,648	\$ (51,054)
Contractual services	41,165	47,523	33,750	13,773
Commodities	1,717	4,263	5,300	(1,037)
Vehicle expense	5,935	6,673	11,750	(5,077)
Operating transfer	<u>35,000</u>	<u>35,000</u>	<u>5,000</u>	<u>30,000</u>
Total expenditures	<u>452,589</u>	<u>448,053</u>	<u>\$ 461,448</u>	<u>\$ (13,395)</u>
Receipts over (under) expenditures	(18,697)	6,306		
Unencumbered cash, beginning of year	<u>40,516</u>	<u>21,819</u>		
Unencumbered cash, end of year	<u>\$ 21,819</u>	<u>\$ 28,125</u>		

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
 MOTOR VEHICLE OPERATING FUND - 323
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual totals for the Prior Year Ended December 30, 2011)

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Fees				
Motor vehicle registration fees	\$ 262,580	\$ 264,073	\$ 265,000	\$ (927)
Treasurers fees	4,476	1,745	4,000	(2,255)
Lien holder fees	4,259	4,605	3,500	1,105
Drivers license fees	12,772	16,183	10,000	6,183
Tag recovery fee	25	13	0	13
Miscellaneous	<u>2,275</u>	<u>2,975</u>	<u>2,000</u>	<u>975</u>
Total cash receipts	<u>286,387</u>	<u>289,594</u>	<u>\$ 284,500</u>	<u>\$ 5,094</u>
Expenditures				
Personnel services	166,889	175,622	\$ 168,665	\$ 6,957
Contractual services	10,847	12,081	20,350	(8,269)
Commodities	7,032	6,015	10,950	(4,935)
Capital outlay	0	0	10,000	(10,000)
Vehicle expense	1,675	1,052	2,300	(1,248)
Operating transfers	<u>99,943</u>	<u>94,824</u>	<u>72,235</u>	<u>22,589</u>
Total expenditures	<u>286,387</u>	<u>289,594</u>	<u>\$ 284,500</u>	<u>\$ 5,094</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>		

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
OFFENDER REGISTRATION - 324
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 4,620	8,143
Expenditures		
Commodities	484	3,018
Receipts over (under) expenditures	4,136	5,125
Unencumbered cash, beginning of year	0	4,136
Unencumbered cash, end of year	\$ <u>4,136</u>	\$ <u>9,261</u>

Miami County, Kansas

Schedule 2

**SPECIAL PURPOSE FUNDS
SPECIAL BUILDING FUND - 325
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)**

	<u>2011 Actual</u>	<u>2012 Actual</u>
Cash receipts		
Delinquent tax	\$ 0	\$ 0
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>400</u>	<u>400</u>
Unencumbered cash, end of year	<u>\$ 400</u>	<u>\$ 400</u>

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
SPECIAL BRIDGE FUND - 327
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)

	2011	2012		Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 631,887	\$ 607,656	\$ 615,538	\$ (7,882)
Delinquent tax	19,974	17,101	0	17,101
Motor vehicle tax	67,874	69,557	74,318	(4,761)
Payment in lieu of taxes	155	189	0	189
Recreational vehicle tax	1,434	1,486	1,526	(40)
Machinery & equipment tax from State	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total cash receipts	<u>721,324</u>	<u>695,989</u>	<u>\$ 691,382</u>	<u>\$ 4,607</u>
Expenditures				
Contractual services	44,707	5,382	\$ 25,000	\$ (19,618)
Commodities	4,500	12,580	25,000	(12,420)
Operating transfers	<u>674,260</u>	<u>692,016</u>	<u>680,000</u>	<u>12,016</u>
Total expenditures	<u>723,467</u>	<u>709,978</u>	<u>\$ 730,000</u>	<u>\$ (20,022)</u>
Receipts over (under) expenditures	(2,143)	(13,989)		
Unencumbered cash, beginning of year	<u>40,761</u>	<u>38,618</u>		
Unencumbered cash, end of year	\$ <u>38,618</u>	\$ <u>24,629</u>		

Miami County, Kansas

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**SPECIAL PURPOSE FUNDS
SPECIAL ECONOMIC DEVELOPMENT RESERVE FUND - 330
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2012**

	<u>2011 Actual</u>	<u>2012 Actual</u>
Cash receipts		
Operating transfers	\$ 20,000	\$ 0
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	20,000	0
Unencumbered cash, beginning of year	<u>50,000</u>	<u>70,000</u>
Unencumbered cash, end of year	<u>\$ 70,000</u>	<u>\$ 70,000</u>

Miami County, Kansas

Schedule 2

**SPECIAL PURPOSE FUNDS
ROAD & BRIDGE SPECIAL MACHINERY FUND - 331
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)**

	<u>2011 Actual</u>	<u>2012 Actual</u>
Cash receipts		
Reimbursements	\$ 37,788	\$ 0
Operating transfers	<u>0</u>	<u>0</u>
Total receipts	<u>37,788</u>	<u>0</u>
Expenditures		
Capital outlay	<u>0</u>	<u>450,000</u>
Total expenditures	<u>0</u>	<u>450,000</u>
Receipts over (under) expenditures	37,788	(450,000)
Unencumbered cash, beginning of year	<u>464,766</u>	<u>502,554</u>
Unencumbered cash, end of year	<u><u>\$ 502,554</u></u>	<u><u>\$ 52,554</u></u>

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
EQUIPMENT RESERVE FUND - 332
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)

	2011	2012		Variance Over (Under)
		Actual	Actual	
Cash receipts				
Fees	\$ 46,308	\$ 57,592	\$ 40,000	\$ 17,592
Operating transfers	<u>50,000</u>	<u>70,582</u>	<u>40,000</u>	<u>30,582</u>
Total cash receipts	<u>96,308</u>	<u>128,174</u>	<u>\$ 80,000</u>	<u>\$ 48,174</u>
Expenditures				
Contractual services	4,891	36,440	31,000	5,440
Commodities	41,416	531	50,000	(49,469)
Capital outlay	411	0	225,000	(225,000)
Equipment	33,425	52,796	25,000	27,796
Operating transfers	<u>0</u>	<u>40,582</u>	<u>0</u>	<u>40,582</u>
Total expenditures	<u>80,143</u>	<u>130,349</u>	<u>\$ 331,000</u>	<u>\$ (200,651)</u>
Receipts over (under) expenditures	16,165	(2,175)		
Unencumbered cash, beginning of year	<u>431,313</u>	<u>447,478</u>		
Unencumbered cash, end of year	<u>\$ 447,478</u>	<u>\$ 445,303</u>		

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
 SPECIAL TECHNOLOGY FUND - 335
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual totals for the Prior Year Ended December 30, 2011)

	<u>2011 Actual</u>	<u>2012</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash receipts				
Operating transfers	\$ 135,593	\$ 190,000	\$ <u>280,000</u>	\$ <u>(90,000)</u>
Expenditures				
Contractual services	135,729	136,081	170,000	(33,919)
Commodities	31,350	21,963	20,500	1,463
Capital outlay	13,302	34,167	115,000	(80,833)
Equipment	<u>1,554</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>181,935</u>	<u>192,211</u>	\$ <u>305,500</u>	\$ <u>(113,289)</u>
Receipts over (under) expenditures	(46,342)	(2,211)		
Unencumbered cash, beginning of year	48,803	3,011		
Prior year cancelled encumbrances	<u>550</u>	<u>0</u>		
Unencumbered cash, end of year	\$ <u>3,011</u>	\$ <u>800</u>		

Miami County, Kansas

Schedule 2

**SPECIAL PURPOSE FUNDS
SPECIAL BUILDING IMPROVEMENT FUND - 336
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)**

	<u>2011 Actual</u>	<u>2012 Actual</u>
Cash receipts		
Miscellaneous	\$ 0	\$ 19,800
Expenditures		
Contractual Services	7,025	50
Commodities	1,044	0
Capital outlay	7,840	56,563
Total expenditures	<u>15,909</u>	<u>56,613</u>
Receipts over (under) expenditures	(15,909)	(36,813)
Unencumbered cash, beginning of year	<u>503,894</u>	<u>487,985</u>
Unencumbered cash, end of year	<u>\$ 487,985</u>	<u>\$ 451,172</u>

The accompanying notes are an integral part of this statement.

Miami County, Kansas

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**SPECIAL PURPOSE FUNDS
SPECIAL RETIREMENT - 337
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)**

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 45,000	\$ 0
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	45,000	0
Unencumbered cash, beginning of year	<u>75,000</u>	<u>120,000</u>
Unencumbered cash, end of year	<u>\$ 120,000</u>	<u>\$ 120,000</u>

Miami County, Kansas

Schedule 2

**SPECIAL PURPOSE FUNDS
SPECIAL TAX REFUND - 338
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)**

	<u>2011 Actual</u>	<u>2012 Actual</u>
Cash receipts		
Operating transfers	\$ 0	\$ 5,000
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	5,000
Unencumbered cash, beginning of year	<u>41,809</u>	<u>41,809</u>
Unencumbered cash, end of year	<u>\$ 41,809</u>	<u>\$ 46,809</u>

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**SPECIAL PURPOSE FUNDS
CLUB ESTATE SEWER RESERVE - 340
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)**

	<u>2011 Actual</u>	<u>2012 Actual</u>
Cash receipts		
Operating transfers	\$ 5,000	\$ 5,000
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	5,000	5,000
Unencumbered cash, beginning of year	<u>13,076</u>	<u>18,076</u>
Unencumbered cash, end of year	<u>\$ 18,076</u>	<u>\$ 23,076</u>

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**SPECIAL PURPOSE FUNDS
WALNUT CREEK SEWER RESERVE - 341
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)**

	<u>2011 Actual</u>	<u>2012 Actual</u>
Cash receipts		
Operating transfers	\$ 0	\$ 20,000
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	20,000
Unencumbered cash, beginning of year	<u>22,404</u>	<u>22,404</u>
Unencumbered cash, end of year	<u>\$ 22,404</u>	<u>\$ 42,404</u>

Miami County, Kansas

Schedule 2

**SPECIAL PURPOSE FUNDS
AIRPORT HANGAR - 401
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)**

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Rental income	\$ 11,955	\$ 12,005	\$ 11,880	\$ 125
Expenditures				
Contractual services	2,014	1,755	\$ 1,950	\$ (195)
Commodities	0	445	250	195
Operating transfers	5,000	5,000	5,000	0
Total Expenditures	7,014	7,200	\$ 7,200	\$ 0
Receipts over (under) expenditures	4,941	4,805		
Unencumbered cash, beginning of year	16	4,957		
Unencumbered cash, end of year	\$ 4,957	\$ 9,762		

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
 FIRE DISTRICT NO. 1 MAINTENANCE FUND - 413
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual totals for the Prior Year Ended December 30, 2011)

		<u>2012</u>		
	<u>2011</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 562,462	\$ 506,078	\$ 507,649	\$ (1,571)
Delinquent tax	12,943	14,069	8,000	6,069
Motor vehicle tax	60,860	64,431	69,821	(5,390)
Recreational vehicle tax	1,616	1,695	1,764	(69)
	<u>637,881</u>	<u>586,273</u>	<u>\$ 587,234</u>	<u>\$ (961)</u>
Expenditures				
Contractual services	273,462	275,730	\$ 289,920	\$ (14,190)
Commodities	34,167	22,152	98,100	(75,948)
Vehicle expense	38,184	29,352	89,020	(59,668)
Capital outlay	3,272	20,757	140,000	(119,243)
Operating transfers	245,000	238,000	50,000	188,000
	<u>594,085</u>	<u>585,991</u>	<u>\$ 667,040</u>	<u>\$ (81,049)</u>
Receipts over (under) expenditures	43,796	282		
Unencumbered cash, beginning of year	<u>36,341</u>	<u>80,137</u>		
Unencumbered cash, end of year	<u>\$ 80,137</u>	<u>\$ 80,419</u>		

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
 FIRE DISTRICT NO. 2 MAINTENANCE FUND - 415
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual totals for the Prior Year Ended December 30, 2011)

		<u>2012</u>		
	<u>2011</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 150,968	\$ 139,950	\$ 139,694	\$ 256
Delinquent tax	2,346	2,012	0	2,012
Motor vehicle tax	16,231	17,956	19,521	(1,565)
Recreational vehicle tax	375	447	472	(25)
	<u>169,920</u>	<u>160,365</u>	<u>\$ 159,687</u>	<u>\$ 678</u>
Expenditures				
Contractual services	145,000	151,925	\$ 162,000	\$ (10,075)
Commodities	0	0	1,500	(1,500)
Operating transfers	16,600	5,000	5,000	0
	<u>161,600</u>	<u>156,925</u>	<u>\$ 168,500</u>	<u>\$ (11,575)</u>
Receipts over (under) expenditures	8,320	3,440		
Unencumbered cash, beginning of year	<u>12,008</u>	<u>20,328</u>		
Unencumbered cash, end of year	\$ <u>20,328</u>	\$ <u>23,768</u>		

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
 FIRE DISTRICT NO. 1 SPECIAL MACHINERY FUND - 417
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual totals for the Prior Year Ended December 30, 2011)

	2011	2012		Variance Over (Under)
		Actual	Actual	
Cash receipts				
Miscellaneous	\$ 3,300	\$ 24,958	\$ 0	\$ 24,958
Operating transfers	245,000	238,000	0	238,000
Total cash receipts	<u>248,300</u>	<u>262,958</u>	<u>\$ 0</u>	<u>\$ 262,958</u>
Expenditures				
Capital outlay	3,500	20,679	\$ 475,000	\$ (454,321)
Contractual	1,511	5,352	0	5,352
Equipment	327,091	28,317	0	28,317
Total expenditures	<u>332,102</u>	<u>54,348</u>	<u>\$ 475,000</u>	<u>\$ (420,652)</u>
Receipts over (under) expenditures	(83,802)	208,610		
Unencumbered cash, beginning of year	<u>720,961</u>	<u>637,159</u>		
Unencumbered cash, end of year	<u>\$ 637,159</u>	<u>\$ 845,769</u>		

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
FIRE DISTRICT NO. 2 SPECIAL MACHINERY FUND - 419
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 16,600	\$ 5,000
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	16,600	5,000
Unencumbered cash, beginning of year	<u>135,646</u>	<u>152,246</u>
Unencumbered cash, end of year	<u>\$ 152,246</u>	<u>\$ 157,246</u>

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
 SPECIAL ALCOHOL CONTROL FUND - 431
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual totals for the Prior Year Ended December 30, 2011)

		2012		Variance
	2011	Actual	Budget	Over
	Actual	Actual	Budget	(Under)
Cash receipts				
Taxes and shared revenue				
Special alcohol tax	\$ 34,853	\$ 39,448	\$ <u>30,000</u>	\$ <u>9,448</u>
Expenditures				
Contractual services	<u>35,000</u>	<u>35,000</u>	\$ <u>35,000</u>	\$ <u>0</u>
Receipts over (under) expenditures	(147)	4,448		
Unencumbered cash, beginning of year	<u>38,716</u>	<u>38,569</u>		
Unencumbered cash, end of year	\$ <u>38,569</u>	\$ <u>43,017</u>		

Miami County, Kansas

Schedule 2

**SPECIAL PURPOSE FUNDS
SPECIAL DRUG FORFEITURE FUND - 432
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)**

	<u>2011 Actual</u>	<u>2012 Actual</u>
Cash receipts		
Use of money and property	\$ 130	\$ 0
Expenditures		
Contractual	<u>686</u>	<u>0</u>
Receipts over (under) expenditures	(556)	0
Unencumbered cash, beginning of year	<u>1,670</u>	<u>1,114</u>
Unencumbered cash, end of year	<u>\$ 1,114</u>	<u>\$ 1,114</u>

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
 BUCYRUS LIGHTS FUND - 433
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual totals for the Prior Year Ended December 30, 2011)

	<u>2011</u>	<u>2012</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 2,211	\$ 1,873	\$ 1,907	\$ (34)
Delinquent tax	1	241	0	241
Motor vehicle tax	648	627	730	(103)
Recreational vehicle tax	9	14	25	(11)
Total cash receipts	<u>2,869</u>	<u>2,755</u>	<u>\$ 2,662</u>	<u>\$ 93</u>
Expenditures				
Commodities	<u>2,915</u>	<u>2,956</u>	<u>\$ 3,550</u>	<u>\$ (594)</u>
Total expenditures	<u>2,915</u>	<u>2,956</u>	<u>\$ 3,550</u>	<u>\$ (594)</u>
Receipts over (under) expenditures	(46)	(201)		
Unencumbered cash, beginning of year	<u>560</u>	<u>514</u>		
Unencumbered cash, end of year	<u>\$ 514</u>	<u>\$ 313</u>		

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
HILLSDALE LIGHTS FUND - 435
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)

		<u>2012</u>		
	<u>2011</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 5,899	\$ 5,682	\$ 6,116	\$ (434)
Delinquent tax	108	143	0	143
Motor vehicle tax	519	643	668	(25)
Recreational vehicle tax	19	31	31	0
	<u>6,545</u>	<u>6,499</u>	<u>\$ 6,815</u>	<u>\$ (316)</u>
Expenditures				
Contractual services	6,663	6,627	\$ 0	\$ 6,627
Commodities	0	0	7,385	(7,385)
	<u>6663</u>	<u>6627</u>	<u>\$ 7,385</u>	<u>\$ (758)</u>
Receipts over (under) expenditures	(118)	(128)		
Unencumbered cash, beginning of year	<u>246</u>	<u>128</u>		
Unencumbered cash, end of year	\$ <u>128</u>	\$ <u>0</u>		

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
 1/4 CENT SALES TAX - 927
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual totals for the Prior Year Ended December 30, 2011)

	<u>2011</u>	<u>2012</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Taxes and shared revenue				
Sales tax	\$ 850,275	\$ 887,066	\$ 830,000	\$ 57,066
Total cash receipts	<u>850,275</u>	<u>887,066</u>	<u>\$ 830,000</u>	<u>\$ 57,066</u>
Expenditures				
Operating transfer	<u>830,000</u>	<u>830,000</u>	\$ 830,000	\$ 0
Total expenditures	<u>830,000</u>	<u>830,000</u>	<u>\$ 830,000</u>	<u>\$ 0</u>
Receipts over (under) expenditures	20,275	57,066		
Unencumbered cash, beginning of year	<u>9</u>	<u>20,284</u>		
Unencumbered cash, end of year	\$ <u>20,284</u>	\$ <u>77,350</u>		

Miami County, Kansas

Schedule 2

**SPECIAL PURPOSE FUNDS
LOCAL ENVIRONMENTAL PROTECTION PLAN FUND - 981
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)**

	<u>2011 Actual</u>	<u>2012 Actual</u>
Cash receipts		
Grants	\$ 9,033	\$ 0
Expenditures		
Contractual services	5,019	6,485
Commodities	4,239	1,025
Vehicle expense	4	0
Total expenditures	<u>9,262</u>	<u>7,510</u>
Receipts over (under) expenditures	(229)	(7,510)
Unencumbered cash, beginning of year	<u>7,919</u>	<u>7,690</u>
Unencumbered cash, end of year	<u>\$ 7,690</u>	<u>\$ 180</u>

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
 COMMUNITY CORRECTIONS - 984
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual totals for the Prior Year Ended December 30, 2011)

			<u>2012</u>		Variance Over (Under)
	<u>2011 Actual</u>		<u>Actual</u>	<u>Budget</u>	
Cash receipts					
Grants	\$ 355,045		\$ 311,092	\$ 355,000	\$ (43,908)
Service fees	30,089		32,895	36,000	(3,105)
Miscellaneous	<u>1,030</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total cash receipts	<u>386,164</u>		<u>343,987</u>	\$ <u>391,000</u>	\$ <u>(47,013)</u>
Expenditures					
Personnel services	259,273		273,665	\$ 275,350	\$ (1,685)
Contractual services	64,782		59,064	62,220	(3,156)
Commodities	14,353		11,032	13,000	(1,968)
Vehicle expense	2,430		3,062	2,930	132
Capital outlay	<u>10,573</u>		<u>6,989</u>	<u>6,990</u>	<u>(1)</u>
Total expenditures	<u>351,411</u>		<u>353,812</u>	\$ <u>360,490</u>	\$ <u>(6,678)</u>
Receipts over (under) expenditures	34,753		(9,825)		
Unencumbered cash, beginning of year	<u>55,999</u>		<u>90,752</u>		
Unencumbered cash, end of year	\$ <u>90,752</u>		\$ <u>80,927</u>		

Miami County, Kansas

Schedule 2

SPECIAL PURPOSE FUNDS
 JUVENILE JUSTICE AUTHORITY - 985
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 REGULATORY BASIS
 For Year Ended December 31, 2012
 (With Comparative Actual totals for the Prior Year Ended December 30, 2011)

	2011		2012		Variance Over (Under)
	Actual	Actual	Actual	Budget	
Cash receipts					
Grants	\$ 451,823	\$ 445,404	\$ 437,923		\$ 7,481
Service fees	6,154	7,180	7,200		(20)
Miscellaneous	1,053	109	0		109
Total cash receipts	<u>459,030</u>	<u>452,693</u>	\$ <u>445,123</u>		\$ <u>7,570</u>
Expenditures					
Personnel services	371,691	330,556	\$ 396,173		\$ (65,617)
Contractual services	64,958	70,480	66,760		3,720
Commodities	10,234	26,208	8,410		17,798
Vehicle expense	6,615	7,292	7,300		(8)
Capital outlay	21,618	22,067	1,000		21,067
Total expenditures	<u>475,116</u>	<u>456,603</u>	\$ <u>479,643</u>		\$ <u>(23,040)</u>
Receipts over (under) expenditures	(16,086)	(3,910)			
Unencumbered cash, beginning of year	<u>73,785</u>	<u>57,699</u>			
Unencumbered cash, end of year	\$ <u>57,699</u>	\$ <u>53,789</u>			

Miami County, Kansas

Schedule 2

**SPECIAL PURPOSE FUNDS
MICRO LOAN PROGRAM - 988
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)**

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
Cash receipts		
Reimbursements	\$ 1,800	\$ 6,915
Expenditures		
Grants	<u>0</u>	<u>2,125</u>
Receipts over (under) expenditures	1,800	4,790
Unencumbered cash, beginning of year	<u>19,777</u>	<u>21,577</u>
Unencumbered cash, end of year	<u>\$ 21,577</u>	<u>\$ 26,367</u>

Miami County, Kansas

Schedule 2

**SPECIAL PURPOSE FUNDS
SHERIFF GRANT FUND - 990
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)**

	<u>2011 Actual</u>	<u>2012 Actual</u>
Cash receipts		
Grants	\$ 75,382	\$ 1,349
Expenditures		
Equipment	<u>73,995</u>	<u>945</u>
Receipts over (under) expenditures	1,387	404
Unencumbered cash, beginning of year	<u>257</u>	<u>1,644</u>
Unencumbered cash, end of year	<u>\$ 1,644</u>	<u>\$ 2,048</u>

Miami County, Kansas

Schedule 2

**SPECIAL PURPOSE FUNDS
COPS FOR TOTS - 993
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)**

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 19,248	\$ 26,529
Expenditures		
Contractual services	4,307	7,803
Commodities	11,101	13,061
Total expenditures	<u>15,408</u>	<u>20,864</u>
Receipts over (under) expenditures	3,840	5,665
Unencumbered cash, beginning of year	<u>25,533</u>	<u>29,373</u>
Unencumbered cash, end of year	<u>\$ 29,373</u>	<u>\$ 35,038</u>

Miami County, Kansas

Schedule 2

**SPECIAL PURPOSE FUNDS
SHERIFF'S SUPPORT PROGRAM - 994
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 30, 2011)**

	<u>2011 Actual</u>	<u>2012 Actual</u>
Cash receipts		
Miscellaneous	\$ 4,544	\$ 3,590
Expenditures		
Contractual services	50	297
Commodities	<u>4,051</u>	<u>4,077</u>
Total expenditures	<u>4,101</u>	<u>4,374</u>
Receipts over (under) expenditures	443	(784)
Unencumbered cash, beginning of year	<u>677</u>	<u>1,120</u>
Unencumbered cash, end of year	<u>\$ 1,120</u>	<u>\$ 336</u>

Miami County, Kansas

Schedule 2

DEBT SERVICE FUND
 BOND AND INTEREST FUND - 317
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2012
 (With Comparative Actual totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 2,057,555	\$ 2,331,065	\$ 2,361,202	\$ (30,137)
Delinquent tax	71,949	59,725	63,000	(3,275)
Motor vehicle tax	248,571	233,622	242,018	(8,396)
Recreational vehicle tax	5,269	4,973	4,966	7
Payment in lieu of taxes	506	724	450	274
Special assessments	26,695	25,121	24,000	1,121
Miscellaneous	19,945	20,513	21,000	(487)
Total cash receipts	<u>2,430,490</u>	<u>2,675,743</u>	<u>\$ 2,716,636</u>	<u>\$ (40,893)</u>
Expenditures				
Principal	2,121,879	2,196,865	\$ 2,196,865	\$ 0
Interest	544,537	462,741	462,741	0
Fees	6,543	5,626	27,000	(21,374)
Total expenditures	<u>2,672,959</u>	<u>2,665,232</u>	<u>\$ 2,686,606</u>	<u>\$ (21,374)</u>
Receipts over (under) expenditures	(242,469)	10,511		
Unencumbered cash, beginning of year	<u>288,452</u>	<u>45,983</u>		
Unencumbered cash, end of year	<u>\$ 45,983</u>	<u>\$ 56,494</u>		

Miami County, Kansas

Schedule 2

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

For the Year Ended December 31, 2012

(With Comparative Actual totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Grant	\$ 46,882	\$ 37,845	\$ 58,000	\$ (20,155)
Miscellaneous	96,846	358,952	0	358,952
Operating transfer	1,763,819	1,790,266	1,765,000	25,266
Total cash receipts	1,907,547	2,187,063	\$ 1,823,000	\$ 364,063
Expenditures				
Contractual Services	8,730	0	\$ 0	\$ 0
Capital outlay	1,043,203	3,201,125	5,300,000	(2,098,875)
Operating transfers	0	13,250	0	13,250
Legal budget	1,051,933	3,214,375	5,300,000	(2,085,625)
Adjustment for Qualifying Budget Credits	0	0	358,952	(358,952)
Total expenditures	1,051,933	3,214,375	\$ 5,658,952	\$ (2,444,577)
Receipts over (under) expenditures	855,614	(1,027,312)		
Unencumbered cash, beginning of year	4,050,836	4,912,767		
Prior year cancelled encumbrance	6,317	19,144		
Unencumbered cash, end of year	\$ 4,912,767	\$ 3,904,599		

Miami County, Kansas

Schedule 2

COMPONENT UNIT
MIAMI COUNTY EXTENSION COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2012
(With Comparative Actual totals for the Prior Year Ended December 31, 2011)

	<u>2011</u> Actual	<u>2012</u> Actual
Cash receipts		
Kansas State University	\$ 40,199	\$ 49,268
County appropriation	220,716	220,716
Educational services	19,018	29,393
Other	<u>7,077</u>	<u>6,724</u>
Total cash receipts	<u>287,010</u>	<u>306,101</u>
Expenditures		
Operation costs	<u>265,708</u>	<u>323,833</u>
Receipts over (under) expenditures	21,302	(17,732)
Unencumbered cash, beginning of year	<u>109,508</u>	<u>130,810</u>
Unencumbered cash, end of year	<u>\$ 130,810</u>	<u>\$ 113,078</u>

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended December 31, 2012

Fund	Beginning Cash Balances	Receipts	Expenditures	Ending Cash Balance
<u>Off County System</u>				
Emergency medical				
Services	\$ 0	\$ 1,012,645	1,012,645	\$ 0
County Clerk	20	5,233	5,228	25
District Court	37,165	1,392,447	1,144,004	285,608
Health department	50	0	0	50
Law Library	11,466	24,653	15,221	20,898
Register of Deeds	10,232	707,636	706,257	11,611
Sheriff - Prisoners fund	4,308	63,677	62,810	5,175
Sheriff - bonds	0	2,350	0	2,350
Solid waste	0	100	0	100
Subtotal of accounts not on county system			\$	<u>325,817</u>
<u>On County System</u>				
Payroll Tax				
Withholdings	39,168	164,188	98,860	104,496
Zoning escrow	5,600	0	0	5,600
Escrow	139,291	0	118,948	20,343
Insurance tax lien	0	208,959	87,107	121,852
Sub-division escrow	45,036	0	37,683	7,353
Airport Escrow	2,300	400	300	2,400
Hillsdale improvement	2,737	5,451	5,729	2,459
Returned checks	(1,631)	18,152	22,342	(5,821)
Neighborhood revitalization	(287)	97,419	97,132	0
Current taxes	22,907,766	42,237,459	41,744,111	23,401,114
Auto taxes	878,715	4,070,058	4,027,065	921,708
Bankruptcy tax payments	3,894	5,409	7,590	1,713
Recreational vehicle	15,442	79,847	81,273	14,016
Payment in lieu of tax	0	9,000	0	9,000
Tax foreclosure sales	8,255	9,478	2,470	15,263
County redemption	395,858	868,661	1,067,620	196,899
Delinquent personal property tax	8,459	107,839	109,153	7,145
Mineral Production / Severance Tax	4,213	6,919	0	11,132
Long & Short	968	161,781	161,810	939
Prisoner cash bonds	0	58,875	58,875	0
State Funds	131,388	4,056,489	4,042,579	145,298
Tax Distribution				
Cities	451,196	6,645,078	6,625,646	470,628
Schools	0	22,303,802	22,304,105	(303)
Recreation commissions	0	221,880	221,880	0
Townships	0	67,546	67,546	0
Cemeteries	0	59,139	59,139	0
Library	0	895,219	895,219	0
Watershed	0	17,068	17,068	0
	<u>\$ 25,101,609</u>	<u>\$ 85,584,857</u>	<u>\$ 84,907,415</u>	<u>\$ 25,779,051</u>

See Report of Independent Certified Public Accountants.

Miami County, Kansas

Schedule 4

*FUNDS ON DEPOSIT COMPARED WITH
DEPOSITORY COVERAGE*

For the Year Ended December 31, 2012

<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>51,668</u>	\$ <u>272,377</u>	\$ <u>324,045</u>	\$ <u>51,668</u>	\$ <u>0</u>
Citizens State Bank Paola, Kansas Interest bearing transaction accounts and time deposits	\$ <u>250,000</u>	\$ <u>2,017,526</u>	\$ <u>2,267,526</u>	\$ <u>1,534,299</u>	\$ <u>0</u>
First Option Bank Osawatomie, Kansas Interest bearing transaction accounts and time deposits	\$ <u>250,000</u>	\$ <u>38,318,018</u>	\$ <u>38,568,018</u>	\$ <u>36,882,666</u>	\$ <u>0</u>

Miami County, Kansas

Schedule 5

RECONCILEMENT OF 2011 TAX ROLLS
For the Year Ended December 31, 2012

County Clerk's abstract of taxes levied		\$	44,244,239	
Supplemental tax roll			24,154	
2011 taxes abated			<u>(181,080)</u>	
2011 tax roll as adjusted		\$	<u>44,087,313</u>	
2011 current tax collections		\$	43,027,035	
Delinquent taxes				
Gas	\$	19,648		
Oil		35,369		
Personal property		34,313		
Trucks		1,433		
Real estate taxes		827,423		
Assessments		<u>142,091</u>	<u>1,060,277</u>	
2011 total tax roll		\$	<u>44,087,312</u>	

SPECIAL REPORT

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

County Commissioners
Miami County
Paola, Kansas

We have audited the statutory basis financial statements of Miami County, Kansas as of and for the year ended December 31, 2012, and have issued our report thereon dated April 11, 2013. 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 County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of 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 a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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 over financial reporting 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*.

However, we noted certain matters involving the internal control over financial reporting that we have reported to management in a separate letter dated April 11, 2013.

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

April 12, 2013
Ottawa, Kansas