

MIAMI COUNTY, KANSAS
Paola, Kansas

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

December 31, 2019

MIAMI COUNTY, KANSAS

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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, 2019 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, 2019, 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, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Other Matters***Report on Supplementary Information***

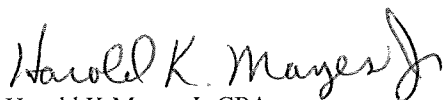
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget and schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, and 3) 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 10, 2020 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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Miami County, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated June 10, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/oar/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note C.



Harold K Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Ks
June 17, 2020

Miami County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2019

	Beginning Unencumbered Cash Balances	Prior Year Cancelled Encumbrances	Receipts	Expenditures
Governmental type funds				
General Fund	\$ 4,230,438	\$ 9,525	\$ 20,869,831	\$ 20,526,787
Special Purpose Funds				
Road and Bridge	1,329,809	0	7,222,144	7,766,046
Solid Waste	129,772	0	15,000	6,970
County Fuel System	197,183	0	496,084	560,793
Club Estates #1 Sewer	22,853	0	17,000	16,300
Club Estates #1 Lights	1,899	0	0	1,600
Walnut Creek #3 Sewer	32,425	0	34,558	28,738
Bucyrus Sewer	20,975	0	47,145	47,486
911 Emergency Wireless	181,650	0	239,759	406,938
Law Enforcement Trust	2,394	0	0	0
Carry Concealed Weapon	5,598	0	910	2,400
County Wide Reappraisal	88,919	5,500	525,849	569,248
Motor Vehicle Operating	0	0	363,486	363,486
Offender Registration	23,821	0	10,000	0
Special Building	401	0	0	0
Special Bridge	60,456	0	850,215	858,000
Special Economic Development Reserve	252,000	0	52,000	41,855
Road and Bridge Special Machinery	593,400	0	19,284	356,530
Equipment Reserve	571,757	0	79,114	400,574
Special Technology	29,796	0	275,000	275,285
Special Building Improvement	1,630,125	3,377	70,006	171,039
Special Retirement	300,000	0	50,000	0
Special Tax Refund	46,809	0	0	0
Club Estate Sewer Reserve	34,136	0	0	0
Walnut Creek Sewer Reserve	33,223	0	7,900	0
Clerk Technology	47,967	0	13,584	44,244
Treasurer Technology	50,635	0	13,473	16,356
Airport Hangar	8,279	0	14,887	16,704
Insurance Reimbursement	0	0	140,107	116,042
Fire District No. 1 Maintenance	29,484	0	815,753	807,193
Fire District No. 2 Maintenance	12,561	0	209,599	209,303
Fire District No. 1 Special Machinery	393,445	0	418,882	126,832
Fire District No. 2 Special Machinery	170,666	0	7,500	12,000
Special Alcohol Control	51,574	0	31,729	45,000
Special Drug Forfeiture	3,687	0	0	0
Bucyrus Lights	1,527	0	3,771	3,052
Hillsdale Lights	2,492	0	9,185	6,742
Sales tax - Jail Project	576,940	0	1,124,368	878,583
1/4 Cent Sales Tax	53,612	0	1,124,368	1,100,000
Community Corrections	174,125	0	422,063	430,578
Juvenile Justice Authority	50,209	0	443,049	421,116
Juvenile Reinvestment	59,142	0	29,960	184

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>	
\$ 4,583,007	\$ 711,723	\$ 5,294,730	
785,907	282,660	1,068,567	Composition of ending cash
137,802	0	137,802	Cash on hand and checks \$ 2,100
132,474	50,379	182,853	Bank deposits
23,553	1,392	24,945	Checking/Savings/Petty Cash 58,615,191
299	167	466	Schedule 3 accounts not on books <u>516,840</u>
38,245	727	38,972	Total cash and investments 59,134,131
20,634	8,747	29,381	Agency funds per
14,471	9,353	23,824	Schedule 3 <u>(34,552,876)</u>
2,394	0	2,394	\$ <u>24,581,255</u>
4,108	0	4,108	
51,020	13,183	64,203	
0	7,457	7,457	
33,821	0	33,821	
401	0	401	
52,671	5,361	58,032	
262,145	10,000	272,145	
256,154	165,552	421,706	
250,297	91,049	341,346	
29,511	573	30,084	
1,532,469	18,855	1,551,324	
350,000	0	350,000	
46,809	0	46,809	
34,136	0	34,136	
41,123	0	41,123	
17,307	0	17,307	
47,752	15,766	63,518	
6,462	0	6,462	
24,065	0	24,065	
38,044	42,973	81,017	
12,857	0	12,857	
685,495	0	685,495	
166,166	0	166,166	
38,303	0	38,303	
3,687	0	3,687	
2,246	226	2,472	
4,935	493	5,428	
822,725	0	822,725	
77,980	716,792	794,772	
165,610	9,204	174,814	
72,142	10,761	82,903	
88,918	0	88,918	

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, 2019

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>
Special Purpose Funds - continued				
Sheriff's Grants	\$ 0	\$ 0	\$ 74,849	\$ 72,849
Cops for Tots	38,585	0	19,025	24,344
Sheriff's Support Program	7,869	0	4,605	2,988
Small Business Grant	21,471	0	0	21,471
Jail Prisoner Commissary	47,322	0	112,895	98,898
Bond and Interest Funds				
Bond and interest	344,754	0	1,247,109	1,307,938
Capital Projects Funds				
New Projects	3,505,644	7,816	3,178,905	3,755,263
880 MHz Radio System	602,800	14,337	8,167,880	8,273,240
Jail Construction	<u>395,534</u>	<u>0</u>	<u>0</u>	<u>300,943</u>
Total reporting entity (excluding agency funds)	<u>\$ 16,470,162</u>	<u>\$ 40,555</u>	<u>\$ 48,759,936</u>	<u>\$ 50,393,040</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>
\$ 2,000	\$ 0	\$ 2,000
33,266	6,051	39,317
9,486	0	9,486
0	0	0
61,319	0	61,319
283,925	0	283,925
2,937,102	409,045	3,346,147
511,777	7,054,000	7,565,777
<u>94,591</u>	<u>47,156</u>	<u>141,747</u>
<u>\$ 14,891,610</u>	<u>\$ 9,689,645</u>	<u>\$ 24,581,255</u>

The accompanying notes are an integral part of this statement.

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2019

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.

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, 2019

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. The budget for Special Equipment was amended 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, 2019

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	Jail Construction
Escrows	Special Tax Refund	Cops for Tots
Offender Registration	Club Estate Sewer Reserve	Sheriff's Support Program
Special Building	Walnut Creek Sewer Reserve	Small Business Grant
Special Economic Development Reserve	Clerk Technology	Bucyrus Sewer Reserve
Road & Bridge Special Machinery	Treasurer Technology	Capital Improvements
Jail Prisoner Commissary		

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, 2019.

At December 31, 2019, the carrying amount of the County's bank deposits was \$58,555,972 (which includes petty cash funds) and the bank balance was \$59,374,423. The bank balance was held by two 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, \$500,000 was covered by federal depository insurance and \$58,874,423 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, 2019

NOTE F. LONG-TERM DEBT

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity		
Revenue Bonds:						
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		
Series 2019-A	2.00-4.00%	12/30/19	6,000,000	9/1/1932		
	Balance Beginning of Year	Additions	Reductions/ Payments	Balance /End of Year	Interest Paid	
Revenue Bonds:						
Series 2013	\$ 390,000	\$ 0	\$ 75,000	\$ 315,000	\$ 9,938	
Series 2014	8,705,000	0	315,000	8,390,000	262,808	
Series 2015-A	223,000	0	16,000	207,000	6,423	
Series 2015-B	8,055,000	0	0	8,055,000	300,775	
Series 2016	1,810,000	0	285,000	1,525,000	36,994	
Series 2019-A	0	6,000,000	0	6,000,000	0	
	<u>\$ 19,183,000</u>	<u>\$ 6,000,000</u>	<u>\$ 691,000</u>	<u>\$ 24,492,000</u>	<u>\$ 616,938</u>	
Principal:						
	2020	2021	2022	2023	2024	
Revenue Bonds	<u>\$ 711,000</u>	<u>\$ 1,042,000</u>	<u>\$ 1,207,000</u>	<u>\$ 1,247,000</u>	<u>\$ 1,213,000</u>	
	2025-2029	2030-2034	2035-2039	2040-2044	2045-2049	Total
Revenue Bonds	<u>\$ 4,980,000</u>	<u>\$ 4,602,000</u>	<u>\$ 3,690,000</u>	<u>\$ 4,710,000</u>	<u>\$ 1,090,000</u>	<u>\$ 24,492,000</u>
Interest:						
	2020	2021	2022	2023	2024	
Revenue Bonds	<u>\$ 603,166</u>	<u>\$ 846,132</u>	<u>\$ 715,059</u>	<u>\$ 680,546</u>	<u>\$ 643,745</u>	
	2025-2029	2030-2034	2035-2039	2040-2044	2045-2049	Total
Revenue Bonds	<u>\$ 2,807,435</u>	<u>\$ 2,156,669</u>	<u>\$ 1,547,123</u>	<u>\$ 798,150</u>	<u>\$ 43,600</u>	<u>\$ 10,841,625</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, 2019, the statutory limit for the County was in excess of \$13,645,108 providing a debt margin of \$13,645,108.

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2019

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

General Fund Transfers from:	Transfers to:	Statutory Authority	Amount
General Fund	Special Economic Dev. Reserve	K.S.A. 19-120	\$ 26,000
General Fund	New Projects Fund	K.S.A. 19-119	30,000
General Fund	Special Technology	K.S.A. 19-120	275,000
General Fund	800MHz Radio System	K.S.A. 19-120	1,516,000
General Fund	800MHz Radio System	K.S.A. 19-120	163,420
General Fund	Special Building Improvement	K.S.A. 19-120	50,000
General Fund	Special Retirement	K.S.A. 19-120	50,000
Road & Bridge Fund	New Projects Fund	K.S.A. 19-119	1,166,031
Special Bridge Fund	New Projects Fund	K.S.A. 19-119	425,041
Special Bridge Fund	New Projects Fund	K.S.A. 19-119	9,500
Special Bridge Fund	New Projects Fund	K.S.A. 19-119	17,192
Special Bridge Fund	New Projects Fund	K.S.A. 19-119	177,000
Special Bridge Fund	New Projects Fund	K.S.A. 19-119	45,063
Special Bridge Fund	New Projects Fund	K.S.A. 19-119	138,145
Special Building Improvement	New Projects Fund	K.S.A. 19-120	95,547
Airport Hanagar Fund	New Projects Fund	K.S.A. 19-120	15,000
County-Wide Appraisal	Equipment Reserve	K.S.A. 19-120	25,000
Sales Tax - Jail Project	Bonds and Interest DSF	K.S.A. 19-120	878,583
Walnut Creek #3 Sewer	Walnut Creek Sewer Reserve	K.S.A. 19-120	7,900
Quarter Cent Sales Tax	New Projects Fund	K.S.A. 19-119	592,800
Quarter Cent Sales Tax	New Projects Fund	K.S.A. 19-119	152,108
Fire District No. 1 Maintenance	Fire District No. 1 Special Machinery	K.S.A. 19-120	417,000
Fire District No. 2 Maintenance	Fire District No. 2 Special Machinery	K.S.A. 19-120	7,500

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2019

NOTE H. CAPITAL PROJECTS

<u>Project Name</u>	<u>Project Authorization</u>	<u>Project Expenditures</u>
Culvert Replacement Waverly Rd s/o R&B	\$ 188,000	\$ 75,404
Bridge FAS 390 Hedge Lane s/o 311th St.	1,950,000	95,409
Bridge T-18.2 Replacement	825,000	643,385
Bridge 11-B.2 319th Street	385,000	19,460
Culvert - Hospital Dr 0.3 mi n/o 255th Street	202,500	183,791
Bridge 18-Q.6 263rd St e/o Somerset	883,000	171,640
Culvert Replacement 271st Street	90,000	8,550
Culvert Replacement Lone Star Road	180,000	9,300
Airport Parallel Taxiway	947,700	70,507
Metcalf Culvert Extension	157,000	155,054
2019 & 2020 Bridge Inspections	45,000	20,063
299th Culvert Replacement	197,000	13,785
Metcalf 2.0	850,000	15,554
New Detention Center Project	19,887,095	19,292,268
800MHz Radio System	8,852,430	1,287,102

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, 2019

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 and vacation paid out under this plan for the year ended December 31, 2019 was \$275,155.

The accrued leave liability as of December 31, 2019 was \$2,019,679. However, there is no accrual for vacation or sick leave in these financial statements.

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2019

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>
2020	\$ 100,040
2021	99,197
2022	<u>23,862</u>
	<u>\$ 223,099</u>

Death and Disability Other Post Employment Benefits: As provided by K.S.A. 74-4927, disabled members in the Kansas public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended Dece3mber 31, 2019.

NOTE J. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 established the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009, KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rates 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 for the Death and Disability Program) and the statutory contribution rate was 8.89% for the KPERS and 22.13% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$679,769 for KPERS and \$779,351for KP&F for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019 the County's proportionate share of the collective net pension liability reported to KPERS was \$5,758,585 and \$6,578,541 for KP&F. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

MIAMI COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE J. DEFINED BENEFIT PENSION PLAN – continued

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

NOTE K. RESTATEMENT OF UNENCUMBERED CASH

During the year ended December 31, 2019 The County reclassified the Jail Prisoner Commissary-0309 as a special purpose fund. The Jail Prisoner Commissary was previously reported as an agency fund. This reclassification resulted in the following restatement of The County's unencumbered cash as of December 31, 2018.

Unencumbered Cash: December 31, 2018	\$ 16,422,840
Reclassification of Commissary	<u>47,322</u>
December 31, 2018 as restated:	<u><u>\$ 16,470,162</u></u>

NOTE L. 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 M. 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 is not aware of any statutory violations for the year ended December 31, 2019.

Subsequent Events: The County evaluated subsequent events through June 17, 2020, 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, 2019

	<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	\$ 22,622,441	0	\$ 22,622,441	\$ 20,526,787	\$ (2,095,654)
Special Purpose Fund					
Road and Bridge	7,817,438	0	7,817,438	7,766,046	(51,392)
Solid Waste	50,000	0	50,000	6,970	(43,030)
County Fuel System	782,500	0	782,500	560,793	(221,707)
Club Estates #1 Sewer	16,300	0	16,300	16,300	0
Club Estates #1 Lights	1,600	0	1,600	1,600	0
Walnut Creek #3 Sewer	35,000	0	35,000	28,738	(6,262)
Bucyrus Sewer	48,300	0	48,300	47,486	(814)
911 Emergency Wireless	443,000	0	443,000	406,938	(36,062)
County Wide Reappraisal	575,484	0	575,484	569,248	(6,236)
Special Bridge	858,000	0	858,000	858,000	0
Equipment Reserve	460,000	0	460,000	400,574	(59,426)
Special Technology	374,850	0	374,850	275,285	(99,565)
Airport Hangar	17,450	0	17,450	16,704	(746)
Fire District					
No. 1 Maintenance	807,967	0	807,967	807,193	(774)
No. 2 Maintenance	215,303	0	215,303	209,303	(6,000)
No. 1 Special Machinery	253,550	0	253,550	126,832	(126,718)
No. 2 Special Machinery	178,165	0	178,165	12,000	(166,165)
Special Alcohol Control	45,000	0	45,000	45,000	0
Bucyrus Lights	4,475	0	4,475	3,052	(1,423)
Hillsdale Lights	9,300	0	9,300	6,742	(2,558)
Sales tax - Jail Project	900,000	0	900,000	878,583	(21,417)
1/4 Cent Sales Tax	1,100,000	0	1,100,000	1,100,000	0
Community Corrections	443,521	0	443,521	430,578	(12,943)
Juvenile Justice Authority	501,953	0	501,953	421,116	(80,837)
Bond and Interest Fund					
Bond and interest	1,407,936	0	1,407,936	1,307,938	(99,998)

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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		2019		Variance Over (Under)
	2018	Actual	Budget	
Cash receipts				
Taxes and shared revenue	Actual	Actual	Budget	(Under)
Ad Valorem tax	\$ 13,277,128	\$ 14,575,340	\$ 14,874,826	\$ (299,486)
Delinquent tax	246,582	232,786	200,000	32,786
Motor vehicle tax	1,591,868	1,734,292	1,630,053	104,239
Recreational/ Commercial/ Watercraft	33,344	37,453	34,421	3,032
16/20M vehicle tax	29,580	33,495	37,415	(3,920)
Commercial vehicle	69,141	72,383	68,000	4,383
Watercraft	0	0	17,072	(17,072)
MV Antique	0	0	4,800	(4,800)
MVL - rental excise tax	120	192	100	92
Mineral tax	922	396	0	396
Local alcoholic liquor fund	13,033	13,431	13,400	31
Local sales tax	690,587	690,710	675,000	15,710
In lieu of taxes	35,164	64,691	63,800	891
Licenses, Permits and Fees				
Licenses, permits and fees	623,237	524,030	858,875	(334,845)
Fees for services	649,104	725,482	0	725,482
Charges for services				
Emergency medical services	1,238,689	1,156,407	1,400,000	(243,593)
Fuel sales	109,176	139,874	130,000	9,874
Rent	55,818	55,237	12,500	42,737
Restitution	0	148	0	148
Interest on investments	143,619	168,167	105,000	63,167
Penalties & interest	173,482	204,484	134,000	70,484
Grants	241,952	264,712	213,980	50,732
Miscellaneous	121,140	143,812	51,100	92,712
Reimbursements	21,914	29,221	42,500	(13,279)
Open records copies	4,009	3,088	0	3,088
Total cash receipts	<u>19,369,609</u>	<u>20,869,831</u>	<u>\$ 20,566,842</u>	<u>\$ 302,989</u>
Expenditures				
Administration	210,691	225,765	\$ 220,623	\$ 5,142
Human resources	168,242	187,797	188,081	(284)
Information systems	80,126	82,879	135,846	(52,967)
Building & grounds	294,409	346,685	306,610	40,075
Appraisal	57,902	62,287	80,374	(18,087)
Building inspection	307,829	354,047	446,166	(92,119)
Codes court	1,500	2,471	7,500	(5,029)
County attorney	414,787	393,057	443,581	(50,524)
County clerk	275,330	261,668	292,756	(31,088)
County commissioners	160,001	173,538	170,475	3,063
County counselor	94,262	92,562	101,610	(9,048)
County-wide services	302,671	465,188	2,867,075	(2,401,887)

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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		Variance Over (Under)
	<u>2018 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures - continued				
District court	\$ 368,284	\$ 360,184	\$ 373,510	\$ (13,326)
Community health	426,800	473,424	547,607	(74,183)
Noxious weed	102,291	104,492	120,966	(16,474)
Household hazardous waste	7,680	15,606	14,400	1,206
GIS mapping/land info	88,622	96,465	100,336	(3,871)
Planning and zoning	187,105	178,520	248,166	(69,646)
Register of deeds	162,728	169,380	185,472	(16,092)
County Sheriff	3,104,843	3,225,183	3,207,703	17,480
Emergency management	132,333	97,646	186,239	(88,593)
Jail operations	2,024,689	2,067,321	2,262,554	(195,233)
Soil conservation	44,385	44,385	44,385	0
County Treasurer	238,224	234,493	253,960	(19,467)
Administrative election	107,241	300,122	334,125	(34,003)
Emergency medical services	2,326,782	2,332,838	2,647,658	(314,820)
Employee benefit	2,221,536	2,424,805	2,543,126	(118,321)
Public safety benefits	2,290,292	2,541,399	3,131,878	(590,479)
Property/casualty insurance	138,141	139,437	145,000	(5,563)
Contractual Agreements	0	10,000	10,000	0
Prosecuting attorney training fund	1,122	1,079	2,800	(1,721)
Airport	119,304	192,161	199,275	(7,114)
Economic Development	120,857	118,285	156,267	(37,982)
Senior Care	193,392	204,536	204,536	0
Fair premiums	43,000	43,000	43,000	0
Fair building and maintenance	24,000	18,881	24,000	(5,119)
Historical Society	22,000	22,000	22,000	0
Mental health	202,555	213,000	213,000	0
Developmental disabilities	139,781	139,781	139,781	0
Operating transfers	<u>1,631,000</u>	<u>2,110,420</u>	<u>0</u>	<u>2,110,420</u>
 Total expenditures	 <u>18,836,737</u>	 <u>20,526,787</u>	 <u>\$ 22,622,441</u>	 <u>\$ (2,095,654)</u>
 Receipts over (under) expenditures	 532,872	 343,044		
 Unencumbered cash, beginning of year	 3,697,566	 4,230,438		
 Prior year cancelled encumbrances	 <u>0</u>	 <u>9,525</u>		
 Unencumbered cash, end of year	 <u>\$ 4,230,438</u>	 <u>\$ 4,583,007</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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		2019		Variance Over (Under)	
	2018 Actual	Actual	Budget		
Cash receipts					
Taxes and shared revenue					
Current tax	\$ 3,360,216	\$ 3,173,496	\$ 3,197,534	\$ (24,038)	
Delinquent tax	67,108	59,270	55,000	4,270	
Motor vehicle tax	441,101	437,850	411,526	26,324	
Recreational/ Commercial/ Watercraft	9,239	9,456	8,690	766	
16/20M vehicle tax	0	0	9,446	(9,446)	
Commercial Vehicle	19,176	18,274	17,168	1,106	
Watercraft	0	0	4,310	(4,310)	
MVL - rental excise tax	33	48	25	23	
In lieu of taxes	0	6,240	6,690	(450)	
Special city/county gas tax	1,298,015	1,330,928	1,160,000	170,928	
Local sales tax	2,076,263	2,079,215	1,965,399	113,816	
Fees	36,913	25,680	0	25,680	
Miscellaneous	21	0	0	0	
Sale of property	0	0	10,000	(10,000)	
Reimbursements	119,975	81,687	125,000	(43,313)	
Total cash receipts	<u>7,428,060</u>	<u>7,222,144</u>	<u>\$ 6,970,788</u>	<u>\$ 251,356</u>	
Expenditures					
Personnel services	2,085,668	2,130,600	\$ 2,239,638	\$ (109,038)	
Contractual services	234,458	291,724	240,650	51,074	
Commodities	3,451,602	3,173,136	3,878,350	(705,214)	
Vehicle expenses	632,293	629,960	760,000	(130,040)	
Capital outlay	93,911	374,595	448,800	(74,205)	
Operating transfers	1,085,603	1,166,031	250,000	916,031	
Total expenditures	<u>7,583,535</u>	<u>7,766,046</u>	<u>\$ 7,817,438</u>	<u>\$ (51,392)</u>	
Receipts over (under) expenditures	(155,475)	(543,902)			
Unencumbered cash, beginning of year	<u>1,485,284</u>	<u>1,329,809</u>			
Unencumbered cash, end of year	\$ <u>1,329,809</u>	\$ <u>785,907</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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Rent/lease income	\$ 18,000	\$ 15,000	\$ 18,000	\$ (3,000)
Total cash receipts	<u>18,000</u>	<u>15,000</u>	<u>\$ 18,000</u>	<u>\$ (3,000)</u>
Expenditures				
Contractual services	5,737	6,970	\$ 50,000	\$ (43,030)
Capital outlay	<u>26,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>31,737</u>	<u>6,970</u>	<u>\$ 50,000</u>	<u>\$ (43,030)</u>
Receipts over (under) expenditures	(13,737)	8,030		
Unencumbered cash, beginning of year	<u>143,509</u>	<u>129,772</u>		
Unencumbered cash, end of year	\$ <u>129,772</u>	\$ <u>137,802</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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Reimbursements	\$ 564,962	\$ 496,084	\$ <u>800,000</u>	\$ <u>(303,916)</u>
Expenditures				
Contractual services	0	0	\$ 1,500	\$ (1,500)
Items for resale	423,445	517,592	781,000	(263,408)
Capital outlay	32,311	6,697	0	6,697
Vehicle expense	<u>137,282</u>	<u>36,504</u>	<u>0</u>	<u>36,504</u>
Total expenditures	<u>593,038</u>	<u>560,793</u>	\$ <u>782,500</u>	\$ <u>(221,707)</u>
Receipts over (under) expenditures	(28,076)	(64,709)		
Unencumbered cash, beginning of year	<u>225,259</u>	<u>197,183</u>		
Unencumbered cash, end of year	\$ <u>197,183</u>	\$ <u>132,474</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, 2019
 (With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		2019		Variance Over (Under)	
	2018 Actual	Actual	Budget		
Cash receipts					
Special assessments	\$ 17,000	\$ 17,000	\$ 17,000	\$ 0	
Expenditures					
Contractual	13,428	14,823	\$ 12,400	\$ 2,423	
Commodities	2,527	1,477	3,900	(2,423)	
Total expenditures	15,955	16,300	\$ 16,300	\$ 0	
Receipts over (under) expenditures	1,045	700			
Unencumbered cash, beginning of year	21,808	22,853			
Unencumbered cash, end of year	\$ 22,853	\$ 23,553			

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
 CLUB ESTATES #1 LIGHTS FUND - 231
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2019
 (With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures				
Contractual services	1,082	1,600	\$ 1,600	\$ 0
Receipts over (under) expenditures	(1,082)	(1,600)		
Unencumbered cash, beginning of year	2,981	1,899		
Unencumbered cash, end of year	\$ 1,899	\$ 299		

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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Special assessments	\$ 35,443	\$ 34,558	\$ <u>35,000</u>	\$ <u>(442)</u>
Expenditures				
Contractual services	19,330	19,139	\$ 22,600	\$ (3,461)
Commodities	2,552	1,699	4,500	(2,801)
Operating Transfers	<u>7,900</u>	<u>7,900</u>	<u>7,900</u>	<u>0</u>
Total expenditures	<u>29,782</u>	<u>28,738</u>	\$ <u>35,000</u>	\$ <u>(6,262)</u>
Receipts over (under) expenditures	5,661	5,820		
Unencumbered cash, beginning of year	<u>26,764</u>	<u>32,425</u>		
Unencumbered cash, end of year	\$ <u>32,425</u>	\$ <u>38,245</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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
User fees	\$ 46,775	\$ 42,440	\$ 48,600	\$ (6,160)
Special assessments	6,596	4,680	0	4,680
Miscellaneous	(275)	25	0	25
Total cash receipts	53,096	47,145	\$ 48,600	\$ (1,455)
Expenditures				
Contractual services	35,849	43,596	\$ 40,000	\$ 3,596
Commodities	6,042	3,890	8,300	(4,410)
Total expenditures	41,891	47,486	\$ 48,300	\$ (814)
Receipts over (under) expenditures	11,205	(341)		
Unencumbered cash, beginning of year	9,770	20,975		
Unencumbered cash, end of year	\$ 20,975	\$ 20,634		

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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Fees	\$ 233,559	\$ 237,972	\$ 240,000	\$ (2,028)
Interest on idle funds	572	1,787	1,000	787
Total cash receipts	<u>234,131</u>	<u>239,759</u>	<u>\$ 241,000</u>	<u>\$ (1,241)</u>
Expenditures				
Contractual services	135,363	138,949	\$ 148,000	\$ (9,051)
Capital outlay	30,552	267,989	270,000	(2,011)
Commodities	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>(25,000)</u>
Total expenditures	<u>165,915</u>	<u>406,938</u>	<u>\$ 443,000</u>	<u>\$ (36,062)</u>
Receipts over (under) expenditures	68,216	(167,179)		
Unencumbered cash, beginning of year	<u>113,434</u>	<u>181,650</u>		
Unencumbered cash, end of year	\$ <u>181,650</u>	\$ <u>14,471</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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 1,048	\$ 0
Expenditures		
Commodities	<u>400</u>	<u>0</u>
Receipts over (under) expenditures	648	0
Unencumbered cash, beginning of year	<u>1,746</u>	<u>2,394</u>
Unencumbered cash, end of year	\$ <u><u>2,394</u></u>	\$ <u><u>2,394</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2k

SPECIAL PURPOSE FUNDS
CARRY CONCEALED WEAPON - 316
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Fees	\$ <u>2,407</u>	\$ <u>910</u>
Expenditures		
Contractual	<u>0</u>	<u>2,400</u>
Receipts over (under) expenditures	2,407	(1,490)
Unencumbered cash, beginning of year	<u>3,191</u>	<u>5,598</u>
Unencumbered cash, end of year	\$ <u><u>5,598</u></u>	\$ <u><u>4,108</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 21

SPECIAL PURPOSE FUNDS
COUNTY-WIDE REAPPRAISAL FUND - 321
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 503,822	\$ 433,950	\$ 437,495	\$ (3,545)
Delinquent tax	9,236	8,418	7,000	1,418
Motor vehicle tax	58,390	65,655	61,731	3,924
Payment in lieu of taxes	0	853	845	8
Recreational vehicle tax	1,224	1,418	1,304	114
16/20M vehicle tax	0	0	1,417	(1,417)
Commercial Motor Vehicle	2,488	2,740	2,575	165
Watercraft	0	0	647	(647)
MVL - rental excise tax	4	7	0	7
Service fees	8,264	12,807	3,600	9,207
	<u>583,428</u>	<u>525,849</u>	<u>\$ 516,614</u>	<u>\$ 9,235</u>
Total cash receipts				
	583,428	525,849	\$ 516,614	\$ 9,235
Expenditures				
Personnel services	461,996	523,154	\$ 499,099	\$ 24,055
Contractual services	27,283	11,993	40,385	(28,392)
Commodities	5,435	5,664	5,800	(136)
Vehicle expense	7,519	3,437	5,200	(1,763)
Operating transfer	40,000	25,000	25,000	0
	<u>542,233</u>	<u>569,248</u>	<u>\$ 575,484</u>	<u>\$ (6,236)</u>
Total expenditures				
	542,233	569,248	\$ 575,484	\$ (6,236)
Receipts over (under) expenditures	41,195	(43,399)		
Unencumbered cash, beginning of year	47,724	88,919		
Prior year cancelled encumbrances	<u>0</u>	<u>5,500</u>		
Unencumbered cash, end of year	\$ <u>88,919</u>	\$ <u>51,020</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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Fees		
Motor vehicle registration fees	\$ 339,554	\$ 337,251
Lien holder fees	5,147	5,162
Drivers license fees	19,971	18,261
Tag recovery fee	30	12
Miscellaneous	<u>2,975</u>	<u>2,800</u>
Total cash receipts	<u>367,677</u>	<u>363,486</u>
Expenditures		
Personnel services	334,846	337,083
Contractual services	27,997	13,628
Commodities	4,110	11,962
Vehicle expense	<u>724</u>	<u>813</u>
Total expenditures	<u>367,677</u>	<u>363,486</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>

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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ <u>10,320</u>	\$ <u>10,000</u>
Expenditures		
Contractual	<u>2,200</u>	<u>0</u>
Receipts over (under) expenditures	8,120	10,000
Unencumbered cash, beginning of year	<u>15,701</u>	<u>23,821</u>
Unencumbered cash, end of year	\$ <u><u>23,821</u></u>	\$ <u><u>33,821</u></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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Delinquent tax	\$ 0	\$ 0
Expenditures		
Other	<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><u>\$ 401</u></u>	<u><u>\$ 401</u></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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</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	\$ 765,529	\$ 729,637	\$ 735,276	\$ (5,639)
Delinquent tax	14,248	13,038	10,000	3,038
Motor vehicle tax	90,812	99,775	93,764	6,011
Recreational/ Commercial/ Watercraft	1,902	2,155	1,980	175
16/20M vehicle tax	0	0	2,152	(2,152)
Commercial Motor Vehicle	3,945	4,164	3,912	252
Watercraft	0	0	982	(982)
Payment in lieu of taxes	0	1,435	1,438	(3)
MVL - rental excise tax	7	11	5	6
	<u>876,443</u>	<u>850,215</u>	<u>\$ 849,509</u>	<u>\$ 706</u>
Expenditures				
Contractual services	3,900	40,761	\$ 45,000	\$ (4,239)
Commodities	0	1,262	13,000	(11,738)
Capital Outlay	0	4,036	0	4,036
Operating transfers	<u>861,600</u>	<u>811,941</u>	<u>800,000</u>	<u>11,941</u>
	<u>865,500</u>	<u>858,000</u>	<u>\$ 858,000</u>	<u>\$ 0</u>
Receipts over (under) expenditures	10,943	(7,785)		
Unencumbered cash, beginning of year	<u>49,513</u>	<u>60,456</u>		
Unencumbered cash, end of year	\$ <u>60,456</u>	\$ <u>52,671</u>		

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2q**

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

For Year Ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Cost Share Revenue	\$ 0	\$ 26,000
Operating transfers	<u>26,000</u>	<u>26,000</u>
Total cash receipts	<u>26,000</u>	<u>52,000</u>
Expenditures		
Contractual	<u>0</u>	<u>41,855</u>
Receipts over (under) expenditures	26,000	10,145
Unencumbered cash, beginning of year	<u>226,000</u>	<u>252,000</u>
Unencumbered cash, end of year	\$ <u><u>252,000</u></u>	\$ <u><u>262,145</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2r

**SPECIAL PURPOSE FUNDS
ROAD & BRIDGE SPECIAL MACHINERY FUND - 331
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For Year Ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Operating transfers	\$ 299,029	\$ 0
Misc. Revenues	<u>0</u>	<u>19,284</u>
Total cash receipts	<u>299,029</u>	<u>19,284</u>
Expenditures		
Capital Expenditures	<u>115,603</u>	<u>356,530</u>
Receipts over (under) expenditures	183,426	(337,246)
Unencumbered cash, beginning of year	<u>409,974</u>	<u>593,400</u>
Unencumbered cash, end of year	<u><u>\$ 593,400</u></u>	<u><u>\$ 256,154</u></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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		2019		Variance Over (Under)	
	2018 Actual	Actual	Budget		
Cash receipts					
Fees	\$ 51,686	\$ 54,114	\$ 50,000	\$ 4,114	
Operating transfers	<u>140,000</u>	<u>25,000</u>	<u>75,000</u>	<u>(50,000)</u>	
Total cash receipts	<u>191,686</u>	<u>79,114</u>	<u>\$ 125,000</u>	<u>\$ (45,886)</u>	
Expenditures					
Personnel services	7,336	0	\$ 0	\$ 0	
Contractual services	111,539	112,835	125,000	(12,165)	
Commodities	1,657	8,889	70,000	(61,111)	
Capital outlay	<u>83,529</u>	<u>278,850</u>	<u>265,000</u>	<u>13,850</u>	
Total expenditures	<u>204,061</u>	<u>400,574</u>	<u>\$ 460,000</u>	<u>\$ (59,426)</u>	
Receipts over (under) expenditures	(12,375)	(321,460)			
Unencumbered cash, beginning of year	<u>584,132</u>	<u>571,757</u>			
Unencumbered cash, end of year	<u>\$ 571,757</u>	<u>\$ 250,297</u>			

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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Operating transfers	\$ 250,000	\$ 275,000	\$ <u>367,950</u>	\$ <u>(92,950)</u>
Expenditures				
Contractual services	197,644	213,710	\$ 212,000	\$ 1,710
Commodities	1,935	34,641	6,450	28,191
Capital outlay	<u>34,045</u>	<u>26,934</u>	<u>156,400</u>	<u>(129,466)</u>
Total expenditures	<u>233,624</u>	<u>275,285</u>	\$ <u>374,850</u>	\$ <u>(99,565)</u>
Receipts over (under) expenditures	16,376	(285)		
Unencumbered cash, beginning of year	<u>13,420</u>	<u>29,796</u>		
Unencumbered cash, end of year	\$ <u>29,796</u>	\$ <u>29,511</u>		

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, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 850,000	\$ 50,000
Miscellaneous	<u>28,742</u>	<u>20,006</u>
Total cash receipts	<u>878,742</u>	<u>70,006</u>
Expenditures		
Contractual services	23,344	21,196
Commodities	4,815	9,132
Capital outlay	83,363	45,164
Operating transfers	<u>446,427</u>	<u>95,547</u>
Total expenditures	<u>557,949</u>	<u>171,039</u>
Receipts over (under) expenditures	320,793	(101,033)
Unencumbered cash, beginning of year	1,309,332	1,630,125
Prior year cancelled encumbrances	<u>0</u>	<u>3,377</u>
Unencumbered cash, end of year	\$ <u><u>1,630,125</u></u>	\$ <u><u>1,532,469</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2v

SPECIAL PURPOSE FUNDS
SPECIAL RETIREMENT - 337
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 0	\$ 50,000
Expenditures		
Other	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	50,000
Unencumbered cash, beginning of year	<u>300,000</u>	<u>300,000</u>
Unencumbered cash, end of year	<u><u>\$ 300,000</u></u>	<u><u>\$ 350,000</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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 0	\$ 0
Expenditures		
Other	<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><u>46,809</u></u>	\$ <u><u>46,809</u></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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)**

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 0	\$ 0
Expenditures		
Contractual	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>34,136</u>	<u>34,136</u>
Unencumbered cash, end of year	\$ <u><u>34,136</u></u>	\$ <u><u>34,136</u></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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 7,900	\$ 7,900
Expenditures		
Contractual	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	7,900	7,900
Unencumbered cash, beginning of year	<u>25,323</u>	<u>33,223</u>
Unencumbered cash, end of year	\$ <u><u>33,223</u></u>	\$ <u><u>41,123</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2z

SPECIAL PURPOSE FUNDS
CLERK TECHNOLOGY - 360
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Miscellaneous	\$ 12,921	\$ 13,584
Expenditures		
Capital Outlay	<u>0</u>	<u>44,244</u>
Receipts over (under) expenditures	12,921	(30,660)
Unencumbered cash, beginning of year	<u>35,046</u>	<u>47,967</u>
Unencumbered cash, end of year	\$ <u><u>47,967</u></u>	\$ <u><u>17,307</u></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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2018 Actual</u>
Cash receipts		
Miscellaneous	\$ <u>12,921</u>	\$ <u>13,473</u>
Expenditures		
Contractual service	0	590
Capital outlay	<u>535</u>	<u>15,766</u>
Total expenditures	<u>535</u>	<u>16,356</u>
Receipts over (under) expenditures	12,386	(2,883)
Unencumbered cash, beginning of year	<u>38,249</u>	<u>50,635</u>
Unencumbered cash, end of year	\$ <u><u>50,635</u></u>	\$ <u><u>47,752</u></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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Miscellaneous	\$ 25	\$ 0	\$ 0	\$ 0
Sales tax	1,500	2,362	0	2,362
Rental income	<u>11,880</u>	<u>12,525</u>	<u>11,880</u>	<u>645</u>
Total cash receipts	<u>13,405</u>	<u>14,887</u>	\$ <u>11,880</u>	\$ <u>3,007</u>
Expenditures				
Contractual services	1,952	1,704	\$ 2,200	\$ (496)
Commodities	0	0	250	(250)
Operating transfers	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Total expenditures	<u>16,952</u>	<u>16,704</u>	\$ <u>17,450</u>	\$ <u>(746)</u>
Receipts over (under) expenditures	(3,547)	(1,817)		
Unencumbered cash, beginning of year	<u>11,826</u>	<u>8,279</u>		
Unencumbered cash, end of year	\$ <u>8,279</u>	\$ <u>6,462</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2cc

**SPECIAL PURPOSE FUNDS
INSURANCE REIMBURSEMENT - 405
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For Year Ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Miscellaneous	\$ <u>0</u>	\$ <u>140,107</u>
Expenditures		
Vehicle Expenses	<u>0</u>	<u>116,042</u>
Receipts over (under) expenditures	0	24,065
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>0</u></u>	\$ <u><u>24,065</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2dd

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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 569,172	\$ 710,929	\$ 713,639	\$ (2,710)
Delinquent tax	10,237	9,469	8,000	1,469
Motor vehicle tax	72,684	74,415	70,252	4,163
Recreational vehicle tax	1,884	1,951	1,838	113
16/20M vehicle tax	14	0	2,362	(2,362)
Commercial Motor Vehicle	3,720	3,680	3,418	262
Watercraft	24,981	3,359	974	2,385
Reimbursements	751	0	0	0
Proceeds from Sale of Property	0	10,350	0	10,350
Cost Share	0	1,600	5,000	(3,400)
	<u>683,443</u>	<u>815,753</u>	<u>\$ 805,483</u>	<u>\$ 10,270</u>
Expenditures				
Contractual services	332,793	332,290	\$ 529,054	\$ (196,764)
Commodities	25,563	24,746	138,063	(113,317)
Vehicle expense	38,243	15,335	80,350	(65,015)
Capital outlay	170,825	17,822	0	17,822
Operating transfers	<u>134,425</u>	<u>417,000</u>	<u>60,500</u>	<u>356,500</u>
	<u>701,849</u>	<u>807,193</u>	<u>\$ 807,967</u>	<u>\$ (774)</u>
Receipts over (under) expenditures	(18,406)	8,560		
Unencumbered cash, beginning of year	<u>47,890</u>	<u>29,484</u>		
Unencumbered cash, end of year	\$ <u>29,484</u>	\$ <u>38,044</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ee

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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>			Variance
	Actual	<u>Actual</u>	<u>Budget</u>	Over
				(Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 176,011	\$ 180,463	\$ 181,728	\$ (1,265)
Delinquent tax	3,732	3,117	0	3,117
Motor vehicle tax	24,523	25,022	23,317	1,705
Recreational vehicle tax	598	642	564	78
Commercial Motor Vehicle	538	355	638	(283)
Watercraft	0	0	521	(521)
16/20M vehicle tax	<u>0</u>	<u>0</u>	<u>308</u>	<u>(308)</u>
 Total cash receipts	 <u>205,402</u>	 <u>209,599</u>	 <u>\$ 207,076</u>	 <u>\$ 2,523</u>
 Expenditures				
Contractual services	194,042	201,803	\$ 206,803	\$ (5,000)
Commodities	0	0	1,000	(1,000)
Operating transfers	<u>13,500</u>	<u>7,500</u>	<u>7,500</u>	<u>0</u>
 Total expenditures	 <u>207,542</u>	 <u>209,303</u>	 <u>\$ 215,303</u>	 <u>\$ (6,000)</u>
 Receipts over (under) expenditures	 (2,140)	 296		
 Unencumbered cash, beginning of year	 <u>14,701</u>	 <u>12,561</u>		
 Unencumbered cash, end of year	 <u>\$ 12,561</u>	 <u>\$ 12,857</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ff

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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Miscellaneous	\$ 1,000	\$ 1,882	\$ 0	\$ 1,882
Operating transfers	<u>134,425</u>	<u>417,000</u>	<u>60,500</u>	<u>356,500</u>
Total cash receipts	<u>135,425</u>	<u>418,882</u>	<u>\$ 60,500</u>	<u>\$ 358,382</u>
Expenditures				
Commodities	0	0	\$ 137,550	\$ (137,550)
Capital outlay	<u>596,718</u>	<u>126,832</u>	<u>116,000</u>	<u>10,832</u>
Total expenditures	<u>596,718</u>	<u>126,832</u>	<u>\$ 253,550</u>	<u>\$ (126,718)</u>
Receipts over (under) expenditures	(461,293)	292,050		
Unencumbered cash, beginning of year	<u>854,738</u>	<u>393,445</u>		
Unencumbered cash, end of year	<u>\$ 393,445</u>	<u>\$ 685,495</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2gg

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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Operating Transfers	\$ 13,500	\$ 7,500	\$ 7,500	\$ 0
Expenditures				
Contractual	12,000	12,000	\$ 178,165	\$ (166,165)
Receipts over (under) expenditures	1,500	(4,500)		
Unencumbered cash, beginning of year	169,166	170,666		
Unencumbered cash, end of year	\$ 170,666	\$ 166,166		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2hh

SPECIAL PURPOSE FUNDS
SPECIAL ALCOHOL CONTROL FUND - 431
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</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				
Special alcohol tax	\$ 47,167	\$ 31,729	\$ 43,000	\$ (11,271)
Expenditures				
Contractual services	45,000	45,000	\$ 45,000	\$ 0
Receipts over (under) expenditures	2,167	(13,271)		
Unencumbered cash, beginning of year	49,407	51,574		
Unencumbered cash, end of year	\$ 51,574	\$ 38,303		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ii

**SPECIAL PURPOSE FUNDS
SPECIAL DRUG FORFEITURE FUND - 432
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)**

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Use of money and property	\$ 0	\$ 0
Expenditures		
Other	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>3,687</u>	<u>3,687</u>
Unencumbered cash, end of year	\$ <u><u>3,687</u></u>	\$ <u><u>3,687</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule ii

SPECIAL PURPOSE FUNDS
BUCYRUS LIGHTS FUND - 433
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		2019		Variance Over (Under)	
	2018 Actual	Actual	Budget		
Cash receipts					
Taxes and shared revenue					
Current tax	\$ 2,744	\$ 2,755	\$ 2,697	\$ 58	
Delinquent tax	152	296	150	146	
Motor vehicle tax	827	675	691	(16)	
16/20M vehicle tax	0	0	22	(22)	
Commercial Motor Vehicle	78	45	59	(14)	
Watercraft	0	0	4	(4)	
Total cash receipts	<u>3,801</u>	<u>3,771</u>	\$ <u>3,623</u>	\$ <u>148</u>	
Expenditures					
Contractual	<u>3,226</u>	<u>3,052</u>	\$ <u>4,475</u>	\$ <u>(1,423)</u>	
Total expenditures	<u>3,226</u>	<u>3,052</u>	\$ <u>4,475</u>	\$ <u>(1,423)</u>	
Receipts over (under) expenditures	575	719			
Unencumbered cash, beginning of year	<u>952</u>	<u>1,527</u>			
Unencumbered cash, end of year	\$ <u>1,527</u>	\$ <u>2,246</u>			

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2kk

SPECIAL PURPOSE FUNDS
HILLSDALE LIGHTS FUND - 435
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 6,291	\$ 7,480	\$ 7,527	\$ (47)
Delinquent tax	857	539	50	489
Motor vehicle tax	1,035	1,112	1,051	61
Recreational vehicle tax	23	43	24	19
16/20M vehicle tax	0	0	8	(8)
Commercial Motor Vehicle	16	11	5	6
Watercraft	0	0	10	(10)
Total cash receipts	<u>8,222</u>	<u>9,185</u>	\$ <u>8,675</u>	\$ <u>510</u>
Expenditures				
Contractual services	<u>7,373</u>	<u>6,742</u>	\$ <u>9,300</u>	\$ <u>(2,558)</u>
Total expenditures	<u>7,373</u>	<u>6,742</u>	\$ <u>9,300</u>	\$ <u>(2,558)</u>
Receipts over (under) expenditures	849	2,443		
Unencumbered cash, beginning of year	<u>1,643</u>	<u>2,492</u>		
Unencumbered cash, end of year	\$ <u>2,492</u>	\$ <u>4,935</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2II

SPECIAL PURPOSE FUNDS
SALES TAX - JAIL PROJECT - 924
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Sales tax	\$ 1,118,733	\$ 1,124,368	\$ <u>1,100,000</u>	\$ <u>24,368</u>
Expenditures				
Operating transfers	<u>1,579,782</u>	<u>878,583</u>	\$ <u>900,000</u>	\$ <u>(21,417)</u>
Receipts over (under) expenditures	(461,049)	245,785		
Unencumbered cash, beginning of year	<u>1,037,989</u>	<u>576,940</u>		
Unencumbered cash, end of year	\$ <u>576,940</u>	\$ <u>822,725</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2mm

SPECIAL PURPOSE FUNDS

1/4 CENT SALES TAX - 927

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For Year Ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>			Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Taxes and shared revenue				
Sales tax	\$ 1,118,733	\$ 1,124,368	\$ 1,100,000	\$ 24,368
 Expenditures				
Contractual	500,000	355,092	\$ 500,000	\$ (144,908)
Operating transfer	<u>575,000</u>	<u>744,908</u>	<u>600,000</u>	<u>144,908</u>
 Total expenditures	<u>1,075,000</u>	<u>1,100,000</u>	\$ <u>1,100,000</u>	\$ <u>0</u>
 Receipts over (under) expenditures	43,733	24,368		
 Unencumbered cash, beginning of year	<u>9,879</u>	<u>53,612</u>		
 Unencumbered cash, end of year	\$ <u>53,612</u>	\$ <u>77,980</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2nn

SPECIAL PURPOSE FUNDS
COMMUNITY CORRECTIONS - 984
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Grants	\$ 410,892	\$ 398,828	\$ 450,595	\$ (51,767)
Service fees	<u>23,037</u>	<u>23,235</u>	<u>25,000</u>	<u>(1,765)</u>
Total cash receipts	<u>433,929</u>	<u>422,063</u>	<u>\$ 475,595</u>	<u>\$ (53,532)</u>
Expenditures				
Personnel services	259,899	268,371	\$ 288,371	\$ (20,000)
Contractual services	161,715	154,257	146,704	7,553
Commodities	1,888	3,937	5,650	(1,713)
Capital Outlay	309	1,892	0	1,892
Vehicle expense	<u>1,413</u>	<u>2,121</u>	<u>2,796</u>	<u>(675)</u>
Total expenditures	<u>425,224</u>	<u>430,578</u>	<u>\$ 443,521</u>	<u>\$ (12,943)</u>
Receipts over (under) expenditures	8,705	(8,515)		
Unencumbered cash, beginning of year	<u>165,420</u>	<u>174,125</u>		
Unencumbered cash, end of year	<u>\$ 174,125</u>	<u>\$ 165,610</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 200

SPECIAL PURPOSE FUNDS
JUVENILE JUSTICE AUTHORITY - 985
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Grants	\$ 420,377	\$ 437,515	\$ 554,357	\$ (116,842)
Service fees	6,316	5,444	4,500	944
Miscellaneous Revenue	<u>0</u>	<u>90</u>	<u>0</u>	<u>90</u>
Total cash receipts	<u>426,693</u>	<u>443,049</u>	\$ <u>558,857</u>	\$ <u>(115,808)</u>
Expenditures				
Personnel services	361,168	364,892	\$ 402,684	\$ (37,792)
Contractual services	49,772	43,684	87,820	(44,136)
Commodities	2,329	3,941	4,250	(309)
Vehicle expense	5,011	7,521	7,199	322
Capital outlay	<u>309</u>	<u>1,078</u>	<u>0</u>	<u>1,078</u>
Total expenditures	<u>418,589</u>	<u>421,116</u>	\$ <u>501,953</u>	\$ <u>(80,837)</u>
Receipts over (under) expenditures	8,104	21,933		
Unencumbered cash, beginning of year	<u>42,105</u>	<u>50,209</u>		
Unencumbered cash, end of year	\$ <u>50,209</u>	\$ <u>72,142</u>		

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2pp**

SPECIAL PURPOSE FUNDS
JUVENILE REINVESTMENT - 986
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019 Actual
Cash receipts		
Grants	\$ 106,466	\$ 29,960
Total cash receipts	<u>106,466</u>	<u>29,960</u>
Expenditures		
Personnel services	34,789	184
Contractual services	10,637	0
Commodities	781	0
Vehicle expense	156	0
Capital outlay	<u>961</u>	<u>0</u>
Total expenditures	<u>47,324</u>	<u>184</u>
Receipts over (under) expenditures	59,142	29,776
Unencumbered cash, beginning of year	<u>0</u>	<u>59,142</u>
Unencumbered cash, end of year	\$ <u><u>59,142</u></u>	\$ <u><u>88,918</u></u>

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2qq**

SPECIAL PURPOSE FUNDS
SHERIFF'S GRANT FUNDS - 990
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Grants	\$ 0	\$ 63,424
Foundation Fundraising	<u>0</u>	<u>11,425</u>
Total cash receipts	<u>0</u>	<u>74,849</u>
Expenditures		
Commodities	0	9,425
Capital outlay	<u>0</u>	<u>63,424</u>
Total expenditures	<u>0</u>	<u>72,849</u>
Receipts over (under) expenditures	0	2,000
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>
Unencumbered cash, end of year	<u>\$ 0</u>	<u>\$ 2,000</u>

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2rr**

SPECIAL PURPOSE FUNDS
COPS FOR TOTS - 993
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ <u>17,493</u>	\$ <u>19,025</u>
Total cash receipts	<u>17,493</u>	<u>19,025</u>
Expenditures		
Contractual services	7,074	6,335
Commodities	<u>12,978</u>	<u>18,009</u>
Total expenditures	<u>20,052</u>	<u>24,344</u>
Receipts over (under) expenditures	(2,559)	(5,319)
Unencumbered cash, beginning of year	<u>41,144</u>	<u>38,585</u>
Unencumbered cash, end of year	\$ <u><u>38,585</u></u>	\$ <u><u>33,266</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ss

**SPECIAL PURPOSE FUNDS
SHERIFF'S SUPPORT PROGRAM - 994
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)**

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ <u>4,980</u>	\$ <u>4,605</u>
Expenditures		
Contractual	824	0
Commodities	<u>3,410</u>	<u>2,988</u>
Total expenditures	<u>4,234</u>	<u>2,988</u>
Receipts over (under) expenditures	746	1,617
Unencumbered cash, beginning of year	<u>7,123</u>	<u>7,869</u>
Unencumbered cash, end of year	\$ <u><u>7,869</u></u>	\$ <u><u>9,486</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2tt

**SPECIAL PURPOSE FUNDS
SMALL BUSINESS GRANT - 998
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)**

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ <u>5,750</u>	\$ <u>0</u>
Expenditures		
Contractual	<u>1,750</u>	<u>21,471</u>
Receipts over (under) expenditures	4,000	(21,471)
Unencumbered cash, beginning of year	<u>17,471</u>	<u>21,471</u>
Unencumbered cash, end of year	\$ <u><u>21,471</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2uu

SPECIAL PURPOSE FUNDS
JAIL PRISONER COMMISSARY - 0309
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2019

	<u>2019</u> <u>Actual</u>
Cash receipts	
Commissions on Commissary Sales/ Inmate Funds	\$ <u>112,895</u>
Expenditures	
Contractual/ Inmate Reimbursement	<u>98,898</u>
Receipts over (under) expenditures	13,997
Unencumbered cash, beginning of year	<u>47,322</u>
Unencumbered cash, end of year	\$ <u><u>61,319</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2vv

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, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

		2019		Variance Over (Under)	
	2018 Actual	Actual	Budget		
Cash receipts					
Taxes and shared revenue					
Current tax	\$ 539,802	\$ 280,809	\$ 281,077	\$	(268)
Delinquent tax	21,492	12,682	20,000		(7,318)
Motor vehicle tax	132,002	70,050	65,839		4,211
Recreational vehicle tax	2,772	1,513	1,390		123
16/20M vehicle tax	0	0	1,511		(1,511)
Commercial Motor Vehicle	5,213	2,923	2,747		176
Watercraft	0	0	690		(690)
MVL - rental excise tax	0	0	0		0
Payment in lieu of taxes	0	549	550		(1)
Operating transfer	<u>879,782</u>	<u>878,583</u>	<u>878,583</u>		<u>0</u>
 Total cash receipts	 <u>1,581,063</u>	 <u>1,247,109</u>	 <u>\$ 1,252,387</u>	 <u>\$</u>	 <u>(5,278)</u>
 Expenditures					
Principal	966,667	691,000	\$ 691,000	\$	0
Interest	641,926	616,936	616,936		0
Fees	<u>715</u>	<u>2</u>	<u>100,000</u>		<u>(99,998)</u>
 Total expenditures	 <u>1,609,308</u>	 <u>1,307,938</u>	 <u>\$ 1,407,936</u>	 <u>\$</u>	 <u>(99,998)</u>
 Receipts over (under) expenditures	 (28,245)	 (60,829)			
 Unencumbered cash, beginning of year	 <u>372,999</u>	 <u>344,754</u>			
 Unencumbered cash, end of year	 <u>\$ 344,754</u>	 <u>\$ 283,925</u>			

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ww

CAPITAL PROJECT FUNDS
NEW PROJECTS - 450
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
	Actual	Actual
Cash receipts		
Grant	\$ 10,236	\$ 305,125
Miscellaneous	311,000	10,353
Operating transfer	<u>2,704,601</u>	<u>2,863,427</u>
Total cash receipts	<u>3,025,837</u>	<u>3,178,905</u>
Expenditures		
Contractual Services	600	2,000
Capital outlay	<u>3,147,981</u>	<u>3,753,263</u>
Total expenditures	<u>3,148,581</u>	<u>3,755,263</u>
Receipts over (under) expenditures	(122,744)	(576,358)
Unencumbered cash, beginning of year	3,584,522	3,505,644
Prior year cancelled encumbrance	<u>43,866</u>	<u>7,816</u>
Unencumbered cash, end of year	\$ <u><u>3,505,644</u></u>	\$ <u><u>2,937,102</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2xx

CAPITAL PROJECT FUNDS
800 MHz RADIO SYSTEM - 909
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	2018	2019
	<u>Actual</u>	<u>Actual</u>
Cash receipts		
Investment Income	\$ 0	\$ 6,204,187
Grant Revenue	0	284,273
Operating transfer	<u>685,000</u>	<u>1,679,420</u>
Total cash receipts	<u>685,000</u>	<u>8,167,880</u>
Expenditures		
Commodities	0	242,151
Capital outlay	<u>82,200</u>	<u>8,031,089</u>
Total expenditures	<u>82,200</u>	<u>8,273,240</u>
Receipts over (under) expenditures	602,800	(105,360)
Unencumbered cash, beginning of year	0	602,800
Prior Year Cancelled Encumbrances	<u>0</u>	<u>14,337</u>
Unencumbered cash, end of year	\$ <u><u>602,800</u></u>	\$ <u><u>511,777</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2yy

CAPITAL PROJECT FUNDS
JAIL CONSTRUCTION - 904
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2019
(With Comparative Actual totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Interest	\$ 988	\$ 0
Operating transfer	<u>700,000</u>	<u>0</u>
Total cash receipts	<u>700,988</u>	<u>0</u>
Expenditures		
Contractual Services	19,784	0
Commodities	22,010	0
Capital outlay	134,136	300,943
Transfers out	<u>300,000</u>	<u>0</u>
Total expenditures	<u>475,930</u>	<u>300,943</u>
Receipts over (under) expenditures	225,058	(300,943)
Unencumbered cash, beginning of year	21,770	395,534
Prior year cancelled encumbrances	<u>148,706</u>	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>395,534</u></u>	\$ <u><u>94,591</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, 2019

<u>Fund</u>	<u>Beginning Cash</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Cash</u>
Off County System				
Emergency Medical Services	\$ 0	\$ 1,129,580	\$ 1,129,580	\$ 0
County Clerk	25	9,441	9,441	25
District Court	310,774	1,511,325	1,332,977	489,122
Health Department	0	288,528	288,528	0
Law Library	25,920	17,288	15,515	27,693
Subtotal of accounts	\$ 336,719	\$ 2,956,162	\$ 2,776,041	\$ 516,840
On County System				
Zoning escrow	5,600	0	0	5,600
Escrow	22,700	53,511	2,350	73,861
Insurance tax lien	4,744	0	4,744	0
Sub-division escrow	7,353	42,675	0	50,028
Airport Escrow	2,400	300	300	2,400
Hillsdale improvement	0	7,250	7,250	0
Returned checks	(21,879)	49,985	55,037	(26,931)
Neighborhood revitalization	0	39,504	39,504	0
Current taxes	30,195,278	1,926,542	76,997	32,044,823
Auto taxes	1,210,047	113,725	82,938	1,240,834
Bankruptcy tax payments	420	528	0	948
Recreational vehicle	23,490	1,297	1,881	22,906
Commercial motor vehicle registration	6,700	19,170	13,037	12,833
Payment in lieu of tax	61,832	(41,778)	0	20,054
Tax foreclosure sales	27,365	92,273	92,393	27,245
Advance tax	6,643	30,281	17,942	18,982
County redemption	273,845	41,385	0	315,230
Delinquent personal property tax	8,235	(11)	0	8,224
Mineral production/severance tax	2,877	159	0	3,036
Long & Short & Change Checks	884	120,205	121,191	(102)
Prisoner cash bonds	100	57,470	57,570	0
State Funds	167,531	5,400,351	5,351,317	216,565
Tax Distribution				
Cities	(37)	7,433,023	7,433,023	(37)
Townships	0	65,768	65,768	0
Schools	801	25,441,140	25,442,404	(463)
Library	0	1,094,738	1,094,738	0
Extension District	0	341,839	341,839	0
Cemeteries	0	66,853	66,853	0
Recreation commissions	0	400,646	400,646	0
Watershed	0	16,511	16,511	0
	\$ 32,343,648	\$ 45,771,502	\$ 43,562,274	\$ 34,552,876

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, 2019, and the related notes to the financial statements, which comprise the County's regulatory basis financial statements, and have issued our report thereon June 17, 2020. 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.

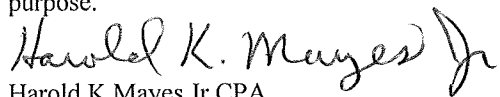
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did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

A handwritten signature in black ink that reads "Harold K. Mayes Jr." in a cursive script.

Harold K Mayes Jr CPA
Agler & Gaeddert Chartered
Ottawa, Kansas
June 17, 2020