

MIAMI COUNTY, KANSAS
FINANCIAL STATEMENTS
AND
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
December 31, 2009

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, 2009, 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, 2009, 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, 2009, 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 7, 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 conducted for the purpose of forming an opinion on the financial statements that collectively comprise Miami County, Kansas's statutory basis financial statements. The information presented as supplemental information is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements. Such information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Aylor & Gaddert, Chartered

April 7, 2010

Miami County, Kansas

SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended December 31, 2009

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>
Governmental type funds				
General Fund	\$ 3,358,519	\$ 1,659	\$ 12,347,075	\$ 12,824,111
Special Revenue Funds				
Road and Bridge	1,436,323	0	6,562,929	6,546,307
Solid Waste	80,311	0	774,085	695,686
County Fuel System	254,259	0	479,094	598,884
Club Estates #1 Sewer	15,459	0	15,738	14,076
Club Estates #1 Lights	12,528	0	0	883
Walnut Creek #3 Sewer	14,184	0	16,672	14,742
Bucyrus Sewer	3,094	0	32,414	34,438
911 Emergency Wireless	73,408	0	68,415	82,000
Law Enforcement Trust	2,282	0	0	300
Carry Concealed Weapon	6,305	0	8,880	5,067
County Wide Reappraisal	95,798	2,490	462,264	472,963
Motor Vehicle Operating	0	0	279,193	279,193
Special Building	399	0	1	0
Special Bridge	101,105	0	717,821	755,092
Special Economic Development Reserve	50,000	0	0	0
Road and Bridge Special Machinery	125,554	0	3,423	0
Equipment Reserve	463,422	0	57,802	51,072
Special Technology	138,819	0	175,462	180,221
Special Building Improvement	733,725	0	0	218,628
Special Retirement	75,000	0	0	0
Special Tax Refund	0	0	36,944	0
Club Estate Sewer Reserve	0	0	576	0
Walnut Creek Sewer Reserve	23,154	0	5,000	8,750
Fire District No. 1 Maintenance	16,830	0	604,093	515,211
Fire District No. 2 Maintenance	18,952	0	153,666	151,550
Fire District No. 1 Special Machinery	499,882	0	175,636	60,317
Fire District No. 2 Special Machinery	127,246	0	0	0
Special Alcohol Control	38,131	0	34,998	35,000
Special Drug Forfeiture	213	0	3,157	0
Bucyrus Lights	0	0	2,982	2,348
Hillsdale Lights	526	0	5,816	5,830
1/4 Cent Sales Tax	1,161	0	808,641	808,641
Local Environmental Protection Plan	7,273	0	12,511	11,138
Community Corrections	89,744	0	334,866	371,578
Juvenile Justice Authority	187,626	0	486,936	466,234
Micro Loan Program	11,677	0	4,500	0
Sex Offender Management	17	0	0	17
Sheriff Grant	4,147	0	94,817	98,397
Cops for Tots	23,419	0	18,851	19,252
Sheriff's Support Program	2,877	0	4,787	5,605
Debt Service Funds				
Bond and interest	217,458	0	2,553,745	2,383,627

The accompanying notes are an integral part of this statement.

<u>Ending Unencumbered Cash Balance</u>	Add Outstanding Encumbrances and Accounts Payable	<u>Ending Cash Balance</u>	
\$ 2,883,142	\$ 487,324	\$ 3,370,466	Composition of ending cash
1,452,945	243,906	1,696,851	Cash on hand and checks \$ 270,952
158,710	54,704	213,414	Time deposits
134,469	54,563	189,032	Checking/Now accounts 33,776,618
17,121	110	17,231	Savings 541,147
11,645	80	11,725	Certificates of Deposit 2,000,000
16,114	89	16,203	Agency accounts 717,100
1,070	2,613	3,683	Component Unit:
59,823	8,877	68,700	Miami County Extension Council <u>134,961</u>
1,982	0	1,982	
10,118	0	10,118	Total cash and investments 37,440,778
87,589	19,786	107,375	Agency funds per
0	5,447	5,447	Statement 4 <u>(25,478,512)</u>
400	0	400	
63,834	0	63,834	<u>\$ 11,962,266</u>
50,000	0	50,000	
128,977	0	128,977	
470,152	62	470,214	
134,060	2,037	136,097	
515,097	0	515,097	
75,000	0	75,000	
36,944	0	36,944	
576	0	576	
19,404	0	19,404	
105,712	61,892	167,604	
21,068	0	21,068	
615,201	0	615,201	
127,246	0	127,246	
38,129	0	38,129	
3,370	0	3,370	
634	232	866	
512	529	1,041	
1,161	0	1,161	
8,646	353	8,999	
53,032	9,798	62,830	
208,328	12,466	220,794	
16,177	0	16,177	
0	0	0	
567	0	567	
23,018	0	23,018	
2,059	0	2,059	
387,576	0	387,576	

Miami County, Kansas

SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended December 31, 2009

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>
Capital Projects Funds				
New Projects	\$ 2,416,803	\$ 50,168	\$ 4,605,396	\$ 4,369,142
Component Unit				
Miami County Extension Council	<u>105,217</u>	<u>0</u>	<u>289,779</u>	<u>260,035</u>
Total reporting entity (excluding agency funds)	<u>\$ 10,832,847</u>	<u>\$ 54,317</u>	<u>\$ 32,238,965</u>	<u>\$ 32,346,335</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>
\$ 2,703,225	\$ 217,604	\$ 2,920,829
134,961	0	134,961
\$ 10,779,794	\$ 1,182,472	\$ 11,962,266

Miami County, Kansas

Statement 2

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
(Budgeted Funds Only)
For the Year Ended December 31, 2009

	<u>Certified Budget</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental type funds				
General Fund	\$ 15,152,379	\$ 15,152,379	\$ 12,824,111	\$ 2,328,268
Special Revenue Funds				
Road and Bridge	7,716,472	7,716,472	6,546,307	1,170,165
Solid Waste	996,214	996,214	695,686	300,528
County Fuel System	1,000,000	1,000,000	598,884	401,116
Club Estates #1 Sewer	16,000	16,000	14,076	1,924
Club Estates #1 Lights	1,000	1,000	883	117
Walnut Creek #3 Sewer	17,450	17,450	14,742	2,708
Bucyrus Sewer	40,975	40,975	34,438	6,537
911 Emergency Wireless	82,000	82,000	82,000	0
County Wide Reappraisal	517,046	517,046	472,963	44,083
Motor Vehicle Operating	289,000	289,000	279,193	9,807
Special Bridge	781,266	781,266	755,092	26,174
Equipment Reserve	100,000	100,000	51,072	48,928
Special Technology	325,463	325,463	180,221	145,242
Fire District No. 1 Maintenance	601,370	601,370	515,211	86,159
Fire District No. 2 Maintenance	152,000	152,000	151,550	450
Fire District No. 1 Special Machinery	340,000	340,000	60,317	279,683
Special Alcohol Control	35,000	35,000	35,000	0
Bucyrus Lights	3,000	3,000	2,348	652
Hillsdale Lights	6,000	6,000	5,830	170
1/4 Cent Sales Tax	860,000	860,000	808,641	51,359
Community Corrections	371,594	371,594	371,578	16
Juvenile Justice Authority	484,267	484,267	466,234	18,033
Debt Service Funds				
Bond and interest	2,683,377	2,683,377	2,383,627	299,750
Capital Project Funds				
New Projects	4,993,950	4,993,950	4,369,142	624,808

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, 2009

(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008		2009		Variance Favorable (Unfavorable)
	Actual	Actual	Actual	Budget	
Cash receipts					
Ad Valorem tax	\$ 7,068,363	\$ 7,419,554	\$ 7,722,805	\$ (303,251)	
Delinquent tax	199,600	159,833	175,000	(15,167)	
Motor vehicle tax	909,214	844,723	860,190	(15,467)	
Recreational vehicle tax	20,271	18,850	18,890	(40)	
16/20M vehicle tax	28,602	25,737	28,052	(2,315)	
Local alcoholic liquor fund	4,672	3,780	5,000	(1,220)	
In lieu of taxes	33,994	28,003	20,000	8,003	
Mineral production tax	3,470	1,315	1,500	(185)	
Machinery & equipment tax from State	26,183	26,375	23,563	2,812	
Interest and fees on delinquent taxes	213,035	148,668	150,000	(1,332)	
Local sales tax	542,325	509,136	550,000	(40,864)	
Fees and licenses	1,179,334	1,041,622	1,165,165	(123,543)	
Emergency medical services	816,685	834,399	756,000	78,399	
Interest on investments	760,610	369,441	472,000	(102,559)	
Grants	253,157	225,881	195,027	30,854	
Reimbursements	185,794	49,355	85,000	(35,645)	
Fuel sales	290,678	217,444	264,000	(46,556)	
Rent	50,288	47,259	43,000	4,259	
911 telephone tax	110,851	109,264	112,000	(2,736)	
Miscellaneous	71,992	159,477	72,800	86,677	
Neighborhood revitalization feed	0	0	2,500	(2,500)	
MVL rental excise tax	0	0	651	(651)	
Operating transfers	126,644	106,959	104,862	2,097	
Total cash receipts	12,895,762	12,347,075	\$ 12,828,005	\$ (480,930)	
Expenditures					
County Administrator	171,130	170,887	\$ 182,061	\$ 11,174	
Human resources	159,775	153,996	168,926	14,930	
Information systems	100,837	103,635	111,910	8,275	
Building & grounds	243,586	243,965	248,564	4,599	
Appraiser	93,082	94,810	102,987	8,177	
Building inspection	200,314	184,656	241,601	56,945	
County attorney	322,923	329,634	348,380	18,746	
County clerk	177,569	173,118	192,550	19,432	
County commissioners	132,471	135,442	167,179	31,737	
County counselor	80,413	75,393	92,005	16,612	
County-wide services	366,039	248,063	725,819	477,756	
District court	306,506	306,827	357,020	50,193	
Engineering	132,730	134,167	173,349	39,182	
Environmental health	145,685	115,400	124,801	9,401	
Health department	455,144	447,070	578,732	131,662	

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, 2009

(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2009			Variance Favorable (Unfavorable)
	2008 Actual	Actual	Budget	
Expenditures - continued				
Noxious weed	\$ 125,204	\$ 140,816	\$ 163,434	\$ 22,618
Household hazardous waste	8,154	8,606	9,175	569
Land information mgmt. office	117,175	124,118	136,958	12,840
Planning and development	121,565	138,715	149,679	10,964
Register of deeds	156,992	156,546	180,649	24,103
County Sheriff	2,042,611	1,986,287	1,991,956	5,669
Emergency management	72,788	66,466	75,508	9,042
Jail operations	869,868	897,227	1,017,815	120,588
Soil conservation	47,947	49,385	49,385	0
County Treasurer	195,182	202,909	222,611	19,702
Administrative election	165,426	114,255	168,924	54,669
Emergency medical services	1,561,504	1,684,608	1,731,442	46,834
911 emergency telephone service	42,303	27,954	45,000	17,046
Employee benefit	2,756,279	2,691,931	3,423,341	731,410
Liability insurance	165,356	196,722	200,000	3,278
Prosecuting attorney training fund	4,592	3,873	3,200	(673)
Airport	312,687	231,292	285,125	53,833
Economic Development	83,258	104,456	254,385	149,929
Elderly services	163,405	168,307	168,307	0
Extension Council	220,716	220,716	220,716	0
Fair premiums	33,372	30,200	30,000	(200)
Fair building and maintenance	26,628	29,800	30,000	200
Historical Society	24,038	25,638	25,638	0
Mental health	213,216	213,216	213,216	0
Mental retardation	135,710	139,782	139,781	(1)
Parks and recreation	0	0	10,000	10,000
Codes court	0	0	21,300	21,300
Operating transfers	319,411	253,223	354,213	100,990
Neighborhood revitalization rebate	0	0	14,737	14,737
Total expenditures	<u>13,073,592</u>	<u>12,824,111</u>	<u>\$ 15,152,379</u>	<u>\$ 2,328,268</u>
Receipts over (under) expenditures	(177,830)	(477,036)		
Unencumbered cash, beginning of year	3,536,349	3,358,519		
Prior year cancelled encumbrances		<u>1,659</u>		
Unencumbered cash, end of year	<u>\$ 3,358,519</u>	<u>\$ 2,883,142</u>		

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, 2009

(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

			<u>2009</u>		
	<u>2008</u>		<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>				<u>Favorable</u>
					<u>(Unfavorable)</u>
Cash receipts					
Current tax	\$ 3,464,760	\$	3,289,859	\$ 3,412,621	\$ (122,762)
Delinquent tax	82,940		72,365	65,000	7,365
Motor vehicle tax	356,958		402,711	434,374	(31,663)
Recreational vehicle tax	8,030		9,006	9,238	(232)
In lieu of taxes	370		469	0	469
Machinery & equipment tax from State	12,802		11,655	11,524	131
Special city/county gas tax	1,337,079		1,131,665	1,354,829	(223,164)
Local sales tax	1,626,976		1,527,409	1,650,000	(122,591)
Fees	24,510		14,810	91,500	(76,690)
Grants	115,781		15,912	0	15,912
Reimbursements	138,255		79,886	0	79,886
Operating transfers	0		3,132	0	3,132
Miscellaneous	6,038		4,050	0	4,050
Total cash receipts	<u>7,174,499</u>		<u>6,562,929</u>	\$ <u>7,029,086</u>	\$ <u>(466,157)</u>
Expenditures					
Personnel services	1,858,459		1,954,793	\$ 1,933,110	\$ (21,683)
Contractual services	181,413		114,311	162,150	47,839
Commodities	2,805,248		2,820,042	2,898,500	78,458
Vehicle expenses	813,348		606,774	960,200	353,426
Capital outlay	678,653		799,662	1,006,000	206,338
Operating transfers	906,602		250,725	750,000	499,275
Neighborhood revitalization	0		0	6,512	6,512
Total expenditures	<u>7,243,723</u>		<u>6,546,307</u>	\$ <u>7,716,472</u>	\$ <u>1,170,165</u>
Receipts over (under) expenditures	(69,224)		16,622		
Unencumbered cash, beginning of year	<u>1,505,546</u>		<u>1,436,322</u>		
Unencumbered cash, end of year	\$ <u>1,436,322</u>	\$	\$ <u>1,452,944</u>		

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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 Actual	2009		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Fees	\$ 823,250	\$ 631,617	\$ 875,000	\$ (243,383)
Tires	14,878	17,227	16,000	1,227
Recyclables	6,942	6,882	7,500	(618)
Construction demo/brush	79,098	91,883	95,000	(3,117)
Scrap iron	5,003	5,017	10,000	(4,983)
Grant	0	21,459	0	21,459
Total cash receipts	<u>929,171</u>	<u>774,085</u>	<u>\$ 1,003,500</u>	<u>\$ (229,415)</u>
Expenditures				
Personnel services	47,066	45,843	\$ 46,434	\$ 591
Contractual services	872,284	640,382	948,180	307,798
Commodities	4,502	1,823	1,600	(223)
Vehicle expense	4,067	0	0	0
Capital outlay	<u>12,400</u>	<u>7,638</u>	<u>0</u>	<u>(7,638)</u>
Total expenditures	<u>940,320</u>	<u>695,686</u>	<u>\$ 996,214</u>	<u>\$ 300,528</u>
Receipts over (under) expenditures	(11,149)	78,399		
Unencumbered cash, beginning of year	<u>91,460</u>	<u>80,311</u>		
Unencumbered cash, end of year	<u>\$ 80,311</u>	<u>\$ 158,710</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 Actual	2009		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Miscellaneous	\$ 5,759	\$ 2,849	\$ 0	\$ 2,849
Reimbursements	794,658	476,245	1,005,000	(528,755)
Total cash receipts	800,417	479,094	\$ 1,005,000	\$ (525,906)
Expenditures				
Contractual services	20	65	\$ 0	\$ (65)
Commodities	13	353	0	(353)
Capital outlay	0	54,477	0	(54,477)
Vehicle expense	737,399	543,989	1,000,000	456,011
Total expenditures	737,432	598,884	\$ 1,000,000	\$ 401,116
Receipts over (under) expenditures	62,985	(119,790)		
Unencumbered cash, beginning of year	191,274	254,259		
Unencumbered cash, end of year	\$ 254,259	\$ 134,469		

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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 Actual	2009		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Special assessments	\$ 15,159	\$ 15,738	\$ 16,000	\$ (262)
Expenditures				
Contractual	4,863	6,124	\$ 7,350	\$ 1,226
Commodities	664	802	1,500	698
Operating transfer	5,000	7,150	7,150	0
Total expenditures	10,527	14,076	\$ 16,000	\$ 1,924
Receipts over (under) expenditures	4,632	1,662		
Unencumbered cash, beginning of year	10,827	15,459		
Unencumbered cash, end of year	\$ 15,459	\$ 17,121		

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, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2009			
	2008 Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash receipts	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures				
Contractual services	749	883	\$ 1,000	\$ 117
Receipts over (under) expenditures	(749)	(883)		
Unencumbered cash, beginning of year	13,277	12,528		
Unencumbered cash, end of year	\$ 12,528	\$ 11,645		

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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 Actual	2009		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Special assessments	\$ 15,450	\$ 16,672	\$ 17,450	\$ (778)
Expenditures				
Contractual services	8,239	8,696	\$ 10,650	\$ 1,954
Commodities	730	1,046	1,800	754
Operating transfer	4,999	5,000	5,000	0
Total expenditures	13,968	14,742	\$ 17,450	\$ 2,708
Receipts over (under) expenditures	1,482	1,930		
Unencumbered cash, beginning of year	12,702	14,184		
Unencumbered cash, end of year	\$ 14,184	\$ 16,114		

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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 Actual	2009		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
User fees	\$ 13,822	\$ 12,414	\$ 12,225	\$ 189
Operating transfers	23,000	20,000	28,750	(8,750)
Total cash receipts	36,822	32,414	40,975	(8,561)
Expenditures				
Contractual services	30,709	31,316	\$ 36,075	\$ 4,759
Commodities	4,208	3,122	4,900	1,778
Total expenditures	34,918	34,438	\$ 40,975	\$ 6,537
Receipts over (under) expenditures	1,905	(2,024)		
Unencumbered cash, beginning of year	1,189	3,094		
Unencumbered cash, end of year	\$ 3,094	\$ 1,070		

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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 Actual	2009		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Fees	\$ 73,002	\$ 67,865	\$ 69,000	\$ (1,135)
Interest on idle funds	398	550	320	230
Total cash receipts	<u>73,400</u>	<u>68,415</u>	<u>\$ 69,320</u>	<u>\$ (905)</u>
Expenditures				
Contractual services	<u>76,000</u>	<u>82,000</u>	<u>\$ 82,000</u>	<u>\$ 0</u>
Receipts over (under) expenditures	(2,600)	(13,585)		
Unencumbered cash, beginning of year	<u>76,008</u>	<u>73,408</u>		
Unencumbered cash, end of year	<u>\$ 73,408</u>	<u>\$ 59,823</u>		

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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 1,050	\$ 0
Expenditures		
Contractual services	931	0
Commodities	(100)	300
Total expenditures	<u>831</u>	<u>300</u>
Receipts over (under) expenditures	219	(300)
Unencumbered cash, beginning of year	<u>2,063</u>	<u>2,282</u>
Unencumbered cash, end of year	<u>\$ 2,282</u>	<u>\$ 1,982</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts		
Fees	\$ 5,321	\$ 6,680
Miscellaneous	<u>0</u>	<u>2,200</u>
Total receipts	<u>5,321</u>	<u>8,880</u>
Expenditures		
Commodities	2,037	3,567
Vehicle expense	394	0
Operating transfer	0	1,500
Capital outlay	<u>7,069</u>	<u>0</u>
Total expenditures	<u>9,500</u>	<u>5,067</u>
Receipts over (under) expenditures	(4,179)	3,813
Unencumbered cash, beginning of year	<u>10,484</u>	<u>6,305</u>
Unencumbered cash, end of year	<u>\$ 6,305</u>	<u>\$ 10,118</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 Actual	2009		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Current tax	\$ 455,464	\$ 389,544	\$ 403,992	\$ (14,448)
Delinquent tax	11,968	9,477	11,000	(1,523)
Motor vehicle tax	52,864	53,622	57,093	(3,471)
Payment in lieu of taxes	49	55	0	55
Recreational vehicle tax	1,183	1,198	1,214	(16)
Machinery & equipment tax from State	1,682	1,379	1,515	(136)
Other	8,457	6,989	4,250	2,739
Total cash receipts	<u>531,667</u>	<u>462,264</u>	<u>\$ 479,064</u>	<u>\$ (16,800)</u>
Expenditures				
Personnel services	429,140	405,411	\$ 449,760	\$ 44,349
Contractual services	25,927	21,380	41,150	19,770
Commodities	4,438	4,983	6,565	1,582
Vehicle expense	7,406	4,245	11,300	7,055
Operating transfer	18,400	36,944	7,500	(29,444)
Neighborhood revitalization	0	0	771	771
Total expenditures	<u>485,311</u>	<u>472,963</u>	<u>\$ 517,046</u>	<u>\$ 44,083</u>
Receipts over (under) expenditures	46,356	(10,699)		
Unencumbered cash, beginning of year	49,442	95,798		
Prior year cancelled encumbrances	<u>0</u>	<u>2,490</u>		
Unencumbered cash, end of year	<u>\$ 95,798</u>	<u>\$ 87,589</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, 2009

(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

		2009		Variance
	2008	Actual	Budget	Favorable
	Actual	Actual	Budget	(Unfavorable)
Cash receipts				
Motor vehicle registration fees	\$ 264,747	\$ 264,481	\$ 270,000	\$ (5,519)
Treasurers fees	5,394	3,180	3,000	180
Lien holder fees	1,809	3,910	3,500	410
Drivers license fees	5,830	5,502	9,000	(3,498)
Miscellaneous	4,594	2,120	3,500	(1,380)
Total cash receipts	282,374	279,193	\$ 289,000	\$ (9,807)
Expenditures				
Personnel services	146,770	159,567	\$ 160,612	\$ 1,045
Contractual services	8,977	10,855	13,800	2,945
Commodities	4,500	6,878	10,500	3,622
Capital outlay	0	0	5,000	5,000
Vehicle expense	483	1,508	800	(708)
Operating transfers	121,644	100,385	98,288	(2,097)
Total expenditures	282,374	279,193	\$ 289,000	\$ 9,807
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

SPECIAL REVENUE FUNDS
SPECIAL BUILDING FUND - 325

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts		
Delinquent tax	\$ 0	\$ 1
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	1
Unencumbered cash, beginning of year	<u>399</u>	<u>399</u>
Unencumbered cash, end of year	<u>\$ 399</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, 2009

(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 <u>Actual</u>	2009		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Cash receipts				
Current tax	\$ 545,847	\$ 638,737	\$ 663,339	\$ (24,602)
Delinquent tax	13,608	12,257	9,000	3,257
Motor vehicle tax	58,233	62,464	68,334	(5,870)
Payment in lieu of taxes	58	91	0	91
Recreational vehicle tax	1,297	1,399	1,453	(54)
Machinery & equipment tax from State	2,015	2,873	1,813	1,060
Operating transfers	<u>29,802</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total cash receipts	<u>650,860</u>	<u>717,821</u>	<u>\$ 743,939</u>	<u>\$ (26,118)</u>
Expenditures				
Contractual services	0	0	\$ 25,000	\$ 25,000
Commodities	831	17,809	25,000	7,191
Capital outlay	0	0	0	0
Operating transfers	829,718	737,283	730,000	(7,283)
Neighborhood revitalization	<u>0</u>	<u>0</u>	<u>1,266</u>	<u>1,266</u>
Total expenditures	<u>830,549</u>	<u>755,092</u>	<u>\$ 781,266</u>	<u>\$ 26,174</u>
Receipts over (under) expenditures	(179,689)	(37,271)		
Unencumbered cash, beginning of year	<u>280,794</u>	<u>101,105</u>		
Unencumbered cash, end of year	<u>\$ 101,105</u>	<u>\$ 63,834</u>		

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, 2009

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts	\$ 0	\$ 0
Expenditures	<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>\$ 50,000</u>	<u>\$ 50,000</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts		
Reimbursements	\$ 34,985	\$ 3,423
Expenditures		
Capital outlay	74,446	0
Operating transfers	159,170	0
Total expenditures	233,616	0
Receipts over (under) expenditures	(198,631)	3,423
Unencumbered cash, beginning of year	324,185	125,554
Unencumbered cash, end of year	\$ <u>125,554</u>	\$ <u>128,977</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 Actual	2009		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Fees	\$ 54,006	\$ 57,802	\$ 65,000	\$ (7,198)
Operating transfers	18,400	0	7,500	(7,500)
Total cash receipts	<u>72,406</u>	<u>57,802</u>	<u>\$ 72,500</u>	<u>\$ (14,698)</u>
Expenditures				
Contractual services	401	23,202	34,000	10,798
Commodities	16,920	6,975	12,000	5,025
Capital outlay	<u>56,957</u>	<u>20,895</u>	<u>54,000</u>	<u>33,105</u>
Total expenditures	<u>74,278</u>	<u>51,072</u>	<u>\$ 100,000</u>	<u>\$ 48,928</u>
Receipts over (under) expenditures	(1,872)	6,730		
Unencumbered cash, beginning of year	<u>465,294</u>	<u>463,422</u>		
Unencumbered cash, end of year	<u>\$ 463,422</u>	<u>\$ 470,152</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008	2009		Variance
	Actual	Actual	Budget	Favorable
				(Unfavorable)
Cash receipts				
Operating transfers	\$ 220,000	\$ 175,462	\$ 225,463	\$ (50,001)
Expenditures				
Contractual services	139,811	138,563	183,463	44,900
Commodities	27,697	28,089	40,000	11,911
Capital outlay	24,755	13,213	102,000	88,787
Equipment	4,509	356	0	(356)
Total expenditures	196,772	180,221	\$ 325,463	\$ 145,242
Receipts over (under) expenditures	23,228	(4,759)		
Unencumbered cash, beginning of year	115,591	138,819		
Unencumbered cash, end of year	\$ 138,819	\$ 134,060		

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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts	\$ 0	\$ 0
Expenditures		
Operating transfers	0	46,327
Capital outlay	<u>0</u>	<u>172,301</u>
Total expenditures	<u>0</u>	<u>218,628</u>
Receipts over (under) expenditures	0	(218,628)
Unencumbered cash, beginning of year	<u>733,725</u>	<u>733,725</u>
Unencumbered cash, end of year	\$ <u><u>733,725</u></u>	\$ <u><u>515,097</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 25,000	\$ 0
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	25,000	0
Unencumbered cash, beginning of year	<u>50,000</u>	<u>75,000</u>
Unencumbered cash, end of year	<u>\$ 75,000</u>	<u>\$ 75,000</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts		
Transfers	\$ 0	\$ 36,944
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	36,944
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>
Unencumbered cash, end of year	<u>\$ 0</u>	<u>\$ 36,944</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts		
Transfers	\$ 0	\$ 576
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	576
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>
Unencumbered cash, end of year	<u>\$ 0</u>	<u>\$ 576</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts		
Transfers	\$ 5,000	\$ 5,000
Expenditures		
Capital outlay	<u>0</u>	<u>8,750</u>
Receipts over (under) expenditures	5,000	(3,750)
Unencumbered cash, beginning of year	<u>18,154</u>	<u>23,154</u>
Unencumbered cash, end of year	<u>\$ 23,154</u>	<u>\$ 19,404</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 Actual	2009		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Current tax	\$ 521,858	\$ 526,616	\$ 539,752	\$ (13,136)
Delinquent tax	10,773	10,682	0	10,682
Motor vehicle tax	55,751	62,693	69,208	(6,515)
Recreational vehicle tax	1,528	1,776	1,842	(66)
Machinery & equipment tax from State	1,621	1,705	1,450	255
Miscellaneous	6,000	621	0	621
Total cash receipts	<u>597,531</u>	<u>604,093</u>	<u>\$ 612,252</u>	<u>\$ (8,159)</u>
Expenditures				
Contractual services	203,808	224,099	\$ 259,270	\$ 35,171
Commodities	32,369	57,346	46,600	(10,746)
Vehicle expense	23,234	23,940	228,000	204,060
Capital outlay	118,679	34,190	67,500	33,310
Operating transfers	209,400	175,636	0	(175,636)
Total expenditures	<u>587,490</u>	<u>515,211</u>	<u>\$ 601,370</u>	<u>\$ 86,159</u>
Receipts over (under) expenditures	10,041	88,882		
Unencumbered cash, beginning of year	<u>6,789</u>	<u>16,830</u>		
Unencumbered cash, end of year	<u>\$ 16,830</u>	<u>\$ 105,712</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008		2009		Variance
	<u>Actual</u>		<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>
					<u>(Unfavorable)</u>
Cash receipts					
Current tax	\$ 129,368		\$ 134,778	\$ 137,284	\$ (2,506)
Delinquent tax	2,779		2,264	0	2,264
Motor vehicle tax	15,175		15,823	17,686	(1,863)
Recreational vehicle tax	403		432	407	25
Machinery & equipment tax from State	<u>621</u>		<u>369</u>	<u>559</u>	<u>(190)</u>
Total cash receipts	<u>148,346</u>		<u>153,666</u>	\$ <u>155,936</u>	\$ <u>(2,270)</u>
Expenditures					
Contractual services	135,000		151,550	\$ 150,500	\$ (1,050)
Commodities	<u>0</u>		<u>0</u>	<u>1,500</u>	<u>1,500</u>
Total expenditures	<u>135,000</u>		<u>151,550</u>	\$ <u>152,000</u>	\$ <u>450</u>
Receipts over (under) expenditures	13,346		2,116		
Unencumbered cash, beginning of year	<u>5,606</u>		<u>18,952</u>		
Unencumbered cash, end of year	\$ <u>18,952</u>		\$ <u>21,068</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 Actual	2009		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Grants	\$ 5,000	\$ 0	\$ 0	\$ 0
Miscellaneous	7,731	0	0	0
Operating transfers	<u>209,400</u>	<u>175,636</u>	<u>0</u>	<u>175,636</u>
Total cash receipts	<u>222,131</u>	<u>175,636</u>	<u>\$ 0</u>	<u>\$ 175,636</u>
Expenditures				
Capital outlay	<u>214,000</u>	<u>60,317</u>	<u>\$ 340,000</u>	<u>\$ 279,683</u>
Receipts over (under) expenditures	8,131	115,319		
Unencumbered cash, beginning of year	<u>491,751</u>	<u>499,882</u>		
Unencumbered cash, end of year	<u>\$ 499,882</u>	<u>\$ 615,201</u>		

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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts	\$ 0	\$ 0
Expenditures		
Capital outlay	<u>20,254</u>	<u>0</u>
Receipts over (under) expenditures	(20,254)	0
Unencumbered cash, beginning of year	<u>147,500</u>	<u>127,246</u>
Unencumbered cash, end of year	<u>\$ 127,246</u>	<u>\$ 127,246</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 Actual	2009		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Special alcohol tax	\$ 38,866	\$ 34,998	\$ <u>31,000</u>	\$ <u>3,998</u>
Expenditures				
Contractual services	<u>24,000</u>	<u>35,000</u>	\$ <u>35,000</u>	\$ <u>0</u>
Receipts over (under) expenditures	14,866	(2)		
Unencumbered cash, beginning of year	<u>23,265</u>	<u>38,131</u>		
Unencumbered cash, end of year	\$ <u>38,131</u>	\$ <u>38,129</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts		
Use of money and property	\$ 0	\$ 3,157
Miscellaneous	<u>750</u>	<u>0</u>
Total cash receipts	<u>750</u>	<u>3,157</u>
Expenditures		
Commodities	<u>537</u>	<u>0</u>
Receipts over (under) expenditures	213	3,157
Unencumbered cash, beginning of year	<u>0</u>	<u>213</u>
Unencumbered cash, end of year	<u>\$ 213</u>	<u>\$ 3,370</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 Actual	2009		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Current tax	\$ 660	\$ 2,635	\$ 2,854	\$ (219)
Delinquent tax	26	57	0	57
Motor vehicle tax	430	273	297	(24)
Machinery & equipment tax from State	3	5	2	3
Recreational vehicle tax	15	12	5	7
Total cash receipts	<u>1,134</u>	<u>2,982</u>	<u>\$ 3,158</u>	<u>\$ (176)</u>
Expenditures				
Contractual services	0	0	\$ 3,000	\$ 3,000
Commodities	<u>1,947</u>	<u>2,348</u>	<u>0</u>	<u>(2,348)</u>
Total expenditures	<u>1,947</u>	<u>2,348</u>	<u>\$ 3,000</u>	<u>\$ 652</u>
Receipts over (under) expenditures	(813)	634		
Unencumbered cash, beginning of year	<u>813</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 0</u>	<u>\$ 634</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, 2009

(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 Actual	2009		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Current tax	\$ 3,580	\$ 5,302	\$ 5,424	\$ (122)
Delinquent tax	280	92	0	92
Motor vehicle tax	491	389	566	(177)
Machinery & equipment tax from State	38	31	34	(3)
Recreational vehicle tax	13	2	9	(7)
Total cash receipts	<u>4,403</u>	<u>5,816</u>	<u>\$ 6,033</u>	<u>\$ (217)</u>
Expenditures				
Contractual services	<u>4,500</u>	<u>5,830</u>	<u>\$ 6,000</u>	<u>\$ 170</u>
Receipts over (under) expenditures	(97)	(14)		
Unencumbered cash, beginning of year	<u>623</u>	<u>526</u>		
Unencumbered cash, end of year	<u>\$ 526</u>	<u>\$ 512</u>		

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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 Actual	2009		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Sales tax	\$ 856,636	\$ 808,641	\$ 860,000	\$ (51,359)
Total receipts	856,636	808,641	860,000	(51,359)
Expenditures				
Operating transfer	2,049,828	808,641	\$ 860,000	\$ 51,359
Total expenditures	2,049,828	808,641	860,000	51,359
Receipts over (under) expenditures	(1,193,192)	0		
Unencumbered cash, beginning of year	1,194,353	1,161		
Unencumbered cash, end of year	\$ 1,161	\$ 1,161		

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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts		
Grants	\$ 15,594	\$ 12,511
Expenditures		
Contractual services	7,851	4,343
Commodities	4,813	6,774
Capital outlay	0	0
Vehicle expense	139	21
Total expenditures	<u>12,803</u>	<u>11,138</u>
Receipts over (under) expenditures	2,791	1,373
Unencumbered cash, beginning of year	<u>4,482</u>	<u>7,273</u>
Unencumbered cash, end of year	<u>\$ 7,273</u>	<u>\$ 8,646</u>

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, 2009

(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 Actual	2009		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Grants	\$ 396,982	\$ 310,912	\$ 350,276	\$ (39,364)
Service fees	16,417	20,937	3,000	17,937
Operating transfers	0	17	0	17
Miscellaneous	2,750	3,000	12,000	(9,000)
Total cash receipts	416,149	334,866	\$ 365,276	\$ (30,410)
Expenditures				
Personnel services	288,949	288,057	\$ 308,986	\$ 20,929
Contractual services	50,218	71,975	56,095	(15,880)
Commodities	3,232	3,198	2,800	(398)
Vehicle expense	3,116	1,884	3,713	1,829
Capital outlay	1,896	6,464	0	(6,464)
Total expenditures	347,411	371,578	\$ 371,594	\$ 16
Receipts over (under) expenditures	68,738	(36,712)		
Unencumbered cash, beginning of year	21,006	89,744		
Unencumbered cash, end of year	\$ 89,744	\$ 53,032		

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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008	2009		Variance
	Actual	Actual	Budget	Favorable (Unfavorable)
Cash receipts				
Grants	\$ 593,158	\$ 473,410	\$ 465,588	\$ 7,822
Service fees	6,433	10,367	3,000	7,367
Miscellaneous	<u>2,750</u>	<u>3,159</u>	<u>6,000</u>	<u>(2,841)</u>
Total cash receipts	<u>602,341</u>	<u>486,936</u>	<u>\$ 474,588</u>	<u>\$ 12,348</u>
Expenditures				
Personnel services	387,537	382,190	\$ 401,140	\$ 18,950
Contractual services	58,089	63,740	71,640	7,900
Commodities	4,354	6,016	3,450	(2,566)
Vehicle expense	7,673	6,240	8,037	1,797
Capital outlay	<u>1,179</u>	<u>8,048</u>	<u>0</u>	<u>(8,048)</u>
Total expenditures	<u>458,832</u>	<u>466,234</u>	<u>\$ 484,267</u>	<u>\$ 18,033</u>
Receipts over (under) expenditures	143,509	20,702		
Unencumbered cash, beginning of year	<u>44,117</u>	<u>187,626</u>		
Unencumbered cash, end of year	<u>\$ 187,626</u>	<u>\$ 208,328</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts		
Reimbursements	\$ 2,700	\$ 4,500
Total receipts	<u>2,700</u>	<u>4,500</u>
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	2,700	4,500
Unencumbered cash, beginning of year	<u>8,977</u>	<u>11,677</u>
Unencumbered cash, end of year	<u>\$ 11,677</u>	<u>\$ 16,177</u>

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
SEX OFFENDER MANAGEMENT - 989

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts	\$ 0	\$ 0
Expenditures		
Contractual services	1,661	0
Commodities	623	0
Transfers out	<u>0</u>	<u>17</u>
Total expenditures	<u>2,284</u>	<u>17</u>
Receipts over (under) expenditures	(2,284)	(17)
Unencumbered cash, beginning of year	<u>2,301</u>	<u>17</u>
Unencumbered cash, end of year	\$ <u><u>17</u></u>	\$ <u><u>0</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts		
Grants	\$ 18,299	\$ 94,817
Expenditures		
Personnel services	0	5,281
Commodities	0	107
Equipment	16,200	75,784
Refunds	3,000	0
Capital outlay	0	17,225
Total expenditures	<u>19,200</u>	<u>98,397</u>
Receipts over (under) expenditures	(902)	(3,580)
Unencumbered cash, beginning of year	<u>5,049</u>	<u>4,147</u>
Unencumbered cash, end of year	<u>\$ 4,147</u>	<u>\$ 567</u>

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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)**

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ <u>23,561</u>	\$ <u>18,851</u>
Expenditures		
Contractual services	17,054	8,754
Commodities	<u>13,424</u>	<u>10,498</u>
Total expenditures	<u>30,479</u>	<u>19,252</u>
Receipts over (under) expenditures	(6,918)	(401)
Unencumbered cash, beginning of year	<u>30,337</u>	<u>23,419</u>
Unencumbered cash, end of year	\$ <u><u>23,419</u></u>	\$ <u><u>23,018</u></u>

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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)**

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 7,255	\$ 3,287
Operating transfers	<u>0</u>	<u>1,500</u>
Total receipts	<u>7,255</u>	<u>4,787</u>
Expenditures		
Contractual services	1,090	812
Commodities	<u>9,668</u>	<u>4,793</u>
Total expenditures	<u>10,758</u>	<u>5,605</u>
Receipts over (under) expenditures	(3,503)	(818)
Unencumbered cash, beginning of year	<u>6,380</u>	<u>2,877</u>
Unencumbered cash, end of year	\$ <u><u>2,877</u></u>	\$ <u><u>2,059</u></u>

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, 2009

(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 Actual	2009		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Current tax	\$ 2,086,781	\$ 2,197,679	\$ 2,279,841	\$ (82,162)
Motor vehicle tax	265,117	249,272	261,255	(11,983)
Recreational vehicle tax	5,923	5,561	5,556	5
Delinquent tax	57,678	46,897	29,500	17,397
Payment in lieu of taxes	223	313	0	313
Special assessments	24,979	25,368	44,000	(18,632)
Machinery & equipment tax from State	7,699	7,785	6,931	854
Miscellaneous receipts	21,837	20,870	192	20,678
Bond proceeds	9,723	0	0	0
Operating transfers	2,729	0	0	0
Total cash receipts	<u>2,482,689</u>	<u>2,553,745</u>	<u>\$ 2,627,275</u>	<u>\$ (73,530)</u>
Expenditures				
Interest	708,136	660,198	\$ 750,648	\$ 90,450
Contractual agreement	4,122	2,282	5,000	2,718
Neighborhood revitalization	0	0	4,351	4,351
Bonds	<u>1,700,875</u>	<u>1,721,147</u>	<u>1,923,378</u>	<u>202,231</u>
Total expenditures	<u>2,413,133</u>	<u>2,383,627</u>	<u>\$ 2,683,377</u>	<u>\$ 299,750</u>
Receipts over (under) expenditures	69,556	170,118		
Unencumbered cash, beginning of year	<u>147,902</u>	<u>217,458</u>		
Unencumbered cash, end of year	<u>\$ 217,458</u>	<u>\$ 387,576</u>		

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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 Actual	2009		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Grant	\$ 0	\$ 144,376	\$ 0	\$ 144,376
Interest income	232	0	0	0
Miscellaneous	138,038	1,442,780	0	1,442,780
Operating transfer	<u>3,996,729</u>	<u>3,018,240</u>	<u>2,390,000</u>	<u>628,240</u>
Total cash receipts	<u>4,134,999</u>	<u>4,605,396</u>	\$ <u>2,390,000</u>	\$ <u>2,215,396</u>
Expenditures				
Capital outlay	4,331,316	3,248,506	\$ 4,993,950	\$ 1,745,444
Operating transfers	<u>29,802</u>	<u>1,120,636</u>	<u>0</u>	<u>(1,120,636)</u>
Total expenditures	<u>4,361,118</u>	<u>4,369,142</u>	\$ <u>4,993,950</u>	\$ <u>624,808</u>
Receipts over (under) expenditures	(226,119)	236,254		
Unencumbered cash, beginning of year	<u>2,642,922</u>	<u>2,416,803</u>		
Prior year cancelled encumbrance	<u>0</u>	<u>50,168</u>		
Unencumbered cash, end of year	\$ <u>2,416,803</u>	\$ <u>2,703,225</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, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008	2009
	Actual	Actual
Cash receipts		
Kansas State University	\$ 45,683	\$ 40,446
County appropriation	220,716	220,716
Educational services	16,408	21,541
Other	12,072	7,076
	<hr/>	<hr/>
Total cash receipts	294,879	289,779
	<hr/>	<hr/>
Expenditures		
Operation costs	285,718	260,035
	<hr/>	<hr/>
Receipts over (under) expenditures	9,161	29,744
	<hr/>	<hr/>
Unencumbered cash, beginning of year	96,056	105,217
	<hr/>	<hr/>
Unencumbered cash, end of year	\$ 105,217	\$ 134,961
	<hr/> <hr/>	<hr/> <hr/>

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, 2009

Fund	Beginning		Expenditures	Add Outstanding		Ending Cash Balance
	Unencumbered Cash Balances	Cash Receipts		Ending Unencumbered Cash Balance	Encumbrances & Accounts Payable	
Emergency Medical						
Services	\$ 0	\$ 839,333	\$ 839,333	\$ 0	\$ 0	\$ 0
Bad Checks	(7,084)	249,776	246,517	(3,825)	0	(3,825)
Building Inspection	0	156,516	156,516	0	0	0
Cereal Malt Beverage	125	250	150	225	0	225
County Clerk	20	4,601	4,601	20	0	20
County Engineer	0	1,832	1,832	0	0	0
Sheriff - Prisoners Fund	10,509	52,730	52,460	10,779	0	10,779
Sheriff - Bonds	600	184,779	184,779	600	0	600
District Court	166,423	2,043,319	1,559,996	649,746	0	649,746
Environmental Health	0	48,194	48,194	0	0	0
Escrow Bonds	196,588	2,310	5,615	193,283	0	193,283
Fish & Game Licenses	0	4,183	4,183	0	0	0
Health Department	75	292,443	292,443	75	0	75
Hillsdale Improvement	47,508	23,036	14,842	55,702	0	55,702
Law Library	51,363	28,902	34,077	46,188	0	46,188
Motor Vehicle Fees	94,196	3,020,539	3,025,399	89,336	0	89,336
Osage Cemetery						
Reserve	8,146	0	8,146	0	0	0
Payroll Tax						
Withholdings	725	4,426	376	4,775	0	4,775
Planning	0	7,003	7,003	0	0	0
Prisoner Bond	0	30,666	30,666	0	0	0
Register of Deeds	9,538	697,617	697,565	9,590	0	9,590
Road and Bridge	0	281,516	281,516	0	0	0
Solid Waste	100	774,085	774,085	100	0	100
State General Fund	0	2	2	0	0	0
State Educational Bldg.	0	401,415	401,415	0	0	0
State Institutional Bldg.	0	200,707	200,707	0	0	0
Tax Collections	23,756,483	668,846	350,950	24,074,379	0	24,074,379
Tax Distribution						
Cities	402,542	6,408,380	6,467,690	343,232	0	343,232
Schools	1,077	22,382,488	22,382,582	983	0	983
Recreation commissions	0	213,902	213,902	0	0	0
Townships	65,401	87,718	153,120	(1)	0	(1)
Cemetery	27,300	45,428	72,729	(1)	0	(1)
Library	0	719,935	719,935	0	0	0
Watershed	0	16,646	16,646	0	0	0
Unclaimed Monies	3,325	0	0	3,325	0	3,325
	<u>\$ 24,834,961</u>	<u>\$ 39,893,523</u>	<u>\$ 39,249,972</u>	<u>\$ 25,478,512</u>	<u>\$ 0</u>	<u>\$ 25,478,512</u>

The accompanying notes are an integral part of this statement.

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

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 is presented in these financial statements as a capital project fund.

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, 2009

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, 2009

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, 2009 was \$19,701.

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, 2009

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 2008 in the accompanying financial statements are included, where practicable, only to provide a basis for comparison with 2009 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 2009.

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, 2009

NOTE II - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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
- Fire District No. 2 Special Machinery
- Special Drug Forfeiture
- Local Environmental Protection Plan
- Micro Loan Program
- Sex Offender Management
- Sheriff Grant
- Cops for Tots
- Sheriff's Support Program
- 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.

There were no compliance issues note for December 31, 2009.

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

NOTE III – DETAILED NOTES NO ALL FUNDS AD 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, 2009.

At December 31, 2009, the County's carrying amount of deposits was \$37,440,778. The bank balance of the County's deposits was \$37,730,735. The difference between the bank balance and the carrying amount is the outstanding checks and deposits. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$750,000 was covered by federal depository insurance, and \$36,980,735 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

The component units' carrying amount of deposits and its bank balance was \$134,961. Of the bank balance \$134,961 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, 2009, the statutory limit for the County was in excess of \$12,175,093 providing a debt margin of \$9,175,993.

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

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 2009 was 5.54% Miami County's employer contributions to KPERS for the year ending December 31, 2009, 2008 and 2007 were \$339,279, \$284,533, and \$247,093 respectively, equal to the statutory required contributions for each year.

The KP&F employer rate established for fiscal years ending in 2008 is 13.51%. 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, 2009, 2008 and 2007 were \$339,324, \$319,458 and \$289,751 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)

On July 10, 1987, the County 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 District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District 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, 2009

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, 2009 \$1,209 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, 2009 \$9,570 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:

Rental expense under these operating leases was \$75,345 for the year ended December 31, 2009.

2010	\$	72,143
2011		25,988
2012		<u>458</u>
	\$	<u>98,589</u>

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, 2009.

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.

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

NOTE IV – OTHER INFORMATION - continued

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, 2009:

<u>Project Name</u>	<u>Project Authorization</u>	<u>Project Expenditures</u>
271st & Rockville Road Intersection	\$ 300,000	\$ 225,212
223rd Street Railroad Underpass	5,145,591	3,549,090
Bridge H-4.5 Osawatomie Road	353,059	277,338
Bull Creek Bridge Deck Rehabilitation	1,120,000	922,265
Jingo Road 367th-359th	258,000	173,059
John Brown Highway & Pressonville Intersection	711,547	510,887
Bridge #9-O.1 on 335th Street	139,200	113,395
Bridge #9-Q.5 on 335th Street	275,000	14,598
Bridge FAS 50 Redeck	340,000	14,800
Bridge P-13.4 Oak Grove Road	290,000	15,752
5 Bay T-Hanger	236,176	174,593
Bridge FAS 20 MDC 347 th St	340,000	14,800
Intersection 295 & Metcalf	700,000	39,895
223rd St & Victory Road Extension	56,448	45,718
FAS 581 Bridge over Pottawatomie Creek	309,147	14,500
Bridge FAS 460, 391st & Bethel Church Rd	200,000	24,456
287th & OKC road Intersection	250,000	7,000
Bridge #24-r.2, 215th & Pflumm Road	40,000	1,846
New Hanger Building Taxilanes	150,000	6,505

K. Reconciliation of Transfers

<u>Transfers from:</u>	<u>Transfers to:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Bucyrus Sewer	K.S.A. 19-120	\$ 20,000
General Fund	Special Technology	K.S.A. 19-119	15,463
General Fund	Special Technology	K.S.A. 19-119	160,000
General Fund	New Projects	K.S.A. 19-120	7,760
General Fund	New Projects	K.S.A. 19-120	50,000
Club Estates No. 1 Sewer	General Fund	K.S.A. 12-197	6,574
Club Estates No. 1 Sewer	Club Estates Sewer Reserve	K.S.A. 19-120	576
Road & Bridge	New Projects	K.S.A. 19-120	250,725
New Projects	Road & Bridge	K.S.A. 19-120	3,132
Special Bridge	New Projects	K.S.A. 19-120	737,283
1/4 Cent Sales Tax	New Projects	K.S.A. 12-197	808,641
Walnut Creek Sewer	Walnut Creek Sewer Reserve	K.S.A. 19-119	5,000
Carry Concealed Weapon	Sheriff's Support Program	K.S.A. 19-120	1,500
Sex Offender Management	Community Corrections DOC	K.S.A. 19-120	17
Special Building Improvement	New Projects	K.S.A. 19-120	46,327
Motor Vehicle Operating	General Fund	K.S.A. 19-120	100,385
Fire District #1	Fire District #1 Equipment	K.S.A. 19-120	175,636

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS
December 31, 2009

NOTE IV – OTHER INFORMATION - continued

L. Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2009, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>
G O Bonds:			
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
Revenue Bonds			
Series 1998	3.90% to 5.00%	8/1/98	5,155,000
Series 2008	3.70%-4.00%	6/1/08	2,305,000
Series 2008	2.55%-4.30%	8/1/08	4,005,000
Revolving Loan			
KDOT Loan	3.63%	7/17/06	1,320,000
KDOT Loan	3.98%	7/9/09	750,000
Capital Leases			
'06 Caterpillar	3.50%	12/08	107,365

<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 2009</u>
G O Bonds:						
Series 2000-A	315,000	0	5,000	(5,000)	310,000	16,144
Series 2002-A	4,795,000	0	530,000	(530,000)	4,265,000	182,758
Series 2003-A	4,400,000	0	555,000	(555,000)	3,845,000	155,705
Revenue Bonds						
Series 2008	4,005,000	0	165,000	(165,000)	3,840,000	181,729
Series 2008	2,275,000	0	325,000	(325,000)	1,950,000	90,730
Revolving Loan						
KDOT Loan	912,730	0	141,147	(141,147)	771,583	33,132
KDOT Loan	0	750,000	0	750,000	750,000	0
Capital Lease	107,365	0	107,365	(107,365)	0	2,000
Total	\$ 16,810,065	\$ 750,000	\$ 1,828,512	\$ (1,663,512)	\$ 15,731,583	\$ 662,198

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

NOTE IV – OTHER INFORMATION - continued

L. Long-Term Debt - continued

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Principal					
G O bonds	\$ 1,130,000	\$ 1,175,000	\$ 1,220,000	\$ 1,260,000	\$ 1,110,000
Revenue bond	520,000	550,000	565,000	600,000	625,000
Revolving loan	<u>216,902</u>	<u>225,564</u>	<u>234,572</u>	<u>243,940</u>	<u>233,009</u>
Total principal	<u>1,866,902</u>	<u>1,950,564</u>	<u>2,019,572</u>	<u>2,103,940</u>	<u>1,968,009</u>
Interest					
G O bonds	321,332	284,274	243,424	197,264	149,008
Revenue bond	241,272	220,023	197,548	174,448	149,923
Revolving loan	<u>57,890</u>	<u>49,771</u>	<u>41,326</u>	<u>32,544</u>	<u>23,410</u>
Total interest	<u>620,494</u>	<u>554,068</u>	<u>482,298</u>	<u>404,256</u>	<u>322,341</u>
Total principal & interest	\$ <u>2,487,396</u>	\$ <u>2,504,632</u>	\$ <u>2,501,870</u>	\$ <u>2,508,196</u>	\$ <u>2,290,350</u>
	<u>2015-2019</u>	<u>2020-2024</u>	<u>2025-2029</u>	<u>2030-2034</u>	<u>Total</u>
Principal					
G O bonds	\$ 1,890,000	\$ 415,000	\$ 50,000	\$ 170,000	\$ 8,420,000
Revenue bond	1,350,000	1,580,000	0	0	5,790,000
Revolving loan	<u>367,596</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,521,583</u>
Total principal	<u>3,607,596</u>	<u>1,995,000</u>	<u>50,000</u>	<u>170,000</u>	<u>15,732,373</u>
Interest					
G O bonds	322,873	105,978	51,277	57,963	1,733,393
Revenue bond	509,643	214,135	0	0	1,706,992
Revolving loan	<u>37,414</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>242,355</u>
Total interest	<u>869,930</u>	<u>320,113</u>	<u>51,277</u>	<u>57,963</u>	<u>3,682,740</u>
Total principal & interest	\$ <u>4,477,526</u>	\$ <u>2,315,113</u>	\$ <u>101,277</u>	\$ <u>227,963</u>	\$ <u>19,415,113</u>

The County was also approved for a KDOT Loan in the amount of \$2,250,000, \$750,000 of these funds have been accessed as of December 31, 2009.

In addition to the above bonds and notes payable, Fire District Number 1 has a loan with annual payments due March 15, of each year for the next three years in the amount of \$80,003 for principal and interest for the purchase of equipment. Interest rate on the loan is 3.55%. The loan was paid in full March 10, 2010.

SUPPLEMENTAL INFORMATION

Miami County, Kansas

Schedule 1

FUNDS ON DEPOSIT COMPARED WITH
DEPOSITORY COVERAGE

For the Year Ended December 31, 2009

<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>3,049,941</u>	\$ <u>3,299,941</u>	\$ <u>2,058,386</u>	\$ <u>0</u>
Citizens State Bank Paola, Kansas Interest bearing transaction accounts and time deposits	\$ <u>250,000</u>	\$ <u>1,180,245</u>	\$ <u>1,430,245</u>	\$ <u>599,126</u>	\$ <u>0</u>
First Option Bank Osawatomie, Kansas Interest bearing transaction accounts and time deposits	\$ <u>250,000</u>	\$ <u>37,907,075</u>	\$ <u>38,157,075</u>	\$ <u>35,073,223</u>	\$ <u>0</u>

Miami County, Kansas

Schedule 2

RECONCILEMENT OF 2008 TAX ROLLS

For the Year Ended December 31, 2009

County Clerk's abstract of taxes levied		\$ 44,259,558	
Supplemental tax roll		43,297	
2008 taxes abated		<u>(171,553)</u>	
2008 tax roll as adjusted		\$ <u>44,131,302</u>	
2008 current tax collections		\$ 42,552,922	
Delinquent taxes			
Assessments	\$ 313,051		
Personal property tax warrants	91,754		
Gas	8,964		
Oil	3,001		
Trucks	1,619		
Real estate taxes	<u>1,159,991</u>	<u>1,578,380</u>	
2008 total tax roll		\$ <u>44,131,302</u>	

Miami County, Kansas

Schedule 3

AGENCY FUNDS
OSAGE CEMETERY - 737

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	2008 Actual	2009		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Current tax	\$ 10,023	\$ 11,770	\$ 11,780	\$ (10)
Delinquent tax	341	0	0	0
Motor vehicle tax	1,143	1,344	1,671	(327)
Recreational vehicle tax	38	47	57	(10)
Miscellaneous	0	146	0	146
Machinery & equipment tax from State	58	28	51	(23)
Total cash receipts	<u>11,603</u>	<u>13,335</u>	<u>\$ 13,559</u>	<u>\$ (224)</u>
Expenditures				
Contractual services	8,400	1,260	12,000	10,740
Commodities	0	0	100	100
Capital outlay	0	0	2,500	2,500
Total expenditures	<u>8,400</u>	<u>1,260</u>	<u>\$ 14,600</u>	<u>\$ 13,340</u>
Receipts over (under) expenditures	3,203	12,075		
Unencumbered cash, beginning of year	<u>3,992</u>	<u>7,195</u>		
Unencumbered cash, end of year	<u>\$ 7,195</u>	<u>\$ 19,270</u>		

Miami County, Kansas

Schedule 4

AGENCY FUNDS
OSAGE CEMETERY RESERVE - 738

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 30, 2008)

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
Cash receipts		
Cemetery lot sales	\$ 400	\$ 0
Expenditures		
Miscellaneous	0	8,146
Land	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>8,146</u>
Receipts over (under) expenditures	400	(8,146)
Unencumbered cash, beginning of year	<u>7,746</u>	<u>8,146</u>
Unencumbered cash, end of year	<u>\$ 8,146</u>	<u>\$ 0</u>

SPECIAL REPORTS

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

Board of County Commissioners
Miami County
Paola, Kansas

We have audited the financial statements of Miami County, Kansas as of and for the year ended December 31, 2009, and have issued our report thereon dated April 7, 2010. The County prepares its financial statements on a basis of accounting that 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 Miami 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 Miami County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Miami County's internal control over financial reporting.

A control deficiency 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 significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be presented or detected by the entity's internal control.

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 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 Miami 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 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 noted other matters that we reported to management of Miami County in a separate letter dated April 7, 2010.

This report is intended solely for the information and use of the Board of 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.

Ogler & Gaddert, Chartered

April 7, 2010