

MIAMI COUNTY, KANSAS
Paola, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2016

MIAMI COUNTY, KANSAS

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INDEPENDENT AUDITOR'S REPORT

County Commissioners
Miami County, Paola, Kansas

Report on Financial Statement

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Miami County, Kansas and related municipal entity, as of and for the year ended December 31, 2016 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Miami County, Kansas as of December 31, 2016, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Miami County, Kansas as of December 31, 2016, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds and reconciliation of 2015 tax rolls (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2017 on our consideration of Miami County, Kansas’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Miami County, Kansas’s internal control over financial reporting and compliance.

Prior Year Comparative

The 2015 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not required part of the 2016 basic financial statement upon which we rendered an unmodified opinion dated June 26, 2016. The 2015 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2015 comparative information is the responsibility of the management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2015 basic financial statement. The 2015 comparative information was subjected to the auditing procedures applied in the audit of the 2015 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2015 basic financial statement or to the 2015 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United State of America. In our opinion, the 2015 comparative information is fairly stated in all material respects in relation to the 2015 basic financial statement as a whole, on the basis of accounting described in Note C.

Agler & Gaeddert, Chartered

Agler & Gaeddert, Chartered
June 26, 2017

Miami County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS For Year Ended December 31, 2016

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>
Governmental type funds				
General Fund	\$ 3,055,646	\$ 9,518	\$ 16,314,884	\$ 16,007,197
Special Purpose Funds				
Road and Bridge	1,136,983	10,700	7,002,851	6,630,804
Solid Waste	63,219	0	110,653	21,415
County Fuel System	225,136	0	404,355	397,514
Club Estates #1 Sewer	22,553	0	17,895	10,694
Club Estates #1 Lights	5,255	0	0	1,239
Walnut Creek #3 Sewer	21,896	0	34,557	21,100
Bucyrus Sewer	2,730	0	47,207	39,544
911 Emergency Wireless	331,217	0	228,472	418,672
Law Enforcement Trust	1,226	0	264	618
Carry Concealed Weapon	807	0	3,087	1,853
County Wide Reappraisal	46,782	0	512,427	509,054
Motor Vehicle Operating	0	0	355,706	355,706
Offender Registration	8,564	0	10,220	8,256
Special Building	401	0	0	0
Special Bridge	57,037	0	721,460	733,515
Special Economic Development Reserve	168,000	0	32,000	0
Road and Bridge Special Machinery	287,562	0	0	0
Equipment Reserve	334,883	0	112,894	148,093
Special Technology	12,550	0	410,000	414,711
Special Building Improvement	524,769	0	279,800	6,596
Special Retirement	145,000	0	55,000	0
Special Tax Refund	46,809	0	0	0
Club Estate Sewer Reserve	35,076	0	0	0
Walnut Creek Sewer Reserve	17,424	0	0	0
Clerk Technology	12,285	0	14,723	0
Treasurer Technology	11,726	0	14,724	282
Airport Hangar	6,377	0	11,915	9,223
Fire District No. 1 Maintenance	125,823	0	600,807	698,908
Fire District No. 2 Maintenance	17,559	0	180,418	185,195
Fire District No. 1 Special Machinery	598,116	0	335,757	117,092
Fire District No. 2 Special Machinery	157,246	0	7,500	0
Special Alcohol Control	53,531	0	43,511	45,000
Special Drug Forfeiture	1,839	0	1,848	0
Bucyrus Lights	359	0	3,790	3,533
Hillsdale Lights	4,572	0	5,900	7,405
Sales tax - Jail Project	658,493	0	1,030,022	842,843
1/4 Cent Sales Tax	99,696	0	1,029,983	1,093,000
Community Corrections	165,539	12	428,813	459,976
Juvenile Justice Authority	3,157	0	453,536	391,780
Cops for Tots	33,049	0	17,615	21,948
Sheriff's Support Program	6,148	0	3,205	3,695
Small Business Grant	10,000	0	2,230	2,759

The accompanying notes are an integral part of this statement.

<u>Ending Unencumbered Cash Balance</u>	Add Encumbrances and Accounts Payable	<u>Ending Cash Balance</u>	
\$ 3,372,851	\$ 816,263	\$ 4,189,114	
1,519,730	733,819	2,253,549	Composition of ending cash
152,457	1,567	154,024	Cash on hand and checks \$ 1,600
231,977	0	231,977	Bank deposits
29,754	860	30,614	Checking/Savings 50,852,920
4,016	103	4,119	Schedule 3 accounts not on books <u>122,283</u>
35,353	1,095	36,448	Total cash and investments 50,976,803
10,393	2,304	12,697	Agency funds per
141,017	228,604	369,621	Schedule 3 <u>(29,633,526)</u>
872	0	872	<u>\$ 21,343,277</u>
2,041	0	2,041	
50,155	54,085	104,240	
0	5,343	5,343	
10,528	1,280	11,808	
401	0	401	
44,982	0	44,982	
200,000	0	200,000	
287,562	0	287,562	
299,684	1,042	300,726	
7,839	116,943	124,782	
797,973	0	797,973	
200,000	0	200,000	
46,809	0	46,809	
35,076	0	35,076	
17,424	0	17,424	
27,008	0	27,008	
26,168	0	26,168	
9,069	32	9,101	
27,722	55,481	83,203	
12,782	0	12,782	
816,781	47,570	864,351	
164,746	0	164,746	
52,042	0	52,042	
3,687	0	3,687	
616	294	910	
3,067	671	3,738	
845,672	0	845,672	
36,679	399,834	436,513	
134,388	11,219	145,607	
64,913	6,734	71,647	
28,716	299	29,015	
5,658	0	5,658	
9,471	0	9,471	

The accompanying notes are an integral part of this statement.

Miami County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2016

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>
Bond and Interest Funds				
Bond and interest	\$ 297,739	\$ 0	\$ 2,356,349	\$ 2,155,542
Capital Projects Funds				
New Projects	3,861,531	5,132	2,154,630	3,637,450
Jail Construction	<u>1,522,200</u>	<u>40,832</u>	<u>53,738</u>	<u>1,194,797</u>
Total reporting entity (excluding agency funds)	<u>\$ 14,188,510</u>	<u>\$ 66,194</u>	<u>\$ 35,402,516</u>	<u>\$ 36,594,250</u>

The accompanying notes are an integral part of this statement.

<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 498,546	\$ 0	\$ 498,546
2,383,843	1,583,998	3,967,841
<u>421,973</u>	<u>4,201,396</u>	<u>4,623,369</u>
<u>\$ 13,072,441</u>	<u>\$ 8,270,836</u>	<u>\$ 21,343,277</u>

The accompanying notes are an integral part of this statement.

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2016

NOTE A. MUNICIPAL REPORTING ENTITY

The Miami County, Kansas operates under a five member form of government. These financial statements present the government and its related municipal, entities for which the government is considered to be financially accountable. The related municipal entities noted below have a December 31 year end and are included in the County's reporting entity because they benefit the County or its constituents.

Related Municipal Entities

The Miami County Public Building Commission was established to acquire sites and or construct or reconstruct buildings, purchase equipment or furnish buildings to be utilized for the housing and accommodation of county offices and county businesses. The board members of this entity are the county commissioners of Miami County. The Public Building Commission's only activity for the current year was the payment of principal and interest on debt issued which is included in the bond and interest fund.

The Marais des Cygnes District No. 16 provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the county. The Council is an elected nine-member executive board. This entity was formerly known as Miami County Extension but has since expanded to more than one county. The entity is presented this year to show the balance carried over from prior year as expended. The entity will be removed for next year.

NOTE B. REGULATORY BASIS FUND TYPES

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

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

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

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

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

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The County did not have any such funds for the current year.

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipality reporting entity scholarship funds, etc). The County did not have any such funds for the current year.

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

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2016

NOTE C. BASIS OF ACCOUNTING

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

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

NOTE D. BUDGETARY INFORMATION

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was a budget amendment for 911 Emergency from \$231,000 to \$460,000 for this year.

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

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

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
December 31, 2016

NOTE D. BUDGETARY INFORMATION - continued

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

Law Enforcement Trust	Special Building Improvement	Special Drug Forfeiture
Concealed Weapon	Special Retirement	Micro Loan program
Motor Vehicle Operating	Special Tax	Sheriff Grant
Offender Registration	Club Estate Sewer Reserve	Cops for Tots
Special Building	Walnut Creek Sewer Reserve	Sheriff's Support Program
Special Economic Development Reserve	Clerk Technology	Small Business Grant
Road & Bridge Special Machinery	Treasurer Technology	

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

NOTE E. CASH AND INVESTMENTS

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

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

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

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at December 31, 2016.

At December 31, 2016, the carrying amount of the County's bank deposits was \$50,976,803 (which includes petty cash funds) and the bank balance was \$51,351,443. The bank balance was held by three banks resulting in a concentration of credit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$750,083 was covered by federal depository insurance and \$50,601,360 was collateralized with securities held by the pledging financial institution's agents in the County's name.

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

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2016

NOTE F. LONG-TERM DEBT

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	
Revenue Bonds:					
Series 2008	2.55-4.30%	08/01/08	\$ 4,005,000	09/01/24	
Series 2008	3.70-4.00%	06/01/08	2,305,000	09/01/16	
Series 2010A	1.50-2.50%	03/01/10	3,755,000	09/01/17	
Series 2013	2.00-2.90%	07/24/13	1,355,000	09/01/23	
Series 2014	2.00-3.65%	09/01/14	10,000,000	09/01/39	
Series 2015-A	2.00-3.25%	04/23/15	284,000	09/01/30	
Series 2015-B	2.00-4.00%	12/30/15	8,120,000	09-01-45	
Series 2016	2.00-2.125%	06/01/16	2,350,000	09/01/24	
Bobcat T750	4.49%	03-26-15	50,960	03/18/16	
Revolving Loan					
KDOT Loan	3.98%	07/09/09	1,320,000	08/01/14	
	Balance			Balance	
	Beginning		Reductions/	/End	Interest
	of Year	Additions	Payments	of Year	Paid
Revenue Bonds:					
Series 2008	2,610,000	0	2,610,000	0	111,268
Series 2008	45,000	0	45,000	0	1,665
Series 2010A	965,000	0	475,000	490,000	22,700
Series 2013	620,000	0	75,000	545,000	15,698
Series 2014	9,620,000	0	300,000	9,320,000	301,547
Series 2015-A	270,000	0	15,000	255,000	7,362
Series 2015-B	8,120,000	0	65,000	8,055,000	203,062
Series 2016	0	2,350,000	0	2,350,000	0
Bobcat T750	49,261	0	49,261	0	1,106
Revolving Loan					
KDOT Loan	824,738	0	263,953	560,785	32,825
	<u>\$ 23,123,999</u>	<u>\$ 2,350,000</u>	<u>\$ 3,898,214</u>	<u>\$ 21,575,785</u>	<u>\$ 697,233</u>

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2016

NOTE F. LONG-TERM DEBT - continued

Principal:	2017	2018	2019	2020	2021	
Revenue Bonds	\$ 1,151,000	\$ 681,000	\$ 691,000	\$ 711,000	\$ 712,000	
KDOT Loans	275,118	285,667	0	0	0	
	<u>\$ 1,426,118</u>	<u>\$ 966,667</u>	<u>\$ 691,000</u>	<u>\$ 711,000</u>	<u>\$ 712,000</u>	
	2022-2026	2027-2031	2032-2036	2037-2041	2042-2045	Total
Revenue Bonds:	\$ 3,170,000	\$ 2,589,000	\$ 3,190,000	\$ 4,060,000	\$ 4,060,000	\$ 21,015,000
KDOT Loans	0	0	0	0	0	560,785
	<u>\$ 3,170,000</u>	<u>\$ 2,589,000</u>	<u>\$ 3,190,000</u>	<u>\$ 4,060,000</u>	<u>\$ 4,060,000</u>	<u>\$ 21,575,785</u>
Interest:	2017	2018	2019	2020	2021	
Revenue Bonds	\$ 667,178	\$ 630,556	\$ 616,936	\$ 603,116	\$ 588,536	
KDOT Loans	22,318	11,370	0	0	0	
	<u>\$ 689,496</u>	<u>\$ 641,926</u>	<u>\$ 616,936</u>	<u>\$ 603,116</u>	<u>\$ 588,536</u>	
	2022-2026	2027-2031	2032-2036	2037-2041	2042-2045	Total
Revenue Bonds:	\$ 2,699,172	\$ 2,340,089	\$ 1,893,790	\$ 1,257,975	\$ 416,000	\$ 11,713,348
KDOT Loans	0	0	0	0	0	33,688
	<u>\$ 2,699,172</u>	<u>\$ 2,340,089</u>	<u>\$ 1,893,790</u>	<u>\$ 1,257,975</u>	<u>\$ 416,000</u>	<u>\$ 11,747,036</u>

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At December 31, 2016, the statutory limit for the County was in excess of \$12,008,016 providing a debt margin of \$12,008,016.

NOTE G. CAPITAL PROJECTS

Project Name	Project Authorization	Project Expenditures
Waverly Rd - Culvert Replacement	\$ 187,580	\$ 60,588
Mission Bellview Rd - Culvert Replacement	75,000	55,923
399th Street Culvert Replacement	150,000	15,839
Bridge FAS 390 Hedge Lane Road	830,000	52,794
Bridge D-1.1 Indianapolis Road	90,000	14,031
Bridge 15-B.9 287th Street	150,000	20,780
Bridge FAS 630 223rd Street	1,431,658	70,503
Bridge FAS 10 347th Street	1,381,891	1,149,637
Bridge FAS 220 Plum Creek Road	700,000	54,140
Bridge T-18.2 Spring Valley Road	825,000	1,000
Bridge 11-B.2 319th Street	385,000	19,460
Bridge F.8-23.8 217th Street	190,000	20,300
Bridge 5.5-J.5 363rd Street	200,000	18,660
Hospital Drive - Culvert Replacement	150,000	19,160
263rd Street - Culvert Replacement	91,000	1,740

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2016

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>Transfers from:</u>	<u>Transfers to:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Bucyrus Sewer	K.S.A. 19-120	\$ 3,000
General Fund	Special Economic Development	K.S.A. 19-119	32,000
General Fund	Equipment Reserve	K.S.A. 19-119	26,500
General Fund	Special Technology	K.S.A. 19-119	410,000
General Fund	Special Building Improvement	K.S.A. 19-119	260,000
General Fund	Special Retirement	K.S.A. 19-119	55,000
General Fund	Capital Project	K.S.A. 19-120	158,500
County-Wide Reappraisal	Equipment Reserve	K.S.A. 19-120	5,000
1/4 Cent Sales Tax	Capital Project	K.S.A. 12-197	693,166
Fire District No. 1 Maintenance	Fire District No. 1 Special Machinery	K.S.A. 19-119	315,532
Fire District No. 2 Maintenance	Fire District No. 2 Special Machinery	K.S.A. 19-120	7,500
Equipment Reserve	Capital Project	K.S.A. 19-120	30,000
Road & Bridge	Capital Project	K.S.A. 19-120	250,000
Special Bridge	Capital Project	K.S.A. 19-120	723,085
Bucyrus Sewer	General Fund	K.S.A. 19-120	3,000
Airport Hanger	Bond & Interest	K.S.A. 19-120	7,500
Sales Tax - Jail	Bond & Interest	K.S.A. 19-120	842,843

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits:

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

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

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

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

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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

Compensated Absences:

Vacation leave

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

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

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

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

Sick leave

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

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

Upon termination, an employee in good standing with a minimum of two years of service shall be compensated for 3% per year up to 50% of the employee's accumulated sick time. Employees retiring from the County shall be compensated for 4% per year up to 100% of the employee's accumulated sick time. Sick leave paid out under this plan for the year ended December 31, 2016 was \$69,168.

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

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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

Operating Leases:

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

<u>Year</u>	<u>Amount</u>
2017	\$ 33,945
2018	19,499
2019	19,499
2020	10,221
2021	9,378
2022	<u>9,378</u>
	<u>\$ 101,920</u>

The rental expense for the year ended December 31, 2016 was \$125,601.

NOTE J. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 established the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009, KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2016. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rates at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. K.S.A. 74-4975 establishes KP&F (Kansas Police and Fire) member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 9.18% for the KPERS and 20.42% for KP&F for the fiscal year ended December 31, 2016. Contributions to the pension plan from the County were \$624,895 for KPERS and \$594,163 for KP&F for the year ended December 31, 2016.

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2016

NOTE J. DEFINED BENEFIT PENSION PLAN - continued

Net Pension Liability

At December 31, 2016 the County's proportionate share of the collective net pension liability reported to KPERS was \$6,005,383 and \$5,436,889 for KP&F. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. The County's proportion of the net pension liability was based on the ration of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE K. RISK MANAGEMENT

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

NOTE L. OTHER INFORMATION

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

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

The County has not made timely withdrawals from the Detention Center Construction account and deposits to the General account in accordance with the bond requirements. The County is not aware of any other violations for the year ended December 31, 2016.

Subsequent Events: The County evaluated subsequent events through June 26, 2017, the date the financial statements were available to be issued. The County is currently in the process of building a Detention Center.

**REGULATORY BASIS
SUPPLEMENTARY INFORMATION**

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Miami County, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 (Budgeted Funds Only)
 For Year Ended December 31, 2016

	<u>Certified Budget</u>	<u>Adjustment for Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental type funds					
General Fund	\$ 17,381,779	0	\$ 17,381,779	\$ 16,007,197	\$ (1,374,582)
Special Purpose Fund					
Road and Bridge	6,978,237	0	6,978,237	6,630,804	(347,433)
Solid Waste	699,316	0	699,316	21,415	(677,901)
County Fuel System	1,100,000	0	1,100,000	397,514	(702,486)
Club Estates #1 Sewer	29,720	0	29,720	10,694	(19,026)
Club Estates #1 Lights	1,600	0	1,600	1,239	(361)
Walnut Creek #3 Sewer	36,500	0	36,500	21,100	(15,400)
Bucyrus Sewer	48,200	0	48,200	39,544	(8,656)
911 Emergency Wireless	460,000	0	460,000	418,672	(41,328)
County Wide Reappraisal	513,133	0	513,133	509,054	(4,079)
Special Bridge	733,515	0	733,515	733,515	0
Equipment Reserve	240,000	0	240,000	148,093	(91,907)
Special Technology	434,287	0	434,287	414,711	(19,576)
Airport Hangar	13,250	0	13,250	9,223	(4,027)
Fire District					
No. 1 Maintenance	726,850	0	726,850	698,908	(27,942)
No. 2 Maintenance	196,695	0	196,695	185,195	(11,500)
No. 1 Special Machinery	605,000	0	605,000	117,092	(487,908)
No. 2 Special Machinery	164,500	0	164,500	0	(164,500)
Special Alcohol Control	45,000	0	45,000	45,000	0
Bucyrus Lights	3,900	0	3,900	3,533	(367)
Hillsdale Lights	9,500	0	9,500	7,405	(2,095)
Sales tax - Jail Project	1,000,000	0	1,000,000	842,843	(157,157)
1/4 Cent Sales Tax	1,093,000	0	1,093,000	1,093,000	0
Community Corrections	486,520	0	486,520	459,976	(26,544)
Juvenile Justice Authority	561,345	0	561,345	391,780	(169,565)
Bond and Interest Fund					
Bond and interest	2,428,373	0	2,428,373	2,155,542	(272,831)
Capital Project Funds					
New Projects	3,950,000	0	3,950,000	3,637,450	(312,550)

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2a

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

For the year ended December 31, 2016

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

	2016		Variance Over (Under)	
	2015 Actual	Actual		Budget
Cash receipts				
Taxes and shared revenue				
Ad Valorem tax	\$ 10,400,484	\$ 10,901,170	\$ 10,938,855	\$ (37,685)
Delinquent tax	210,096	200,265	200,000	265
Motor vehicle tax	1,195,419	1,327,576	1,275,807	51,769
Recreational/ Commercial/ Watercraft	74,815	93,360	87,535	5,825
16/20M vehicle tax	19,480	26,463	27,472	(1,009)
MVL - rental excise tax	221	262	0	262
Mineral tax	1,837	0	8,000	(8,000)
Local alcoholic liquor fund	16,517	15,250	20,000	(4,750)
Local sales tax	616,248	636,052	570,000	66,052
In lieu of taxes	38,821	40,311	35,500	4,811
Licenses, Permits and Fees				
Licenses, permits and fees	1,048,709	1,196,177	943,975	252,202
Fees for services	21,651	20,191	0	20,191
Charges for services				
Emergency medical services	967,242	981,611	1,000,000	(18,389)
Fuel sales	114,192	116,120	195,000	(78,880)
Rent	16,265	20,114	60,025	(39,911)
Restitution	0	125	0	125
Seizures	0	78	0	78
Interest on investments	107,788	120,697	100,000	20,697
Penalties & interest	134,692	114,147	150,000	(35,853)
Grants	236,993	252,386	266,386	(14,000)
Miscellaneous	183,224	182,122	29,150	152,972
Reimbursements	97,329	63,664	52,200	11,464
Transfers in	0	3,000	0	3,000
Open records copies	4,914	3,743	0	3,743
Total cash receipts	<u>15,506,937</u>	<u>16,314,884</u>	<u>\$ 15,959,905</u>	<u>\$ 354,979</u>
Expenditures				
County Administrator	178,533	190,201	\$ 201,079	\$ (10,878)
Human resources	157,407	153,850	165,183	(11,333)
Information systems	114,898	116,087	124,796	(8,709)
Building & grounds	271,092	270,792	299,442	(28,650)
Appraisal	43,895	70,341	82,887	(12,546)
Building inspection	248,463	304,760	334,718	(29,958)
Codes court	300	220	3,000	(2,780)
County attorney	380,416	387,406	397,972	(10,566)
County clerk	252,647	288,836	288,884	(48)
County commissioners	145,352	146,301	155,459	(9,158)
County counselor	76,754	95,683	98,997	(3,314)
County-wide services	411,655	337,434	1,839,206	(1,501,772)

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2a

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

For the year ended December 31, 2016

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

	2016			Variance Over (Under)
	2015 Actual	Actual	Budget	
Expenditures - continued				
District court	\$ 323,739	\$ 341,861	\$ 355,560	\$ (13,699)
Community health	437,397	433,172	505,275	(72,103)
Noxious weed	103,083	109,889	117,863	(7,974)
Household hazardous waste	16,075	10,123	18,250	(8,127)
GIS mapping/land info	91,837	88,111	100,418	(12,307)
Planning and zoning	116,338	107,622	144,931	(37,309)
Register of deeds	165,498	167,188	181,381	(14,193)
County Sheriff	2,509,219	2,623,450	2,581,044	42,406
Emergency management	111,462	90,201	106,306	(16,105)
Jail operations	1,119,246	1,544,914	1,128,065	416,849
Soil conservation	34,385	34,385	34,385	0
County Treasurer	219,822	220,639	251,341	(30,702)
Administrative election	95,697	77,094	149,663	(72,569)
Emergency medical services	2,015,901	1,971,604	2,110,510	(138,906)
Employee benefit	3,661,504	3,747,082	4,330,443	(583,361)
Property/casualty insurance	278,116	286,770	293,550	(6,780)
Parks and recreation	0	0	10,000	(10,000)
Prosecuting attorney training fund	1,987	2,163	3,200	(1,037)
Airport	117,827	133,435	227,500	(94,065)
Economic Development	101,264	102,842	132,732	(29,890)
Elderly services	177,392	183,393	183,392	1
Fair premiums	32,836	43,000	43,000	0
Fair building and maintenance	26,800	24,000	24,000	0
Historical Society	22,000	22,000	22,000	0
Mental health	202,555	202,556	202,555	1
Developmental disabilities	132,792	132,792	132,792	0
Operating transfers	490,697	945,000	0	945,000
Total expenditures	14,886,881	16,007,197	\$ 17,381,779	\$ (1,374,582)
Receipts over (under) expenditures	620,056	307,687		
Unencumbered cash, beginning of year	2,418,752	3,055,646		
Prior year cancelled encumbrances	16,838	9,518		
Unencumbered cash, end of year	<u>\$ 3,055,646</u>	<u>\$ 3,372,851</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2b

SPECIAL PURPOSE FUNDS
ROAD AND BRIDGE FUND - 203
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	2015		2016		Variance Over (Under)
	Actual	Actual	Budget	Actual	
Cash receipts					
Taxes and shared revenue					
Current tax	\$ 2,977,539	\$ 3,013,338	\$ 3,017,641	\$	(4,303)
Delinquent tax	57,563	55,750	60,000		(4,250)
Motor vehicle tax	299,061	380,181	363,400		16,781
Recreational/ Commercial/ Watercraft	5,686	7,565	25,022		(17,457)
16/20M vehicle tax	0	0	7,853		(7,853)
MVL - rental excise tax	60	62	0		62
In lieu of taxes	1,640	1,825	465		1,360
Special city/county gas tax	1,152,309	1,191,397	1,167,566		23,831
Local sales tax	1,848,743	1,908,155	1,755,000		153,155
Grants	0	217,899	0		217,899
Fees	21,417	35,048	18,500		16,548
Miscellaneous	5,025	37,280	10,000		27,280
Reimbursements	133,092	154,351	90,000		64,351
Total cash receipts	<u>6,502,135</u>	<u>7,002,851</u>	<u>\$ 6,515,447</u>	<u>\$</u>	<u>487,404</u>
Expenditures					
Personnel services	2,040,438	1,933,549	\$ 2,079,037	\$	(145,488)
Contractual services	165,226	237,930	222,350		15,580
Commodities	2,601,021	3,070,393	3,198,850		(128,457)
Vehicle expenses	764,884	550,426	860,000		(309,574)
Capital outlay	631,981	588,506	368,000		220,506
Operating transfers	170,502	250,000	250,000		0
Total expenditures	<u>6,374,052</u>	<u>6,630,804</u>	<u>\$ 6,978,237</u>	<u>\$</u>	<u>(347,433)</u>
Receipts over (under) expenditures	128,083	372,047			
Unencumbered cash, beginning of year	1,008,900	1,136,983			
Prior year cancelled encumbrances	<u>0</u>	<u>10,700</u>			
Unencumbered cash, end of year	<u>\$ 1,136,983</u>	<u>\$ 1,519,730</u>			

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
SOLID WASTE FUND - 207
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For Year Ended December 31, 2016

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

	2015 <u>Actual</u>	2016		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Cash receipts				
Fees	\$ 887,630	\$ 92,607	\$ 751,850	\$ (659,243)
Tires	2,886	10	0	10
Construction demo/brush	3,393	0	0	0
Rent/lease income	0	18,000	0	18,000
Scrap iron	<u>1,691</u>	<u>36</u>	<u>0</u>	<u>36</u>
Total cash receipts	<u>895,600</u>	<u>110,653</u>	<u>\$ 751,850</u>	<u>\$ (641,197)</u>
Expenditures				
Personnel services	19,319	4,378	\$ 16,766	\$ (12,388)
Contractual services	916,196	16,985	682,550	(665,565)
Commodities	<u>655</u>	<u>52</u>	<u>0</u>	<u>52</u>
Total expenditures	<u>936,170</u>	<u>21,415</u>	<u>\$ 699,316</u>	<u>\$ (677,901)</u>
Receipts over (under) expenditures	(40,570)	89,238		
Unencumbered cash, beginning of year	<u>103,789</u>	<u>63,219</u>		
Unencumbered cash, end of year	<u>\$ 63,219</u>	<u>\$ 152,457</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
 COUNTY FUEL SYSTEM FUND - 211
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2016
 (With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	2015	2016		Variance Over (Under)
		Actual	Actual	
Cash receipts				
Reimbursements	\$ 601,802	\$ 404,355	\$ 1,100,000	\$ (695,645)
Total cash receipts	<u>601,802</u>	<u>404,355</u>	<u>\$ 1,100,000</u>	<u>\$ (695,645)</u>
Expenditures				
Contractual services	1,460	0	\$ 0	\$ 0
Items for resale	465,053	390,327	0	390,327
Vehicle expense	6,845	7,187	1,100,000	(1,092,813)
Operating transfers	<u>40,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>513,358</u>	<u>397,514</u>	<u>\$ 1,100,000</u>	<u>\$ (702,486)</u>
Receipts over (under) expenditures	88,444	6,841		
Unencumbered cash, beginning of year	<u>136,692</u>	<u>225,136</u>		
Unencumbered cash, end of year	<u>\$ 225,136</u>	<u>\$ 231,977</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS
 CLUB ESTATES #1 SEWER FUND - 230
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2016
 (With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	2015	2016		Variance Over (Under)
		Actual	Actual	
Cash receipts				
Special assessments	\$ 15,158	\$ 17,895	\$ 17,000	\$ 895
Expenditures				
Contractual	8,133	9,556	\$ 13,900	\$ (4,344)
Commodities	2,242	1,138	15,820	(14,682)
Operating transfer	3,000	0	0	0
Total expenditures	13,375	10,694	\$ 29,720	\$ (19,026)
Receipts over (under) expenditures	1,783	7,201		
Unencumbered cash, beginning of year	20,770	22,553		
Unencumbered cash, end of year	\$ 22,553	\$ 29,754		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
 CLUB ESTATES #1 LIGHTS FUND - 231
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2016
 (With Comparative Actual totals for the Prior Year Ended December 30, 2015)

		2016		
	2015 Actual	Actual	Budget	Variance Over (Under)
Cash receipts	\$ 0	\$ 0	\$ <u>0</u>	\$ <u>0</u>
Expenditures				
Contractual services	<u>1,167</u>	<u>1,239</u>	\$ <u>1,600</u>	\$ <u>(361)</u>
Receipts over (under) expenditures	(1,167)	(1,239)		
Unencumbered cash, beginning of year	<u>6,422</u>	<u>5,255</u>		
Unencumbered cash, end of year	\$ <u>5,255</u>	\$ <u>4,016</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
 WALNUT CREEK SEWER FUND - 232
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2016
 (With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	2015 Actual	2016		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Special assessments	\$ 30,404	\$ 34,557	\$ 35,000	\$ (443)
Total Cash Receipts	<u>30,404</u>	<u>34,557</u>	<u>\$ 35,000</u>	<u>\$ (443)</u>
Expenditures				
Contractual services	17,860	18,183	\$ 31,300	\$ (13,117)
Commodities	<u>3,426</u>	<u>2,917</u>	<u>5,200</u>	<u>(2,283)</u>
Total expenditures	<u>21,286</u>	<u>21,100</u>	<u>\$ 36,500</u>	<u>\$ (15,400)</u>
Receipts over (under) expenditures	9,118	13,457		
Unencumbered cash, beginning of year	<u>12,778</u>	<u>21,896</u>		
Unencumbered cash, end of year	<u>\$ 21,896</u>	<u>\$ 35,353</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
 BUCYRUS SEWER - 234
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2016
 (With Comparative Actual totals for the Prior Year Ended December 30, 2015)

		<u>2016</u>		
	<u>2015</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
User fees	\$ 14,297	\$ 44,207	\$ 10,500	\$ 33,707
Special assessments	0	0	2,300	(2,300)
Operating transfers	<u>22,500</u>	<u>3,000</u>	<u>34,000</u>	<u>(31,000)</u>
Total cash receipts	<u>36,797</u>	<u>47,207</u>	<u>\$ 46,800</u>	<u>\$ 407</u>
Expenditures				
Contractual services	36,705	33,695	\$ 39,900	\$ (6,205)
Commodities	7,858	2,849	8,300	(5,451)
Operating transfers	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Total expenditures	<u>44,563</u>	<u>39,544</u>	<u>\$ 48,200</u>	<u>\$ (8,656)</u>
Receipts over (under) expenditures	(7,766)	7,663		
Unencumbered cash, beginning of year	3,831	2,730		
Prior year cancelled encumbrances	<u>6,665</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 2,730</u>	<u>\$ 10,393</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
 911 EMERGENCY WIRELESS - 310
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2016
 (With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	<u>2015</u> <u>Actual</u>	<u>2016</u>		<u>Variance</u> <u>Over</u> <u>(Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash receipts				
Fees	\$ 212,421	\$ 227,045	\$ 225,855	\$ 1,190
Interest on idle funds	1,187	1,427	1,300	127
Total cash receipts	<u>213,608</u>	<u>228,472</u>	<u>\$ 227,155</u>	<u>\$ 1,317</u>
Expenditures				
Contractual services	147,346	151,349	\$ 155,000	\$ (3,651)
Capital outlay	<u>0</u>	<u>267,323</u>	<u>305,000</u>	<u>(37,677)</u>
Total expenditures	<u>147,346</u>	<u>418,672</u>	<u>\$ 460,000</u>	<u>\$ (41,328)</u>
Receipts over (under) expenditures	66,262	(190,200)		
Unencumbered cash, beginning of year	<u>264,955</u>	<u>331,217</u>		
Unencumbered cash, end of year	<u>\$ 331,217</u>	<u>\$ 141,017</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
LAW ENFORCEMENT TRUST FUND - 314
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For Year Ended December 31, 2016

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

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 714	\$ 264
Expenditures		
Commodities	1,235	618
Total Expenditures	1,235	618
Receipts over (under) expenditures	(521)	(354)
Unencumbered cash, beginning of year	1,747	1,226
Unencumbered cash, end of year	<u>\$ 1,226</u>	<u>\$ 872</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2k

SPECIAL PURPOSE FUNDS
CARRY CONCEALED WEAPON - 316
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For Year Ended December 31, 2016

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

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
Cash receipts		
Fees	\$ 3,868	\$ 3,087
Total cash receipts	<u>3,868</u>	<u>3,087</u>
Expenditures		
Contractual	900	0
Commodities	<u>3,319</u>	<u>1,853</u>
Total expenditures	<u>4,219</u>	<u>1,853</u>
Receipts over (under) expenditures	(351)	1,234
Unencumbered cash, beginning of year	<u>1,158</u>	<u>807</u>
Unencumbered cash, end of year	<u>\$ 807</u>	<u>\$ 2,041</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 21

SPECIAL PURPOSE FUNDS
 COUNTY-WIDE REAPPRAISAL FUND - 321
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS

For Year Ended December 31, 2016

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

		<u>2016</u>		
	<u>2015</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 399,640	\$ 437,530	\$ 438,020	\$ (490)
Delinquent tax	8,851	8,057	7,000	1,057
Motor vehicle tax	48,557	51,073	48,732	2,341
Payment in lieu of taxes	220	265	0	265
Recreational/ Commercial/ Watercraft	963	1,061	3,355	(2,294)
16/20M vehicle tax	0	0	1,053	(1,053)
MVL - rental excise tax	10	10	0	10
Service fees	1,995	2,523	8,100	(5,577)
Miscellaneous	<u>11,157</u>	<u>11,908</u>	<u>0</u>	<u>11,908</u>
 Total cash receipts	 <u>471,393</u>	 <u>512,427</u>	 <u>\$ 506,260</u>	 <u>\$ 6,167</u>
 Expenditures				
Personnel services	396,362	428,889	\$ 457,848	\$ (28,959)
Contractual services	31,049	41,778	36,585	5,193
Commodities	2,850	27,596	5,200	22,396
Vehicle expense	3,651	5,791	8,500	(2,709)
Operating transfer	<u>35,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
 Total expenditures	 <u>468,912</u>	 <u>509,054</u>	 <u>\$ 513,133</u>	 <u>\$ (4,079)</u>
 Receipts over (under) expenditures	 2,481	 3,373		
 Unencumbered cash, beginning of year	 44,301	 46,782		
 Prior year cancelled encumbrances	 <u>0</u>	 <u>0</u>		
 Unencumbered cash, end of year	 <u>\$ 46,782</u>	 <u>\$ 50,155</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
MOTOR VEHICLE OPERATING FUND - 323
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For Year Ended December 31, 2016

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

	<u>2015</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>
Cash receipts		
Fees		
Motor vehicle registration fees	\$ 332,675	\$ 332,288
Lien holder fees	5,034	5,121
Drivers license fees	9,738	16,352
Tag recovery fee	20	20
Miscellaneous	<u>2,275</u>	<u>1,925</u>
 Total cash receipts	 <u>349,742</u>	 <u>355,706</u>
 Expenditures		
Personnel services	332,156	333,718
Contractual services	14,811	12,350
Commodities	1,699	8,775
Vehicle expense	<u>1,076</u>	<u>863</u>
 Total expenditures	 <u>349,742</u>	 <u>355,706</u>
 Receipts over (under) expenditures	 0	 0
 Unencumbered cash, beginning of year	 <u>0</u>	 <u>0</u>
 Unencumbered cash, end of year	 <u>\$ 0</u>	 <u>\$ 0</u>

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

Miami County, Kansas

Schedule 2n

SPECIAL PURPOSE FUNDS
OFFENDER REGISTRATION - 324
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 8,880	\$ 10,220
Expenditures		
Contractual	3,875	1,800
Commodities	5,967	6,455
Operating transfers	4,877	1
Total expenditures	<u>14,719</u>	<u>8,256</u>
Receipts over (under) expenditures	(5,839)	1,964
Unencumbered cash, beginning of year	<u>14,403</u>	<u>8,564</u>
Unencumbered cash, end of year	<u>\$ 8,564</u>	<u>\$ 10,528</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2o

SPECIAL PURPOSE FUNDS
SPECIAL BUILDING FUND - 325
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For Year Ended December 31, 2016

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

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
Cash receipts		
Delinquent tax	\$ 0	\$ 0
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>401</u>	<u>401</u>
Unencumbered cash, end of year	<u>\$ 401</u>	<u>\$ 401</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2p

SPECIAL PURPOSE FUNDS
SPECIAL BRIDGE FUND - 327
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	2015 Actual	2016		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 621,294	\$ 623,091	\$ 623,563	\$ (472)
Delinquent tax	14,122	12,514	12,500	14
Motor vehicle tax	81,225	83,803	75,774	8,029
Recreational/ Commercial/ Watercraft	1,547	1,659	5,218	(3,559)
16/20M vehicle tax	0	0	1,637	(1,637)
Payment in lieu of taxes	342	377	125	252
MVL - rental excise tax	15	16	25	(9)
	<u>718,545</u>	<u>721,460</u>	<u>\$ 718,842</u>	<u>\$ 2,618</u>
Total cash receipts				
Expenditures				
Contractual services	25,424	8,107	\$ 33,515	\$ (25,408)
Commodities	152	113	15,000	(14,887)
Capital outlay	0	2,210	0	2,210
Operating transfers	684,424	723,085	685,000	38,085
	<u>710,000</u>	<u>733,515</u>	<u>\$ 733,515</u>	<u>\$ 0</u>
Total expenditures				
Receipts over (under) expenditures	8,545	(12,055)		
Unencumbered cash, beginning of year	<u>48,492</u>	<u>57,037</u>		
Unencumbered cash, end of year	<u>\$ 57,037</u>	<u>\$ 44,982</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2g

**SPECIAL PURPOSE FUNDS
SPECIAL ECONOMIC DEVELOPMENT RESERVE FUND - 330
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For Year Ended December 31, 2016

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

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 16,000	\$ 32,000
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	16,000	32,000
Unencumbered cash, beginning of year	<u>152,000</u>	<u>168,000</u>
Unencumbered cash, end of year	<u>\$ 168,000</u>	<u>\$ 200,000</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
ROAD & BRIDGE SPECIAL MACHINERY FUND - 331
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 0	\$ 0
Reimbursements	<u>0</u>	<u>0</u>
Total receipts	<u>0</u>	<u>0</u>
Expenditures		
Commodities	45,523	0
Capital outlay	<u>20,000</u>	<u>0</u>
Total expenditures	<u>65,523</u>	<u>0</u>
Receipts over (under) expenditures	(65,523)	0
Unencumbered cash, beginning of year	<u>353,085</u>	<u>287,562</u>
Unencumbered cash, end of year	<u>\$ 287,562</u>	<u>\$ 287,562</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2s

SPECIAL PURPOSE FUNDS
 EQUIPMENT RESERVE FUND - 332
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2016
 (With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	2015 Actual	2016		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Fees	\$ 49,306	\$ 58,894	\$ 45,000	\$ 13,894
Operating transfers	105,000	54,000	5,000	49,000
Total cash receipts	154,306	112,894	\$ 50,000	\$ 62,894
Expenditures				
Personnel services	0	9,139	\$ 0	\$ 9,139
Contractual services	25,355	23,608	95,000	(71,392)
Commodities	1,300	160	50,000	(49,840)
Capital outlay	0	0	95,000	(95,000)
Equipment	80,749	85,186	0	85,186
Operating transfers	0	30,000	0	30,000
Total expenditures	107,404	148,093	\$ 240,000	\$ (91,907)
Receipts over (under) expenditures	46,902	(35,199)		
Unencumbered cash, beginning of year	287,981	334,883		
Unencumbered cash, end of year	\$ 334,883	\$ 299,684		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2t

SPECIAL PURPOSE FUNDS
 SPECIAL TECHNOLOGY FUND - 335
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2016
 (With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	2015	2016		Variance
		Actual	Actual	
Cash receipts				
Operating transfers	\$ 260,000	\$ 410,000	\$ 424,572	\$ (14,572)
Expenditures				
Contractual services	199,957	251,804	\$ 246,326	\$ 5,478
Commodities	25,890	27,014	39,161	(12,147)
Capital outlay	23,928	135,893	148,800	(12,907)
Total expenditures	249,775	414,711	\$ 434,287	\$ (19,576)
Receipts over (under) expenditures	10,225	(4,711)		
Unencumbered cash, beginning of year	2,325	12,550		
Unencumbered cash, end of year	\$ 12,550	\$ 7,839		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2u

**SPECIAL PURPOSE FUNDS
SPECIAL BUILDING IMPROVEMENT FUND - 336
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For Year Ended December 31, 2016

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

	2015		2016
	Actual		Actual
Cash receipts			
Operating transfers	\$ 50,000	\$	260,000
Miscellaneous	19,800		19,800
	<u>69,800</u>		<u>279,800</u>
Total cash receipts			
Expenditures			
Contractual services	7,880		6,596
Commodities	9,999		0
Operating transfers	40,000		0
	<u>57,879</u>		<u>6,596</u>
Total expenditures			
Receipts over (under) expenditures	11,921		273,204
Unencumbered cash, beginning of year	512,848		524,769
	<u>524,769</u>		<u>797,973</u>
Unencumbered cash, end of year	\$	\$	797,973

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2v

SPECIAL PURPOSE FUNDS
SPECIAL RETIREMENT - 337
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 25,000	\$ 55,000
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	25,000	55,000
Unencumbered cash, beginning of year	<u>120,000</u>	<u>145,000</u>
Unencumbered cash, end of year	\$ <u><u>145,000</u></u>	\$ <u><u>200,000</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2w

SPECIAL PURPOSE FUNDS
SPECIAL TAX REFUND - 338
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 0	\$ 0
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>46,809</u>	<u>46,809</u>
Unencumbered cash, end of year	<u>\$ 46,809</u>	<u>\$ 46,809</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2x

SPECIAL PURPOSE FUNDS
CLUB ESTATE SEWER RESERVE - 340
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 3,000	\$ 0
Expenditures		
Commodities	<u>1,000</u>	<u>0</u>
Receipts over (under) expenditures	2,000	0
Unencumbered cash, beginning of year	<u>33,076</u>	<u>35,076</u>
Unencumbered cash, end of year	<u>\$ 35,076</u>	<u>\$ 35,076</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2y

SPECIAL PURPOSE FUNDS
WALNUT CREEK SEWER RESERVE - 341
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 0	\$ 0
Expenditures		
Contractual	<u>1,325</u>	<u>0</u>
Total expenditures	<u>1,325</u>	<u>0</u>
Receipts over (under) expenditures	(1,325)	0
Unencumbered cash, beginning of year	<u>18,749</u>	<u>17,424</u>
Unencumbered cash, end of year	<u>\$ 17,424</u>	<u>\$ 17,424</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2z

SPECIAL PURPOSE FUNDS
CLERK TECHNOLOGY - 360
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 12,285	\$ 14,723
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	12,285	14,723
Unencumbered cash, beginning of year	<u>0</u>	<u>12,285</u>
Unencumbered cash, end of year	<u>\$ 12,285</u>	<u>\$ 27,008</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2aa

SPECIAL PURPOSE FUNDS
TREASURER TECHNOLOGY - 361
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 12,284	\$ 14,724
Expenditures		
Contractual service	558	0
Capital outlay	0	282
Total expenditures	<u>558</u>	<u>282</u>
Receipts over (under) expenditures	11,726	14,442
Unencumbered cash, beginning of year	<u>0</u>	<u>11,726</u>
Unencumbered cash, end of year	<u>\$ 11,726</u>	<u>\$ 26,168</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2bb

SPECIAL PURPOSE FUNDS
AIRPORT HANGAR - 401
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	2015 Actual	2016		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Rental income	\$ 10,185	\$ 11,915	\$ 11,880	\$ 35
Expenditures				
Contractual services	1,925	1,723	\$ 5,250	\$ (3,527)
Commodities	0	0	500	(500)
Operating transfers	15,000	7,500	7,500	0
Total Expenditures	16,925	9,223	\$ 13,250	\$ (4,027)
Receipts over (under) expenditures	(6,740)	2,692		
Unencumbered cash, beginning of year	13,117	6,377		
Unencumbered cash, end of year	\$ 6,377	\$ 9,069		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2cc

SPECIAL PURPOSE FUNDS
 FIRE DISTRICT NO. 1 MAINTENANCE FUND - 413
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS

For Year Ended December 31, 2016

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

		2016		Variance
	2015	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 504,692	\$ 518,749	\$ 517,282	\$ 1,467
Delinquent tax	10,877	9,889	10,000	(111)
Motor vehicle tax	68,651	70,444	64,094	6,350
Recreational/ Commercial/ Watercraft	1,619	1,725	5,089	(3,364)
16/20M vehicle tax	0	0	2,027	(2,027)
Miscellaneous	3,138	0	0	0
Total cash receipts	588,977	600,807	\$ 598,492	\$ 2,315
Expenditures				
Contractual services	306,511	321,642	\$ 386,150	\$ (64,508)
Commodities	47,575	34,691	112,700	(78,009)
Vehicle expense	46,374	27,043	83,000	(55,957)
Capital outlay	131,833	0	145,000	(145,000)
Operating transfers	41,000	315,532	0	315,532
Total expenditures	573,293	698,908	\$ 726,850	\$ (27,942)
Receipts over (under) expenditures	15,684	(98,101)		
Unencumbered cash, beginning of year	110,049	125,823		
Prior year cancelled encumbrances	90	0		
Unencumbered cash, end of year	\$ 125,823	\$ 27,722		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2dd

SPECIAL PURPOSE FUNDS
 FIRE DISTRICT NO. 2 MAINTENANCE FUND - 415
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2016
 (With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	2015 Actual	2016		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 155,312	\$ 156,403	\$ 156,072	\$ 331
Delinquent tax	2,228	2,520	1,000	1,520
Motor vehicle tax	18,179	20,991	20,313	678
Recreational/ Commercial/ Watercraft	430	504	1,316	(812)
16/20M vehicle tax	0	0	374	(374)
Total cash receipts	<u>176,149</u>	<u>180,418</u>	<u>\$ 179,075</u>	<u>\$ 1,343</u>
Expenditures				
Contractual services	169,275	177,695	\$ 187,695	\$ (10,000)
Commodities	0	0	1,500	(1,500)
Operating transfers	0	7,500	7,500	0
Total expenditures	<u>169,275</u>	<u>185,195</u>	<u>\$ 196,695</u>	<u>\$ (11,500)</u>
Receipts over (under) expenditures	6,874	(4,777)		
Unencumbered cash, beginning of year	<u>10,685</u>	<u>17,559</u>		
Unencumbered cash, end of year	<u>\$ 17,559</u>	<u>\$ 12,782</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ee

SPECIAL PURPOSE FUNDS
 FIRE DISTRICT NO. 1 SPECIAL MACHINERY FUND - 417
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2016
 (With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	2015	2016		Variance Over (Under)
		Actual	Actual	
Cash receipts				
Miscellaneous	\$ 54,209	\$ 20,225	\$ 0	\$ 20,225
Operating transfers	<u>41,000</u>	<u>315,532</u>	<u>0</u>	<u>315,532</u>
Total cash receipts	<u>95,209</u>	<u>335,757</u>	<u>\$ 0</u>	<u>\$ 335,757</u>
Expenditures				
Commodities	1,225	0	\$ 25,000	\$ (25,000)
Capital outlay	<u>515,458</u>	<u>117,092</u>	<u>580,000</u>	<u>(462,908)</u>
Total expenditures	<u>516,683</u>	<u>117,092</u>	<u>\$ 605,000</u>	<u>\$ (487,908)</u>
Receipts over (under) expenditures	(421,474)	218,665		
Unencumbered cash, beginning of year	<u>1,019,590</u>	<u>598,116</u>		
Unencumbered cash, end of year	<u>\$ 598,116</u>	<u>\$ 816,781</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ff

SPECIAL PURPOSE FUNDS
 FIRE DISTRICT NO. 2 SPECIAL MACHINERY FUND - 419
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2016
 (With Comparative Actual totals for the Prior Year Ended December 30, 2015)

		<u>2016</u>		
	<u>2015</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Miscellaneous	\$ 0	\$ 7,500	\$ <u>7,500</u>	\$ <u>0</u>
Expenditures				
Capital outlay	<u>0</u>	<u>0</u>	<u>\$ 164,500</u>	<u>\$ (164,500)</u>
Receipts over (under) expenditures	0	7,500		
Unencumbered cash, beginning of year	<u>157,246</u>	<u>157,246</u>		
Unencumbered cash, end of year	\$ <u><u>157,246</u></u>	\$ <u><u>164,746</u></u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2gg

SPECIAL PURPOSE FUNDS
 SPECIAL ALCOHOL CONTROL FUND - 431
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2016
 (With Comparative Actual totals for the Prior Year Ended December 30, 2015)

		2016		
	2015 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and shared revenue				
Special alcohol tax	\$ 42,630	\$ 43,511	\$ <u>45,000</u>	\$ <u>(1,489)</u>
Expenditures				
Contractual services	<u>45,000</u>	<u>45,000</u>	\$ <u>45,000</u>	\$ <u>0</u>
Receipts over (under) expenditures	(2,370)	(1,489)		
Unencumbered cash, beginning of year	<u>55,901</u>	<u>53,531</u>		
Unencumbered cash, end of year	\$ <u><u>53,531</u></u>	\$ <u><u>52,042</u></u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2hh

SPECIAL PURPOSE FUNDS
SPECIAL DRUG FORFEITURE FUND - 432
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
Cash receipts		
Use of money and property	\$ 0	\$ 1,848
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	1,848
Unencumbered cash, beginning of year	<u>1,839</u>	<u>1,839</u>
Unencumbered cash, end of year	\$ <u><u>1,839</u></u>	\$ <u><u>3,687</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ii

SPECIAL PURPOSE FUNDS
 BUCYRUS LIGHTS FUND - 433
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2016
 (With Comparative Actual totals for the Prior Year Ended December 30, 2015)

		2016		
	2015	Actual	Budget	Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 2,865	\$ 2,842	\$ 2,855	\$ (13)
Delinquent tax	40	160	0	160
Motor vehicle tax	702	776	773	3
Recreational/ Commercial/ Watercraft	13	12	98	(86)
16/20M vehicle tax	<u>0</u>	<u>0</u>	<u>74</u>	<u>(74)</u>
 Total cash receipts	 <u>3,620</u>	 <u>3,790</u>	 <u>\$ 3,800</u>	 <u>\$ (10)</u>
 Expenditures				
Commodities	<u>3,341</u>	<u>3,533</u>	<u>\$ 3,900</u>	<u>\$ (367)</u>
 Total expenditures	 <u>3,341</u>	 <u>3,533</u>	 <u>\$ 3,900</u>	 <u>\$ (367)</u>
 Receipts over (under) expenditures	 279	 257		
 Unencumbered cash, beginning of year	 <u>80</u>	 <u>359</u>		
 Unencumbered cash, end of year	 <u>\$ 359</u>	 <u>\$ 616</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2jj

SPECIAL PURPOSE FUNDS
HILLSDALE LIGHTS FUND - 435
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 30, 2015)

		<u>2016</u>		
	<u>2015</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 7,135	\$ 4,632	\$ 4,987	\$ (355)
Delinquent tax	430	102	200	(98)
Motor vehicle tax	1,152	1,152	1,158	(6)
Recreational/ Commercial/ Watercraft	<u>28</u>	<u>14</u>	<u>57</u>	<u>(43)</u>
Total cash receipts	<u>8,745</u>	<u>5,900</u>	<u>\$ 6,402</u>	<u>\$ (502)</u>
Expenditures				
Contractual services	<u>7,586</u>	<u>7,405</u>	<u>\$ 9,500</u>	<u>\$ (2,095)</u>
Total expenditures	<u>7,586</u>	<u>7,405</u>	<u>\$ 9,500</u>	<u>\$ (2,095)</u>
Receipts over (under) expenditures	1,159	(1,505)		
Unencumbered cash, beginning of year	<u>3,413</u>	<u>4,572</u>		
Unencumbered cash, end of year	<u>\$ 4,572</u>	<u>\$ 3,067</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2kk

SPECIAL PURPOSE FUNDS
 SALES TAX - JAIL PROJECT - 924
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2016
 (With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	2015 Actual	2016		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Sales tax	\$ 1,006,680	\$ 1,029,984	\$ 1,000,000	\$ 29,984
Interest on investments	1	38	0	38
Total cash receipts	<u>1,006,681</u>	<u>1,030,022</u>	<u>1,000,000</u>	<u>30,022</u>
Expenditures				
Operating transfers	<u>562,894</u>	<u>842,843</u>	<u>\$ 1,000,000</u>	<u>\$ (157,157)</u>
Total expenditures	<u>562,894</u>	<u>842,843</u>		
Receipts over (under) expenditures	443,787	187,179		
Unencumbered cash, beginning of year	<u>214,706</u>	<u>658,493</u>		
Unencumbered cash, end of year	<u>\$ 658,493</u>	<u>\$ 845,672</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 211

SPECIAL PURPOSE FUNDS
 1/4 CENT SALES TAX - 927
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2016
 (With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	2015	2016		Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes and shared revenue				
Sales tax	\$ 1,006,681	\$ 1,029,983	\$ 1,000,000	\$ 29,983
Total cash receipts	<u>1,006,681</u>	<u>1,029,983</u>	<u>\$ 1,000,000</u>	<u>\$ 29,983</u>
Expenditures				
Contractual	0	399,834	\$ 500,000	\$ (100,166)
Operating transfer	<u>1,000,000</u>	<u>693,166</u>	<u>593,000</u>	<u>100,166</u>
Total expenditures	<u>1,000,000</u>	<u>1,093,000</u>	<u>\$ 1,093,000</u>	<u>\$ 0</u>
Receipts over (under) expenditures	6,681	(63,017)		
Unencumbered cash, beginning of year	<u>93,015</u>	<u>99,696</u>		
Unencumbered cash, end of year	<u>\$ 99,696</u>	<u>\$ 36,679</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2mm

SPECIAL PURPOSE FUNDS
COMMUNITY CORRECTIONS - 984
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For Year Ended December 31, 2016

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

	2015	2016		Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts				
Grants	\$ 442,044	\$ 403,584	\$ 435,000	\$ (31,416)
Service fees	28,934	25,229	35,000	(9,771)
Total cash receipts	<u>470,978</u>	<u>428,813</u>	\$ <u>470,000</u>	\$ <u>(41,187)</u>
Expenditures				
Personnel services	316,673	318,703	\$ 335,820	\$ (17,117)
Contractual services	121,660	136,016	127,700	8,316
Commodities	2,948	2,203	8,400	(6,197)
Vehicle expense	4,040	3,054	9,600	(6,546)
Capital outlay	4,243	0	5,000	(5,000)
Total expenditures	<u>449,564</u>	<u>459,976</u>	\$ <u>486,520</u>	\$ <u>(26,544)</u>
Receipts over (under) expenditures	21,414	(31,163)		
Unencumbered cash, beginning of year	144,125	165,539		
Prior year cancelled encumbrances	<u>0</u>	<u>12</u>		
Unencumbered cash, end of year	\$ <u>165,539</u>	\$ <u>134,388</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2nn

SPECIAL PURPOSE FUNDS
 JUVENILE JUSTICE AUTHORITY - 985
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2016
 (With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	2015 Actual	2016		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Grants	\$ 452,235	\$ 447,533	\$ 550,000	\$ (102,467)
Service fees	10,727	5,522	10,000	(4,478)
Other	0	481	0	481
Total cash receipts	<u>462,962</u>	<u>453,536</u>	<u>\$ 560,000</u>	<u>\$ (106,464)</u>
Expenditures				
Personnel services	395,192	328,900	\$ 451,535	\$ (122,635)
Contractual services	55,288	50,054	77,210	(27,156)
Commodities	3,748	3,020	12,550	(9,530)
Vehicle expense	10,663	9,806	12,000	(2,194)
Capital outlay	6,107	0	8,050	(8,050)
Total expenditures	<u>470,998</u>	<u>391,780</u>	<u>\$ 561,345</u>	<u>\$ (169,565)</u>
Receipts over (under) expenditures	(8,036)	61,756		
Unencumbered cash, beginning of year	<u>11,193</u>	<u>3,157</u>		
Unencumbered cash, end of year	<u>\$ 3,157</u>	<u>\$ 64,913</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 200

SPECIAL PURPOSE FUNDS
MICRO LOAN PROGRAM - 988
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
Cash receipts		
Reimbursements	\$ 0	\$ 0
Expenditures		
Other	<u>26,367</u>	<u>0</u>
Receipts over (under) expenditures	(26,367)	0
Unencumbered cash, beginning of year	<u>26,367</u>	<u>0</u>
Unencumbered cash, end of year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2pp

**SPECIAL PURPOSE FUNDS
SHERIFF GRANT FUND - 990
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 30, 2015)**

	<u>2015 Actual</u>	<u>2016 Actual</u>
Cash receipts		
Grants	\$ 10,096	\$ 0
Expenditures		
Personnel services	96	0
Capital outlay	<u>10,000</u>	<u>0</u>
Total expenditures	<u>10,096</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>
Unencumbered cash, end of year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2qq

SPECIAL PURPOSE FUNDS
COPS FOR TOTS - 993
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 16,466	\$ 17,615
Expenditures		
Contractual services	453	4,375
Commodities	<u>14,704</u>	<u>17,573</u>
Total expenditures	<u>15,157</u>	<u>21,948</u>
Receipts over (under) expenditures	1,309	(4,333)
Unencumbered cash, beginning of year	31,740	33,049
Prior year cancelled encumbrances	<u>0</u>	<u>0</u>
Unencumbered cash, end of year	<u>\$ 33,049</u>	<u>\$ 28,716</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2rr

SPECIAL PURPOSE FUNDS
SHERIFF'S SUPPORT PROGRAM - 994
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 30, 2015)

	2015	2016
	Actual	Actual
Cash receipts		
Miscellaneous	\$ 3,200	\$ 3,205
Operating transfer	<u>4,876</u>	<u>0</u>
Total cash receipts	<u>8,076</u>	<u>3,205</u>
Expenditures		
Contractual	0	502
Commodities	<u>3,803</u>	<u>3,193</u>
Total expenditures	<u>3,803</u>	<u>3,695</u>
Receipts over (under) expenditures	4,273	(490)
Unencumbered cash, beginning of year	<u>1,875</u>	<u>6,148</u>
Unencumbered cash, end of year	<u>\$ 6,148</u>	<u>\$ 5,658</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ss

**SPECIAL PURPOSE FUNDS
SMALL BUSINESS GRANT - 998
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 30, 2015)**

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
Cash receipts		
Grants	\$ 10,000	\$ 0
Miscellaneous	<u>0</u>	<u>2,230</u>
Total cash receipts	10,000	2,230
Expenditures		
Contractual	<u>0</u>	<u>2,759</u>
Receipts over (under) expenditures	10,000	(529)
Unencumbered cash, beginning of year	<u>0</u>	<u>10,000</u>
Unencumbered cash, end of year	<u>\$ 10,000</u>	<u>\$ 9,471</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2tt

BOND AND INTEREST FUND
 BOND AND INTEREST FUND - 317
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS

For the Year Ended December 31, 2015

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

		<u>2016</u>		
	<u>2015</u>		<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>		<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 956,046	\$ 1,304,964	\$ 1,304,031	\$ 933
Delinquent tax	46,504	30,485	30,000	485
Motor vehicle tax	291,348	163,176	115,778	47,398
Recreational/ Commercial/ Watercraft	5,547	3,163	7,972	(4,809)
16/20M vehicle tax	0	0	2,502	(2,502)
MVL - rental excise tax	0	0	31	(31)
Payment in lieu of taxes	522	789	250	539
Special assessments	131	0	1,000	(1,000)
User fees	0	0	20,000	(20,000)
Miscellaneous	22,278	0	0	0
Operating transfer	<u>586,701</u>	<u>853,772</u>	<u>1,000,000</u>	<u>(146,228)</u>
 Total cash receipts	 <u>1,909,077</u>	 <u>2,356,349</u>	 <u>\$ 2,481,564</u>	 <u>\$ (125,215)</u>
 Expenditures				
Principal	1,453,241	1,478,953	\$ 2,428,373	\$ (949,420)
Interest	426,885	674,526	0	674,526
Fees	<u>8,131</u>	<u>2,063</u>	<u>0</u>	<u>2,063</u>
 Total expenditures	 <u>1,888,257</u>	 <u>2,155,542</u>	 <u>\$ 2,428,373</u>	 <u>\$ (272,831)</u>
 Receipts over (under) expenditures	 20,820	 200,807		
 Unencumbered cash, beginning of year	 <u>276,919</u>	 <u>297,739</u>		
 Unencumbered cash, end of year	 <u>\$ 297,739</u>	 <u>\$ 498,546</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2uu

CAPITAL PROJECT FUNDS
 NEW PROJECTS - 450
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2016
 (With Comparative Actual totals for the Prior Year Ended December 31, 2015)

	2015 Actual	2016		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Grant	\$ 81,206	\$ 151,888	\$ 150,000	\$ 1,888
Miscellaneous	10,482	162,991	0	162,991
Operating transfer	1,990,111	1,839,751	1,543,000	296,751
Total cash receipts	2,081,799	2,154,630	\$ 1,693,000	\$ 461,630
Expenditures				
Contractual Services	1,603	0	\$ 0	\$ 0
Capital outlay	1,812,871	3,637,450	3,950,000	(312,550)
Operating transfers	0	0	0	0
Total expenditures	1,814,474	3,637,450	\$ 3,950,000	\$ (312,550)
Receipts over (under) expenditures	267,325	(1,482,820)		
Unencumbered cash, beginning of year	3,580,531	3,861,531		
Prior year cancelled encumbrance	13,675	5,132		
Unencumbered cash, end of year	\$ 3,861,531	\$ 2,383,843		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2vv

**CAPITAL PROJECT FUNDS
JAIL CONSTRUCTION - 904
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended December 31, 2016

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

	2015	2016
	Actual	Actual
Cash receipts		
Bond sale proceeds	\$ 8,000,000	\$ 0
Interest	23,839	53,274
Other	<u>0</u>	<u>464</u>
 Total cash receipts	 <u>8,023,839</u>	 <u>53,738</u>
 Expenditures		
Contractual Services	24,409	8,757
Commodities	213	0
Capital outlay	<u>16,289,518</u>	<u>1,186,040</u>
 Total expenditures	 <u>16,314,140</u>	 <u>1,194,797</u>
 Receipts over (under) expenditures	 (8,290,301)	 (1,141,059)
 Unencumbered cash, beginning of year	 9,812,501	 1,522,200
 Prior year cancelled encumbrances	 <u>0</u>	 <u>40,832</u>
 Unencumbered cash, end of year	 <u>\$ 1,522,200</u>	 <u>\$ 421,973</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ww

RELATED MUNICIPAL ENTITY
MARAIS DES CYGNES DISTRICT NO. 16
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2016
(With Comparative Actual totals for the Prior Year Ended December 31, 2015)

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
Cash receipts		
Kansas State University	\$ 0	\$ 0
County appropriation	0	0
Educational services	0	0
Other	<u>0</u>	<u>0</u>
Total cash receipts	<u>0</u>	<u>0</u>
Expenditures		
Operation costs	<u>135,954</u>	<u>0</u>
Receipts over (under) expenditures	(135,954)	0
Unencumbered cash, beginning of year	<u>135,954</u>	<u>0</u>
Unencumbered cash, end of year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended December 31, 2015

<u>Fund</u>	<u>Beginning Cash</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Cash</u>
<u>Off County System</u>				
Emergency Medical Services	\$ 0	\$ 981,582	\$ 981,582	\$ 0
County Clerk	25	2,890	2,890	25
District Court	80,233	1,614,414	1,624,651	69,996
Health Department	50	291,291	291,163	178
Law Library	31,565	17,168	18,931	29,802
Register of Deeds	100	0	100	0
Sheriff - prisoner fund	11,951	20,510	16,602	15,859
Sheriff - checking	934	75,556	70,067	6,423
Subtotal of accounts not on county system			\$	<u>122,283</u>
<u>On County System</u>				
Payroll Tax Withholdings	164,830	201,473	164,830	201,473
Zoning escrow	5,600	0	0	5,600
Escrow	28,727	61,266	66,093	23,900
Insurance tax lien	103,780	57,576	161,356	0
Sub-division escrow	7,353	12,500	2,500	17,353
Airport Escrow	2,500	400	400	2,500
Hillsdale improvement	2,584	6,664	6,313	2,935
Returned checks	(8,908)	28,939	30,045	(10,014)
Neighborhood revitalization	0	78,559	78,559	0
Current taxes	25,796,366	46,779,339	45,282,922	27,292,783
Auto taxes	999,891	4,832,857	4,771,902	1,060,846
Bankruptcy tax payments	2,679	4,385	5,003	2,061
Recreational vehicle	16,951	99,032	94,494	21,489
Commercial motor vehicle registration	8,854	239,401	243,428	4,827
Payment in lieu of tax	18,000	3,323	0	21,323
Tax foreclosure sales	27,245	100,723	100,723	27,245
Advance tax	0	1,378	0	1,378
County redemption	229,506	806,425	777,278	258,653
Delinquent personal property tax	5,664	91,971	91,212	6,423
Mineral production/severance tax	0	540	0	540
Long & Short & Change Checks	1,043	124,888	124,950	981
Prisoner cash bonds	0	30,617	30,617	0
State Funds	141,711	4,946,802	4,872,164	216,349
<u>Tax Distribution</u>				
Cities	373,198	6,660,476	6,681,052	352,622
Schools	(1)	23,139,622	23,139,646	(25)
Recreation commissions	0	180,862	180,862	0
Townships	0	96,405	96,404	1
Cemeteries	(3)	68,666	68,663	0
Library	0	963,363	963,363	0
Extension District	0	288,552	288,552	0
Watershed	0	16,495	16,495	0
	<u>\$ 28,052,428</u>	<u>\$ 92,926,910</u>	<u>\$ 91,345,812</u>	<u>\$ 29,633,526</u>

See Independent Auditor's Report.

SPECIAL REPORT

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

County Commissioners
Miami County
Paola, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in government auditing Standards issued by the Comptroller General of the United States, the financial statement of Miami County, Kansas as of and for the year ended December 31, 2016, and the related notes to the financial statements, which comprise the County's regulatory basis financial statements, and have issued our report thereon June 26, 2017. The County prepares its financial statements on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting (internal controls) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Agler & Goodert, Chartered

Ottawa, Kansas
June 26, 2017