

MIAMI COUNTY, KANSAS
Paola, Kansas

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

December 31, 2017

MIAMI COUNTY, KANSAS

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INDEPENDENT AUDITOR'S REPORT

County Commissioners
Miami County, Paola, Kansas

Report on Financial Statement

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Miami County, Kansas and related municipal entity, as of and for the year ended December 31, 2017 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, 2017, 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, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds and reconciliation of 2016 tax rolls (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2018 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, 2016 (not presented herein), and have issued our report thereon dated June 26, 2017, which contains an unmodified opinion on the basic financial statement. The 2016 basic financial statement and our 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://da.ks.gov/ar/muniserv/>. The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the basic financial statement. Such 2016 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 2016 basic financial statement or to the 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 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note C.

Agler & Gaeddert, Chartered

Agler & Gaeddert, Chartered
June 26, 2018

Miami County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2017

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>
Governmental type funds				
General Fund	\$ 3,372,851	\$ 0	\$ 17,754,062	\$ 17,429,348
Special Purpose Funds				
Road and Bridge	1,519,730	0	7,331,661	7,366,107
Solid Waste	152,457	0	18,000	26,947
County Fuel System	231,977	0	463,014	469,732
Club Estates #1 Sewer	29,754	0	8,053	15,999
Club Estates #1 Lights	4,016	0	0	1,035
Walnut Creek #3 Sewer	35,353	0	15,728	24,318
Bucyrus Sewer	10,393	0	41,475	42,098
911 Emergency Wireless	141,017	0	236,620	264,203
Law Enforcement Trust	872	0	874	0
Carry Concealed Weapon	2,041	0	1,625	475
County Wide Reappraisal	50,155	0	530,001	532,432
Motor Vehicle Operating	0	0	361,781	361,781
Offender Registration	10,528	0	9,540	4,367
Special Building	401	0	0	0
Special Bridge	44,982	0	804,531	800,000
Special Economic Development Reserve	200,000	0	26,000	0
Road and Bridge Special Machinery	287,562	0	135,000	12,588
Equipment Reserve	299,684	0	332,150	47,702
Special Technology	7,839	0	300,000	294,419
Special Building Improvement	797,973	0	848,229	336,870
Special Retirement	200,000	0	100,000	0
Special Tax Refund	46,809	0	0	0
Club Estate Sewer Reserve	35,076	0	0	940
Walnut Creek Sewer Reserve	17,424	0	7,900	0
Clerk Technology	27,008	0	13,038	5,000
Treasurer Technology	26,168	0	13,038	957
Airport Hangar	9,069	0	12,435	9,679
Fire District No. 1 Maintenance	27,722	1,700	646,323	627,855
Fire District No. 2 Maintenance	12,782	0	195,998	194,079
Fire District No. 1 Special Machinery	816,781	30,932	246,428	239,403
Fire District No. 2 Special Machinery	164,746	0	7,500	3,080
Special Alcohol Control	52,042	0	42,365	45,000
Special Drug Forfeiture	3,687	0	0	0
Bucyrus Lights	616	0	4,153	3,817
Hillsdale Lights	3,067	0	7,301	8,725
Sales tax - Jail Project	845,672	0	1,073,200	880,883
1/4 Cent Sales Tax	36,679	0	1,073,200	1,100,000
Community Corrections	134,388	0	451,866	420,833
Juvenile Justice Authority	64,913	0	390,409	413,217
Cops for Tots	28,716	0	24,021	11,593
Sheriff's Support Program	5,658	0	5,020	3,555
Small Business Grant	9,471	0	9,250	1,250

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>	
\$ 3,697,565	\$ 584,103	\$ 4,281,668	
1,485,284	280,639	1,765,923	Composition of ending cash
143,510	4,688	148,198	Cash on hand and checks \$ 1,600
225,259	23,557	248,816	Bank deposits
21,808	1,171	22,979	Checking/Savings 48,589,191
2,981	103	3,084	Schedule 3 accounts not on books <u>196,549</u>
26,763	257	27,020	Total cash and investments 48,787,340
9,770	1,847	11,617	Agency funds per
113,434	8,978	122,412	Schedule 3 <u>(30,680,712)</u>
1,746	0	1,746	
3,191	0	3,191	\$ <u>18,106,628</u>
47,724	30,289	78,013	
0	5,090	5,090	
15,701	0	15,701	
401	0	401	
49,513	7,761	57,274	
226,000	0	226,000	
409,974	0	409,974	
584,132	391	584,523	
13,420	39,048	52,468	
1,309,332	10,860	1,320,192	
300,000	0	300,000	
46,809	0	46,809	
34,136	0	34,136	
25,324	0	25,324	
35,046	0	35,046	
38,249	0	38,249	
11,825	116	11,941	
47,890	67,832	115,722	
14,701	0	14,701	
854,738		854,738	
169,166	0	169,166	
49,407	0	49,407	
3,687	0	3,687	
952	291	1,243	
1,643	664	2,307	
1,037,989	0	1,037,989	
9,879	361,700	371,579	
165,421	17,045	182,466	
42,105	9,719	51,824	
41,144	3,446	44,590	
7,123	0	7,123	
17,471	0	17,471	

The accompanying notes are an integral part of this statement.

Miami County, Kansas

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

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>
Bond and Interest Funds				
Bond and interest	\$ 498,546	\$ 0	\$ 1,991,471	\$ 2,117,018
Capital Projects Funds				
New Projects	2,383,843	19,472	2,261,712	1,080,506
Jail Construction	<u>421,973</u>	<u>23,426</u>	<u>317,272</u>	<u>740,901</u>
Total reporting entity (excluding agency funds)	<u>\$ 13,062,970</u>	<u>\$ 75,530</u>	<u>\$ 38,102,993</u>	<u>\$ 35,937,462</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>
\$ 372,999	\$ 0	\$ 372,999
3,584,521	187,166	3,771,687
<u>21,770</u>	<u>1,138,365</u>	<u>1,160,135</u>
<u>\$ 15,321,502</u>	<u>\$ 2,785,126</u>	<u>\$ 18,106,628</u>

The accompanying notes are an integral part of this statement.

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

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, 2017

NOTE C. BASIS OF ACCOUNTING

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

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

NOTE D. BUDGETARY INFORMATION

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for 2017.

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, 2017

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	Sheriff Grant
Motor Vehicle Operating	Special Tax	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	Treasurer Technology
Road & Bridge Special Machinery		

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, 2017.

At December 31, 2017, the carrying amount of the County's bank deposits was \$47,787,340 (which includes petty cash funds) and the bank balance was \$47,304,880. The bank balance was held by three banks resulting in a concentration of credit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$523,777 was covered by federal depository insurance and \$46,781,103 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, 2017

NOTE F. LONG-TERM DEBT

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
Revenue Bonds:				
Series 2010A	1.50-2.50%	03/01/10	3,755,000	09/01/17
Series 2013	2.00-2.90%	07/24/13	1,355,000	09/01/23
Series 2014	2.00-3.65%	09/01/14	10,000,000	09/01/39
Series 2015-A	2.00-3.25%	04/23/15	284,000	09/01/30
Series 2015-B	2.00-4.00%	12/30/15	8,120,000	09-01-45
Series 2016	2.00-2.125%	06/01/16	2,350,000	09/01/24

Revolving Loan				
KDOT Loan	3.98%	07/09/09	1,320,000	08/01/14

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance /End of Year</u>	<u>Interest Paid</u>
Revenue Bonds:					
Series 2010A	490,000	0	490,000	0	12,250
Series 2013	545,000	0	80,000	465,000	13,038
Series 2014	9,320,000	0	305,000	9,015,000	275,108
Series 2015-A	271,000	0	16,000	255,000	7,062
Series 2015-B	8,055,000	0	0	8,055,000	300,775
Series 2016	2,350,000	0	260,000	2,090,000	58,946

Revolving Loan					
KDOT Loan	560,785	0	275,118	285,667	22,319

\$ 21,591,785	\$ 0	\$ 1,426,118	\$ 20,165,667	\$ 689,498
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Principal:	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenue Bonds \$	665,000	\$ 675,000	\$ 615,000	\$ 775,000	\$ 923,000
KDOT Loans	285,667	0	0	0	0

\$ 950,667	\$ 675,000	\$ 615,000	\$ 775,000	\$ 923,000
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	<u>2023-2027</u>	<u>2028-2032</u>	<u>2033-2037</u>	<u>2038-2042</u>	<u>2043-2045</u>	<u>Total</u>
Revenue Bonds: \$	2,867,000	\$ 2,630,000	\$ 3,345,000	\$ 4,265,000	\$ 3,120,000	\$ 19,880,000
KDOT Loans	0	0	0	0	0	285,667
\$	2,867,000	\$ 2,630,000	\$ 3,345,000	\$ 4,265,000	\$ 3,120,000	\$ 20,165,667

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE F. LONG-TERM DEBT - continued

Interest:	2018	2019	2020	2021	2022	
Revenue Bonds \$	630,556	\$ 616,936	\$ 603,116	\$ 588,536	\$ 573,959	
KDOT Loans	11,370	0	0	0	0	
	<u>\$ 641,926</u>	<u>\$ 616,936</u>	<u>\$ 603,116</u>	<u>\$ 588,536</u>	<u>\$ 573,959</u>	
	2023-2027	2028-2032	2033-2037	2038-2042	2043-2045	Total
Revenue Bonds: \$	2,624,699	\$ 2,260,640	\$ 1,785,899	\$ 1,129,830	\$ 253,600	\$ 11,067,771
KDOT Loans	0	0	0	0	0	11,370
	<u>\$ 2,624,699</u>	<u>\$ 2,260,640</u>	<u>\$ 1,785,899</u>	<u>\$ 1,129,830</u>	<u>\$ 253,600</u>	<u>\$ 11,079,141</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, 2017, the statutory limit for the County was in excess of \$12,342,217 providing a debt margin of \$12,342,217.

NOTE G. CAPITAL PROJECTS

Project Name	Authorization	Expenditures
Culvert Replacement Waverly Rd s/o R&B	\$ 75,000	\$ 60,588
Bridge FAS 390 Hedge Lane s/o 311th St.	1,950,000	85,109
BR D-1.1 N/O 399th on Indianapolis	200,000	19,511
Bridge 15-B.9 287th St w/o Pressonville Rd	150,000	20,780
Bridge T-18.2 Replacement	825,000	1,061
Bridge 11-B.2 319th Street	385,000	19,460
Paola EMS Station Building Addition	80,000	4,078
Bridge F.8-23.8 217TH St .7 mi w/o Waverly Road	190,000	20,300
Bridge 5.5-J.5 363rd St .5 mi w/o Harmony Road	200,000	30,645
Culvert - Hospital Dr 0.3 mi n/o 255th Street	150,000	19,160
Culvert Replacement/Rehab 263rd E/O Jingo	91,000	53,342
Bridge 18-Q.6 263rd St e/o Somerset	883,000	61
Obstruction Survey and Evaluation	39,400	19,136
Miami County Detention Center	19,887,095	17,872,893

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

Transfers from:	Transfers to:	Statutory Authority	Amount
General Fund	Bucyrus Sewer	K.S.A. 19-120	\$ 3,000
General Fund	Special Economic Development	K.S.A. 19-119	32,000
General Fund	Equipment Reserve	K.S.A. 19-119	26,500
General Fund	Special Technology	K.S.A. 19-119	410,000
General Fund	Special Building Improvement	K.S.A. 19-119	260,000
General Fund	Special Retirement	K.S.A. 19-119	55,000
General Fund	New Projects	K.S.A. 19-120	158,500
County-Wide Reappraisal	Equipment Reserve	K.S.A. 19-120	5,000
1/4 Cent Sales Tax	New Projects	K.S.A. 12-197	693,166
Fire District No. 1 Maintenance	Fire District No. 1 Special Machinery	K.S.A. 19-119	315,532
Fire District No. 2 Maintenance	Fire District No. 2 Special Machinery	K.S.A. 19-120	7,500
Equipment Reserve	New Projects	K.S.A. 19-120	30,000
Road & Bridge	New Projects	K.S.A. 19-120	250,000
Special Bridge	New Projects	K.S.A. 19-120	723,085
Bucyrus Sewer	General Fund	K.S.A. 19-120	3,000
Airport Hanger	Bond & Interest	K.S.A. 19-120	7,500
Sales Tax - Jail	Bond & Interest	K.S.A. 19-120	842,843
Equipment Reserve	Equipment Reserve	K.S.A. 19-120	30,000
New Projects	New Projects	K.S.A. 19-120	712,483

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, 2017

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, 2017 was \$32,994.

The accrued leave liability as of December 31, 2017 was \$2,358,811. However, there is no accrual for vacation or sick leave in these financial statements.

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

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

Operating Leases:

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

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

The rental expense for the year ended December 31, 2017 was \$58,442.

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, 2017. Effective January 1, 2016, 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 with a 0% moratorium for the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the KPERS and 19.03% for KP&F for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$610,382 for KPERS and \$623,918 for KP&F for the year ended December 31, 2017.

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE J. DEFINED BENEFIT PENSION PLAN - continued

Net Pension Liability

At December 31, 2017 the County's proportionate share of the collective net pension liability reported to KPERS was \$5,753,555 and \$6,097,212 for KP&F. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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.

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. RISK MANAGEMENT

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

NOTE L. OTHER INFORMATION

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

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

The County is not aware of any statutory violations for the year ended December 31, 2017.

Subsequent Events: The County evaluated subsequent events through June 26, 2018, 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, 2017

	<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	\$ 19,313,551	0	\$ 19,313,551	\$ 17,429,348	\$ (1,884,203)
Special Purpose Fund					
Road and Bridge	7,619,300	0	7,619,300	7,366,107	(253,193)
Solid Waste	30,000	0	30,000	26,947	(3,053)
County Fuel System	790,500	0	790,500	469,732	(320,768)
Club Estates #1 Sewer	16,300	0	16,300	15,999	(301)
Club Estates #1 Lights	1,500	0	1,500	1,035	(465)
Walnut Creek #3 Sewer	35,000	0	35,000	24,318	(10,682)
Bucyrus Sewer	48,300	0	48,300	42,098	(6,202)
911 Emergency Wireless	565,000	0	565,000	264,203	(300,797)
County Wide Reappraisal	554,759	0	554,759	532,432	(22,327)
Special Bridge	800,000	0	800,000	800,000	0
Equipment Reserve	218,850	0	218,850	47,702	(171,148)
Special Technology	473,271	0	473,271	294,419	(178,852)
Airport Hangar	11,050	0	11,050	9,679	(1,371)
Fire District					
No. 1 Maintenance	660,300	0	660,300	627,855	(32,445)
No. 2 Maintenance	205,079	0	205,079	194,079	(11,000)
No. 1 Special Machinery	306,200	0	306,200	239,403	(66,797)
No. 2 Special Machinery	172,246	0	172,246	3,080	(169,166)
Special Alcohol Control	45,000	0	45,000	45,000	0
Bucyrus Lights	4,100	0	4,100	3,817	(283)
Hillsdale Lights	9,300	0	9,300	8,725	(575)
Sales tax - Jail Project	880,883	0	880,883	880,883	0
1/4 Cent Sales Tax	1,100,000	0	1,100,000	1,100,000	0
Community Corrections	494,311	0	494,311	420,833	(73,478)
Juvenile Justice Authority	459,328	0	459,328	413,217	(46,111)
Bond and Interest Fund					
Bond and interest	2,217,019	0	2,217,019	2,117,018	(100,001)
Capital Project Funds					
New Projects	3,475,000	0	3,475,000	1,080,506	(2,394,494)

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, 2017

(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		2017		Variance Over (Under)
	2016	Actual	Budget	
Cash receipts				
Taxes and shared revenue	Actual	Actual	Budget	(Under)
Ad Valorem tax	\$ 10,901,170	\$ 12,329,004	\$ 12,312,669	\$ 16,335
Delinquent tax	200,265	206,665	200,000	6,665
Motor vehicle tax	1,327,576	1,411,749	1,316,893	94,856
Recreational/ Commercial/ Watercraft	27,600	29,808	26,047	3,761
16/20M vehicle tax	26,463	32,586	29,017	3,569
Commercial vehicle	65,760	58,367	55,083	3,284
Watercraft	0	0	5,716	(5,716)
MV Antique	0	0	4,500	(4,500)
MVL - rental excise tax	262	83	0	83
Mineral tax	0	(121)	8,000	(8,121)
Local alcoholic liquor fund	15,250	13,328	18,000	(4,672)
Local sales tax	636,052	664,796	600,000	64,796
In lieu of taxes	40,311	43,942	35,500	8,442
Licenses, Permits and Fees				
Licenses, permits and fees	845,626	658,302	944,400	(286,098)
Fees for services	436,702	459,589	0	459,589
Charges for services				
Emergency medical services	981,612	952,229	1,100,000	(147,771)
Fuel sales	116,121	107,756	160,000	(52,244)
Rent	57,769	64,091	59,750	4,341
Restitution	125	47	0	47
Seizures	78	0	0	0
Interest on investments	120,697	128,398	105,000	23,398
Penalties & interest	114,147	153,713	150,000	3,713
Grants	252,386	254,007	349,223	(95,216)
Miscellaneous	147,039	175,685	26,550	149,135
Reimbursements	26,494	5,566	43,000	(37,434)
Transfers in	3,000	0	0	0
Open records copies	3,743	4,472	0	4,472
Total cash receipts	<u>16,346,248</u>	<u>17,754,062</u>	\$ <u>17,549,348</u>	\$ <u>204,714</u>
Expenditures				
Administration	190,201	204,037	\$ 204,324	\$ (287)
Human resources	153,850	161,490	171,100	(9,610)
Information systems	116,087	117,597	131,300	(13,703)
Building & grounds	270,792	270,819	302,551	(31,732)
Appraisal	70,341	59,637	75,930	(16,293)
Building inspection	304,760	315,390	365,150	(49,760)
Codes court	220	800	2,500	(1,700)
County attorney	387,406	381,611	415,785	(34,174)
County clerk	288,836	263,543	273,819	(10,276)
County commissioners	146,301	151,925	160,100	(8,175)
County counselor	95,683	85,390	99,240	(13,850)
County-wide services	337,434	305,299	1,661,725	(1,356,426)

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, 2017

(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		Variance Over (Under)
	2016	Actual	Budget	
Expenditures - continued	Actual	Actual	Budget	
District court	\$ 341,861	\$ 343,286	\$ 365,510	\$ (22,224)
Community health	433,172	400,478	494,236	(93,758)
Noxious weed	109,889	111,924	104,875	7,049
Household hazardous waste	10,123	14,202	14,150	52
GIS mapping/land info	88,111	92,112	98,975	(6,863)
Planning and zoning	107,622	117,150	166,005	(48,855)
Register of deeds	198,042	181,821	186,250	(4,429)
County Sheriff	2,623,450	2,598,157	2,721,304	(123,147)
Emergency management	90,201	115,793	153,631	(37,838)
Jail operations	1,544,914	1,897,176	1,772,993	124,183
Soil conservation	34,385	44,385	44,385	0
County Treasurer	220,669	236,797	256,745	(19,948)
Administrative election	77,444	35,333	184,525	(149,192)
Emergency medical services	1,971,735	2,035,064	2,090,984	(55,920)
Employee benefit	3,747,082	4,182,241	4,641,142	(458,901)
Property/casualty insurance	286,770	294,111	303,000	(8,889)
Parks and recreation	0	0	10,000	(10,000)
Prosecuting attorney training fund	2,163	6,047	5,677	370
Airport	133,435	128,116	171,900	(43,784)
Economic Development	102,842	119,978	116,445	3,533
Senior Care	183,393	193,392	193,392	0
Fair premiums	43,000	43,000	43,000	0
Fair building and maintenance	24,000	23,900	24,000	(100)
Historical Society	22,000	22,000	22,000	0
Mental health	202,555	202,555	202,555	0
Developmental disabilities	132,792	132,792	132,792	0
Operating transfers	945,000	1,540,000	929,556	610,444
Total expenditures	<u>16,038,561</u>	<u>17,429,348</u>	<u>\$ 19,313,551</u>	<u>\$ (1,884,203)</u>
 Receipts over (under) expenditures	 307,687	 324,714		
Unencumbered cash, beginning of year	3,055,646	3,372,851		
Prior year cancelled encumbrances	<u>9,518</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 3,372,851</u>	<u>\$ 3,697,565</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		2017		Variance Over (Under)
	2016 Actual	Actual	Budget	
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 3,013,338	\$ 3,429,418	\$ 3,415,461	\$ 13,957
Delinquent tax	55,750	56,926	50,000	6,926
Motor vehicle tax	361,553	392,537	363,284	29,253
Recreational/ Commercial/ Watercraft	7,565	8,290	7,185	1,105
16/20M vehicle tax	0	0	8,005	(8,005)
Community Vehicle	18,628	16,117	15,196	921
Watercraft	0	0	1,577	(1,577)
MVL - rental excise tax	62	23	0	23
In lieu of taxes	1,825	2,635	500	2,135
Special city/county gas tax	1,191,397	1,243,635	1,160,000	83,635
Local sales tax	1,908,155	1,994,387	1,825,000	169,387
Grants	217,899	0	0	0
Fees	35,048	34,071	18,550	15,521
Miscellaneous	37,280	58,406	0	58,406
Sale of property	0	0	2,500	(2,500)
Reimbursements	154,351	95,216	125,000	(29,784)
Total cash receipts	<u>7,002,851</u>	<u>7,331,661</u>	<u>\$ 6,992,258</u>	<u>\$ 339,403</u>
Expenditures				
Personnel services	1,933,549	2,029,919	\$ 2,070,100	\$ (40,181)
Contractual services	237,930	283,071	222,350	60,721
Commodities	3,070,359	3,873,202	3,718,850	154,352
Vehicle expenses	550,460	543,895	860,000	(316,105)
Capital outlay	588,506	376,020	498,000	(121,980)
Operating transfers	250,000	260,000	250,000	10,000
Total expenditures	<u>6,630,804</u>	<u>7,366,107</u>	<u>\$ 7,619,300</u>	<u>\$ (253,193)</u>
Receipts over (under) expenditures	372,047	(34,446)		
Unencumbered cash, beginning of year	1,136,983	1,519,730		
Prior year cancelled encumbrances	<u>10,700</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 1,519,730</u>	<u>\$ 1,485,284</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		2017		Variance Over (Under)	
	2016 Actual	Actual	Budget		
Cash receipts					
Fees	\$ 92,607	\$ 0	\$ 0	\$ 0	
Tires	10	0	0	0	
Rent/lease income	18,000	18,000	18,000	0	
Scrap iron	36	0	0	0	
Total cash receipts	<u>110,653</u>	<u>18,000</u>	<u>\$ 18,000</u>	<u>\$ 0</u>	
Expenditures					
Personnel services	4,378	0	\$ 0	\$ 0	
Contractual services	16,985	26,947	30,000	(3,053)	
Commodities	52	0	0	0	
Total expenditures	<u>21,415</u>	<u>26,947</u>	<u>\$ 30,000</u>	<u>\$ (3,053)</u>	
Receipts over (under) expenditures	89,238	(8,947)			
Unencumbered cash, beginning of year	<u>63,219</u>	<u>152,457</u>			
Unencumbered cash, end of year	<u>\$ 152,457</u>	<u>\$ 143,510</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Reimbursements	\$ 404,355	\$ 463,014	\$ 800,000	\$ (336,986)
Expenditures				
Contractual services	0	0	\$ 1,500	\$ (1,500)
Items for resale	390,327	357,954	781,000	(423,046)
Vehicle expense	<u>7,187</u>	<u>111,778</u>	<u>8,000</u>	<u>103,778</u>
Total expenditures	<u>397,514</u>	<u>469,732</u>	\$ <u>790,500</u>	\$ <u>(320,768)</u>
Receipts over (under) expenditures	6,841	(6,718)		
Unencumbered cash, beginning of year	<u>225,136</u>	<u>231,977</u>		
Unencumbered cash, end of year	\$ <u>231,977</u>	\$ <u>225,259</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, 2017
 (With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Special assessments	\$ 17,895	\$ 8,053	\$ 17,000	\$ (8,947)
Expenditures				
Contractual	9,556	13,512	\$ 12,400	\$ 1,112
Commodities	1,138	2,487	3,900	(1,413)
Total expenditures	10,694	15,999	\$ 16,300	\$ (301)
Receipts over (under) expenditures	7,201	(7,946)		
Unencumbered cash, beginning of year	22,553	29,754		
Unencumbered cash, end of year	\$ 29,754	\$ 21,808		

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, 2017
 (With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Miscellaneous	\$ 0	\$ 0	\$ <u>0</u>	\$ <u>0</u>
Expenditures				
Contractual services	<u>1,239</u>	<u>1,035</u>	\$ <u>1,500</u>	\$ <u>(465)</u>
Receipts over (under) expenditures	(1,239)	(1,035)		
Unencumbered cash, beginning of year	<u>5,255</u>	<u>4,016</u>		
Unencumbered cash, end of year	\$ <u>4,016</u>	\$ <u>2,981</u>		

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2g**

SPECIAL PURPOSE FUNDS
WALNUT CREEK SEWER FUND - 232
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Special assessments	\$ 34,557	\$ 15,728	\$ 35,000	\$ (19,272)
Expenditures				
Contractual services	18,039	14,909	\$ 22,600	\$ (7,691)
Commodities	3,061	1,509	4,500	(2,991)
Operating Transfers	0	7,900	7,900	0
Total expenditures	21,100	24,318	\$ 35,000	\$ (10,682)
Receipts over (under) expenditures	13,457	(8,590)		
Unencumbered cash, beginning of year	21,896	35,353		
Unencumbered cash, end of year	\$ 35,353	\$ 26,763		

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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
User fees	\$ 40,354	\$ 40,470	\$ 48,600	\$ (8,130)
Special assessments	3,853	1,155	0	1,155
Miscellaneous	0	(150)	0	(150)
Operating transfers	3,000	0	0	0
	<u>47,207</u>	<u>41,475</u>	<u>\$ 48,600</u>	<u>\$ (7,125)</u>
Expenditures				
Contractual services	33,695	35,686	\$ 40,000	\$ (4,314)
Commodities	2,849	6,412	8,300	(1,888)
Operating transfers	3,000	0	0	0
	<u>39,544</u>	<u>42,098</u>	<u>\$ 48,300</u>	<u>\$ (6,202)</u>
Receipts over (under) expenditures	7,663	(623)		
Unencumbered cash, beginning of year	<u>2,730</u>	<u>10,393</u>		
Unencumbered cash, end of year	<u>\$ 10,393</u>	<u>\$ 9,770</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
911 EMERGENCY WIRELESS - 310
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		2017		
	2016			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Fees	\$ 227,045	\$ 235,934	\$ 235,000	\$ 934
Interest on idle funds	1,427	686	1,000	(314)
	<u>228,472</u>	<u>236,620</u>	\$ <u>236,000</u>	\$ <u>620</u>
Expenditures				
Contractual services	151,349	143,772	\$ 150,000	\$ (6,228)
Capital outlay	267,323	120,431	285,000	(164,569)
Commodities	<u>0</u>	<u>0</u>	<u>130,000</u>	<u>(130,000)</u>
	<u>418,672</u>	<u>264,203</u>	\$ <u>565,000</u>	\$ <u>(300,797)</u>
Receipts over (under) expenditures	(190,200)	(27,583)		
Unencumbered cash, beginning of year	<u>331,217</u>	<u>141,017</u>		
Unencumbered cash, end of year	\$ <u>141,017</u>	\$ <u>113,434</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)**

	<u>2016 Actual</u>	<u>2017 Actual</u>
Cash receipts		
Miscellaneous	\$ 264	\$ 874
Expenditures		
Commodities	<u>618</u>	<u>0</u>
Receipts over (under) expenditures	(354)	874
Unencumbered cash, beginning of year	<u>1,226</u>	<u>872</u>
Unencumbered cash, end of year	<u><u>\$ 872</u></u>	<u><u>\$ 1,746</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Cash receipts		
Fees	\$ <u>3,087</u>	\$ <u>1,625</u>
Expenditures		
Commodities	<u>1,853</u>	<u>475</u>
Receipts over (under) expenditures	1,234	1,150
Unencumbered cash, beginning of year	<u>807</u>	<u>2,041</u>
Unencumbered cash, end of year	\$ <u><u>2,041</u></u>	\$ <u><u>3,191</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		2017		Variance Over (Under)	
	2016 Actual	Actual	Budget		
Cash receipts					
Taxes and shared revenue					
Current tax	\$ 437,530	\$ 443,070	\$ 441,203	\$ 1,867	
Delinquent tax	8,057	8,212	9,000	(788)	
Motor vehicle tax	51,073	56,005	52,732	3,273	
Payment in lieu of taxes	265	340	150	190	
Recreational vehicle tax	1,061	1,182	1,043	139	
16/20M vehicle tax	0	0	1,162	(1,162)	
Commercial Motor Vehicle	2,523	2,335	2,206	129	
Watercraft	0	0	229	(229)	
MVL - rental excise tax	10	3	10	(7)	
Service fees	11,443	16,874	8,300	8,574	
Miscellaneous	<u>465</u>	<u>1,980</u>	<u>0</u>	<u>1,980</u>	
 Total cash receipts	 <u>512,427</u>	 <u>530,001</u>	\$ <u>516,035</u>	\$ <u>13,966</u>	
 Expenditures					
Personnel services	428,889	435,972	\$ 474,329	\$ (38,357)	
Contractual services	41,778	27,245	39,280	(12,035)	
Commodities	3,096	4,461	4,650	(189)	
Capital outlay	24,500	0	0	0	
Vehicle expense	5,791	4,754	6,500	(1,746)	
Operating transfer	<u>5,000</u>	<u>60,000</u>	<u>30,000</u>	<u>30,000</u>	
 Total expenditures	 <u>509,054</u>	 <u>532,432</u>	\$ <u>554,759</u>	\$ <u>(22,327)</u>	
 Receipts over (under) expenditures	 3,373	 (2,431)			
 Unencumbered cash, beginning of year	 <u>46,782</u>	 <u>50,155</u>			
 Unencumbered cash, end of year	\$ <u>50,155</u>	\$ <u>47,724</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	<u>2016</u>	<u>2017</u>
	Actual	Actual
Cash receipts		
Fees		
Motor vehicle registration fees	\$ 332,288	\$ 338,020
Lien holder fees	5,121	5,184
Drivers license fees	16,352	16,107
Tag recovery fee	20	20
Miscellaneous	<u>1,925</u>	<u>2,450</u>
Total cash receipts	<u>355,706</u>	<u>361,781</u>
Expenditures		
Personnel services	333,718	327,898
Contractual services	12,350	28,590
Commodities	8,775	4,581
Vehicle expense	<u>863</u>	<u>712</u>
Total expenditures	<u>355,706</u>	<u>361,781</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Cash receipts		
Miscellaneous	\$ 10,220	\$ 9,540
Expenditures		
Contractual	1,800	1,800
Commodities	6,455	2,567
Operating transfers	<u>1</u>	<u>0</u>
Total expenditures	<u>8,256</u>	<u>4,367</u>
Receipts over (under) expenditures	1,964	5,173
Unencumbered cash, beginning of year	<u>8,564</u>	<u>10,528</u>
Unencumbered cash, end of year	<u>\$ 10,528</u>	<u>\$ 15,701</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	<u>2016</u> <u>Actual</u>	<u>2017</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		2017		
	2016			Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 623,091	\$ 705,405	\$ 702,523	\$ 2,882
Delinquent tax	12,514	12,261	12,000	261
Motor vehicle tax	79,877	81,272	75,069	6,203
Recreational/ Commercial/ Watercraft	1,659	1,715	1,485	230
16/20M vehicle tax	0	0	1,654	(1,654)
Commercial Motor Vehicle	3,926	3,331	3,140	191
Watercraft	0	0	326	(326)
Payment in lieu of taxes	377	542	125	417
MVL - rental excise tax	16	5	15	(10)
	<u>721,460</u>	<u>804,531</u>	<u>\$ 796,337</u>	<u>\$ 8,194</u>
Total cash receipts				
	<u>721,460</u>	<u>804,531</u>	<u>\$ 796,337</u>	<u>\$ 8,194</u>
Expenditures				
Contractual services	8,107	77,788	\$ 60,000	\$ 17,788
Commodities	113	55,808	15,500	40,308
Capital Outlay	2,210	0	0	0
Operating transfers	723,085	666,404	724,500	(58,096)
	<u>733,515</u>	<u>800,000</u>	<u>\$ 800,000</u>	<u>\$ 0</u>
Total expenditures				
	<u>733,515</u>	<u>800,000</u>	<u>\$ 800,000</u>	<u>\$ 0</u>
Receipts over (under) expenditures	(12,055)	4,531		
Unencumbered cash, beginning of year	<u>57,037</u>	<u>44,982</u>		
Unencumbered cash, end of year	\$ <u>44,982</u>	\$ <u>49,513</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, 2017

(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 32,000	\$ 26,000
Expenditures		
Other	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	32,000	26,000
Unencumbered cash, beginning of year	<u>168,000</u>	<u>200,000</u>
Unencumbered cash, end of year	\$ <u><u>200,000</u></u>	\$ <u><u>226,000</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 0	\$ 135,000
Expenditures		
Contractual	<u>0</u>	<u>12,588</u>
Receipts over (under) expenditures	0	122,412
Unencumbered cash, beginning of year	<u>287,562</u>	<u>287,562</u>
Unencumbered cash, end of year	\$ <u><u>287,562</u></u>	\$ <u><u>409,974</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Fees	\$ 58,894	\$ 52,150	\$ 50,000	\$ 2,150
Operating transfers	<u>54,000</u>	<u>280,000</u>	<u>160,000</u>	<u>120,000</u>
Total cash receipts	<u>112,894</u>	<u>332,150</u>	<u>\$ 210,000</u>	<u>\$ 122,150</u>
Expenditures				
Personnel services	9,139	12,929	\$ 12,850	\$ 79
Contractual services	23,608	4,315	45,000	(40,685)
Commodities	160	78	51,000	(50,922)
Capital outlay	85,186	380	110,000	(109,620)
Operating transfers	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Total expenditures	<u>148,093</u>	<u>47,702</u>	<u>\$ 218,850</u>	<u>\$ (171,148)</u>
Receipts over (under) expenditures	(35,199)	284,448		
Unencumbered cash, beginning of year	<u>334,883</u>	<u>299,684</u>		
Unencumbered cash, end of year	<u>\$ 299,684</u>	<u>\$ 584,132</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash receipts				
Operating transfers	\$ 410,000	\$ 300,000	\$ 463,556	\$ (163,556)
Expenditures				
Contractual services	251,804	175,303	\$ 238,216	\$ (62,913)
Commodities	25,427	22,117	47,967	(25,850)
Capital outlay	<u>137,480</u>	<u>96,999</u>	<u>187,088</u>	<u>(90,089)</u>
Total expenditures	<u>414,711</u>	<u>294,419</u>	\$ <u>473,271</u>	\$ <u>(178,852)</u>
Receipts over (under) expenditures	(4,711)	5,581		
Unencumbered cash, beginning of year	<u>12,550</u>	<u>7,839</u>		
Unencumbered cash, end of year	\$ <u>7,839</u>	\$ <u>13,420</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 260,000	\$ 809,000
Miscellaneous	<u>19,800</u>	<u>39,229</u>
Total cash receipts	<u>279,800</u>	<u>848,229</u>
Expenditures		
Contractual services	6,596	22,256
Commodities	0	14,614
Operating transfers	<u>0</u>	<u>300,000</u>
Total expenditures	<u>6,596</u>	<u>336,870</u>
Receipts over (under) expenditures	273,204	511,359
Unencumbered cash, beginning of year	<u>524,769</u>	<u>797,973</u>
Unencumbered cash, end of year	\$ <u><u>797,973</u></u>	\$ <u><u>1,309,332</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 55,000	\$ 100,000
Expenditures		
Other	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	55,000	100,000
Unencumbered cash, beginning of year	<u>145,000</u>	<u>200,000</u>
Unencumbered cash, end of year	<u><u>\$ 200,000</u></u>	<u><u>\$ 300,000</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 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>\$ 46,809</u>	<u>\$ 46,809</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2x

SPECIAL PURPOSE FUNDS
CLUB ESTATE SEWER RESERVE - 340
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Cash receipts		
Operating transfers	\$ 0	\$ 0
Expenditures		
Contractual	<u>0</u>	<u>940</u>
Receipts over (under) expenditures	0	(940)
Unencumbered cash, beginning of year	<u>35,076</u>	<u>35,076</u>
Unencumbered cash, end of year	\$ <u><u>35,076</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Cash receipts		
Operating transfers	\$ 0	\$ 7,900
Expenditures		
Contractual	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	7,900
Unencumbered cash, beginning of year	<u>17,424</u>	<u>17,424</u>
Unencumbered cash, end of year	\$ <u><u>17,424</u></u>	\$ <u><u>25,324</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 14,723	\$ 13,038
Expenditures		
Contractual	<u>0</u>	<u>5,000</u>
Receipts over (under) expenditures	14,723	8,038
Unencumbered cash, beginning of year	<u>12,285</u>	<u>27,008</u>
Unencumbered cash, end of year	\$ <u><u>27,008</u></u>	\$ <u><u>35,046</u></u>

Miami County, Kansas**Schedule 2aa**

SPECIAL PURPOSE FUNDS
TREASURER TECHNOLOGY - 361
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 14,724	\$ 13,038
Expenditures		
Contractual service	0	529
Commodities	<u>282</u>	<u>428</u>
Total expenditures	<u>282</u>	<u>957</u>
Receipts over (under) expenditures	14,442	12,081
Unencumbered cash, beginning of year	<u>11,726</u>	<u>26,168</u>
Unencumbered cash, end of year	<u>\$ 26,168</u>	<u>\$ 38,249</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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
	<u>Actual</u>			
Cash receipts				
Miscellaneous	\$ 100	\$ 25	\$ 0	\$ 25
Rental income	<u>11,815</u>	<u>12,410</u>	<u>11,880</u>	<u>530</u>
Total cash receipts	<u>11,915</u>	<u>12,435</u>	<u>\$ 11,880</u>	<u>\$ 555</u>
Expenditures				
Contractual services	1,723	2,179	\$ 3,050	\$ (871)
Commodities	0	0	500	(500)
Operating transfers	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>0</u>
Total expenditures	<u>9,223</u>	<u>9,679</u>	<u>\$ 11,050</u>	<u>\$ (1,371)</u>
Receipts over (under) expenditures	2,692	2,756		
Unencumbered cash, beginning of year	<u>6,377</u>	<u>9,069</u>		
Unencumbered cash, end of year	<u>\$ 9,069</u>	<u>\$ 11,825</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2cc

SPECIAL PURPOSE FUNDS
FIRE DISTRICT NO. 1 MAINTENANCE FUND - 413
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		2017		Variance Over (Under)
	2016 Actual	Actual	Budget	
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 518,749	\$ 556,659	\$ 550,510	\$ 6,149
Delinquent tax	9,889	8,841	8,000	841
Motor vehicle tax	67,159	67,357	63,696	3,661
Recreational vehicle tax	1,725	1,796	1,543	253
16/20M vehicle tax	0	0	2,171	(2,171)
Commercial Motor Vehicle	3,285	3,204	2,828	376
Watercraft	0	0	330	(330)
Reimbursements	0	3,672	3,000	672
Cost Share	0	4,794	500	4,294
Total cash receipts	600,807	646,323	\$ 632,578	\$ 13,745
Expenditures				
Contractual services	320,105	315,631	\$ 380,300	\$ (64,669)
Commodities	25,250	20,354	117,000	(96,646)
Vehicle expense	35,736	67,493	78,000	(10,507)
Capital outlay	2,285	49,977	65,000	(15,023)
Operating transfers	315,532	174,400	20,000	154,400
Total expenditures	698,908	627,855	\$ 660,300	\$ (32,445)
Receipts over (under) expenditures	(98,101)	18,468		
Unencumbered cash, beginning of year	125,823	27,722		
Prior year cancelled encumbrances	0	1,700		
Unencumbered cash, end of year	\$ 27,722	\$ 47,890		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2dd

SPECIAL PURPOSE FUNDS
FIRE DISTRICT NO. 2 MAINTENANCE FUND - 415
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		2017		
	2016			Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 156,403	\$ 170,792	\$ 172,489	\$ (1,697)
Delinquent tax	2,520	1,789	1,000	789
Motor vehicle tax	20,505	22,371	19,522	2,849
Recreational vehicle tax	504	528	481	47
Commercial Motor Vehicle	486	518	461	57
Watercraft	0	0	135	(135)
16/20M vehicle tax	0	0	453	(453)
Total cash receipts	<u>180,418</u>	<u>195,998</u>	<u>\$ 194,541</u>	<u>\$ 1,457</u>
Expenditures				
Contractual services	177,695	186,579	\$ 196,579	\$ (10,000)
Commodities	0	0	1,000	(1,000)
Operating transfers	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>0</u>
Total expenditures	<u>185,195</u>	<u>194,079</u>	<u>\$ 205,079</u>	<u>\$ (11,000)</u>
Receipts over (under) expenditures	(4,777)	1,919		
Unencumbered cash, beginning of year	<u>17,559</u>	<u>12,782</u>		
Unencumbered cash, end of year	\$ <u>12,782</u>	\$ <u>14,701</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ee

SPECIAL PURPOSE FUNDS
FIRE DISTRICT NO. 1 SPECIAL MACHINERY FUND - 417
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		2017		
	2016	Actual	Budget	Variance Over (Under)
	Actual			
Cash receipts				
Miscellaneous	\$ 20,225	\$ 72,028	\$ 0	\$ 72,028
Operating transfers	<u>315,532</u>	<u>174,400</u>	<u>50,000</u>	<u>124,400</u>
Total cash receipts	<u>335,757</u>	<u>246,428</u>	<u>\$ 50,000</u>	<u>\$ 196,428</u>
Expenditures				
Commodities	0	219	\$ 25,000	\$ (24,781)
Capital outlay	117,092	239,184	280,000	(40,816)
Contractual	<u>0</u>	<u>0</u>	<u>1,200</u>	<u>(1,200)</u>
Total expenditures	<u>117,092</u>	<u>239,403</u>	<u>\$ 306,200</u>	<u>\$ (66,797)</u>
Receipts over (under) expenditures	218,665	7,025		
Unencumbered cash, beginning of year	598,116	816,781		
Prior year cancelled encumbrances	<u>0</u>	<u>30,932</u>		
Unencumbered cash, end of year	<u>\$ 816,781</u>	<u>\$ 854,738</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ff

SPECIAL PURPOSE FUNDS
 FIRE DISTRICT NO. 2 SPECIAL MACHINERY FUND - 419
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		<u>2016</u>		<u>Variance</u>
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Cash receipts				
Operating Transfers	\$ 7,500	\$ 7,500	\$ <u>7,500</u>	<u>0</u>
Expenditures				
Capital outlay	<u>0</u>	<u>3,080</u>	\$ <u>172,246</u>	<u>(169,166)</u>
Receipts over (under) expenditures	7,500	4,420		
Unencumbered cash, beginning of year	<u>157,246</u>	<u>164,746</u>		
Unencumbered cash, end of year	\$ <u>164,746</u>	\$ <u>169,166</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2gg

SPECIAL PURPOSE FUNDS
SPECIAL ALCOHOL CONTROL FUND - 431
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	Variance
	<u>Actual</u>			Over
				(Under)
Cash receipts				
Taxes and shared revenue				
Special alcohol tax	\$ 43,511	\$ 42,365	\$ <u>46,000</u>	\$ <u>(3,635)</u>
 Expenditures				
Contractual services	<u>45,000</u>	<u>45,000</u>	\$ <u>45,000</u>	\$ <u>0</u>
 Receipts over (under) expenditures	(1,489)	(2,635)		
 Unencumbered cash, beginning of year	<u>53,531</u>	<u>52,042</u>		
 Unencumbered cash, end of year	\$ <u>52,042</u>	\$ <u>49,407</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2hh

SPECIAL PURPOSE FUNDS
SPECIAL DRUG FORFEITURE FUND - 432
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Cash receipts		
Use of money and property	\$ 1,848	\$ 0
Expenditures		
Other	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	1,848	0
Unencumbered cash, beginning of year	<u>1,839</u>	<u>3,687</u>
Unencumbered cash, end of year	\$ <u><u>3,687</u></u>	\$ <u><u>3,687</u></u>

Miami County, Kansas

Schedule 2ii

SPECIAL PURPOSE FUNDS
BUCYRUS LIGHTS FUND - 433
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 2,842	\$ 3,107	\$ 3,047	\$ 60
Delinquent tax	160	179	0	179
Motor vehicle tax	694	808	687	121
Recreational vehicle tax	12	(3)	11	(14)
16/20M vehicle tax	0	0	25	(25)
Commercial Motor Vehicle	82	62	89	(27)
Watercraft	<u>0</u>	<u>0</u>	<u>1</u>	<u>(1)</u>
Total cash receipts	<u>3,790</u>	<u>4,153</u>	<u>\$ 3,860</u>	<u>\$ 293</u>
Expenditures				
Contractual	<u>3,533</u>	<u>3,817</u>	<u>\$ 4,100</u>	<u>\$ (283)</u>
Total expenditures	<u>3,533</u>	<u>3,817</u>	<u>\$ 4,100</u>	<u>\$ (283)</u>
Receipts over (under) expenditures	257	336		
Unencumbered cash, beginning of year	<u>359</u>	<u>616</u>		
Unencumbered cash, end of year	<u>\$ 616</u>	<u>\$ 952</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2jj

SPECIAL PURPOSE FUNDS
HILLSDALE LIGHTS FUND - 435
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		2017		
	2016	Actual	Budget	Variance Over Over (Under)
	Actual			
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 4,632	\$ 6,326	\$ 6,490	\$ (164)
Delinquent tax	102	59	200	(141)
Motor vehicle tax	1,119	885	704	181
Recreational vehicle tax	14	27	24	3
16/20M vehicle tax	0	0	14	(14)
Commercial Motor Vehicle	33	4	0	4
Watercraft	0	0	3	(3)
	<u>5,900</u>	<u>7,301</u>	<u>\$ 7,435</u>	<u>\$ (134)</u>
Total cash receipts				
	<u>5,900</u>	<u>7,301</u>	<u>\$ 7,435</u>	<u>\$ (134)</u>
Expenditures				
Contractual services	<u>7,405</u>	<u>8,725</u>	<u>\$ 9,300</u>	<u>\$ (575)</u>
	<u>7,405</u>	<u>8,725</u>	<u>\$ 9,300</u>	<u>\$ (575)</u>
Total expenditures				
	<u>7,405</u>	<u>8,725</u>	<u>\$ 9,300</u>	<u>\$ (575)</u>
Receipts over (under) expenditures	(1,505)	(1,424)		
Unencumbered cash, beginning of year	<u>4,572</u>	<u>3,067</u>		
Unencumbered cash, end of year	\$ <u>3,067</u>	\$ <u>1,643</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2kk

SPECIAL PURPOSE FUNDS
SALES TAX - JAIL PROJECT - 924
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Sales tax	\$ 1,029,984	\$ 1,073,200	\$ 1,000,000	\$ 73,200
Interest on investments	<u>38</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total cash receipts	<u>1,030,022</u>	<u>1,073,200</u>	\$ <u>1,000,000</u>	\$ <u>73,200</u>
Expenditures				
Operating transfers	<u>842,843</u>	<u>880,883</u>	\$ <u>880,883</u>	\$ <u>0</u>
Total expenditures	<u>842,843</u>	<u>880,883</u>		
Receipts over (under) expenditures	187,179	192,317		
Unencumbered cash, beginning of year	<u>658,493</u>	<u>845,672</u>		
Unencumbered cash, end of year	\$ <u>845,672</u>	\$ <u>1,037,989</u>		

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2II**

SPECIAL PURPOSE FUNDS

1/4 CENT SALES TAX - 927

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

For Year Ended December 31, 2017

(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes and shared revenue				
Sales tax	\$ 1,029,983	\$ 1,073,200	\$ 1,075,000	\$ (1,800)
Total cash receipts	1,029,983	1,073,200	\$ 1,075,000	\$ (1,800)
Expenditures				
Contractual	399,834	600,166	\$ 500,000	\$ 100,166
Operating transfer	693,166	499,834	600,000	(100,166)
Total expenditures	1,093,000	1,100,000	\$ 1,100,000	\$ 0
Receipts over (under) expenditures	(63,017)	(26,800)		
Unencumbered cash, beginning of year	99,696	36,679		
Unencumbered cash, end of year	\$ 36,679	\$ 9,879		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2mm

SPECIAL PURPOSE FUNDS
COMMUNITY CORRECTIONS - 984
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>			Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts				
Grants	\$ 403,584	\$ 429,579	\$ 435,000	\$ (5,421)
Service fees	<u>25,229</u>	<u>22,287</u>	<u>30,000</u>	<u>(7,713)</u>
Total cash receipts	<u>428,813</u>	<u>451,866</u>	\$ <u>465,000</u>	\$ <u>(13,134)</u>
Expenditures				
Personnel services	318,703	266,525	\$ 346,176	\$ (79,651)
Contractual services	136,016	150,271	129,410	20,861
Commodities	2,203	2,548	9,025	(6,477)
Vehicle expense	<u>3,054</u>	<u>1,489</u>	<u>9,700</u>	<u>(8,211)</u>
Total expenditures	<u>459,976</u>	<u>420,833</u>	\$ <u>494,311</u>	\$ <u>(73,478)</u>
Receipts over (under) expenditures	(31,163)	31,033		
Unencumbered cash, beginning of year	165,539	134,388		
Prior year cancelled encumbrances	<u>12</u>	<u>0</u>		
Unencumbered cash, end of year	\$ <u>134,388</u>	\$ <u>165,421</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2nn

SPECIAL PURPOSE FUNDS
JUVENILE JUSTICE AUTHORITY - 985
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		Variance Over (Under)	
	<u>2016 Actual</u>	<u>Actual</u>	<u>Budget</u>		
Cash receipts					
Grants	\$ 447,533	\$ 383,604	\$ 475,000	\$ (91,396)	
Service fees	5,522	6,805	8,500	(1,695)	
Other	<u>481</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total cash receipts	<u>453,536</u>	<u>390,409</u>	\$ <u>483,500</u>	\$ <u>(93,091)</u>	
Expenditures					
Personnel services	328,900	349,583	\$ 366,043	\$ (16,460)	
Contractual services	50,395	53,359	69,035	(15,676)	
Commodities	2,679	3,336	13,250	(9,914)	
Vehicle expense	9,806	5,278	11,000	(5,722)	
Capital outlay	<u>0</u>	<u>1,661</u>	<u>0</u>	<u>1,661</u>	
Total expenditures	<u>391,780</u>	<u>413,217</u>	\$ <u>459,328</u>	\$ <u>(46,111)</u>	
Receipts over (under) expenditures	61,756	(22,808)			
Unencumbered cash, beginning of year	<u>3,157</u>	<u>64,913</u>			
Unencumbered cash, end of year	\$ <u>64,913</u>	\$ <u>42,105</u>			

See Independent Auditor's Report.

Miami County, Kansas**Schedule 200**

SPECIAL PURPOSE FUNDS
COPS FOR TOTS - 993
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Cash receipts		
Grants	\$ 0	\$ 1,000
Miscellaneous	<u>17,615</u>	<u>23,021</u>
Total cash receipts	<u>17,615</u>	<u>24,021</u>
 Expenditures		
Contractual services	4,500	2,868
Commodities	<u>17,448</u>	<u>8,725</u>
Total expenditures	<u>21,948</u>	<u>11,593</u>
Receipts over (under) expenditures	(4,333)	12,428
Unencumbered cash, beginning of year	<u>33,049</u>	<u>28,716</u>
Unencumbered cash, end of year	\$ <u><u>28,716</u></u>	\$ <u><u>41,144</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2pp

**SPECIAL PURPOSE FUNDS
SHERIFF'S SUPPORT PROGRAM - 994
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)**

	<u>2016 Actual</u>	<u>2017 Actual</u>
Cash receipts		
Miscellaneous	\$ <u>3,205</u>	\$ <u>5,020</u>
Expenditures		
Contractual	502	540
Commodities	<u>3,193</u>	<u>3,015</u>
Total expenditures	<u>3,695</u>	<u>3,555</u>
Receipts over (under) expenditures	(490)	1,465
Unencumbered cash, beginning of year	<u>6,148</u>	<u>5,658</u>
Unencumbered cash, end of year	\$ <u><u>5,658</u></u>	\$ <u><u>7,123</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2qq

**SPECIAL PURPOSE FUNDS
SMALL BUSINESS GRANT - 998
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)**

	<u>2016 Actual</u>	<u>2017 Actual</u>
Cash receipts		
Grants	\$ 0	\$ 9,000
Miscellaneous	<u>2,230</u>	<u>250</u>
Total cash receipts	2,230	9,250
 Expenditures		
Contractual	<u>2,759</u>	<u>1,250</u>
Receipts over (under) expenditures	(529)	8,000
Unencumbered cash, beginning of year	<u>10,000</u>	<u>9,471</u>
Unencumbered cash, end of year	\$ <u><u>9,471</u></u>	\$ <u><u>17,471</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2rr

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, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		Variance Over (Under)	
	<u>2016 Actual</u>	<u>Actual</u>	<u>Budget</u>		
Cash receipts					
Taxes and shared revenue					
Current tax	\$ 1,304,964	\$ 912,884	\$ 907,881	\$ 5,003	
Delinquent tax	30,485	27,076	20,000	7,076	
Motor vehicle tax	156,847	159,647	156,988	2,659	
Recreational vehicle tax	3,163	3,365	3,105	260	
16/20M vehicle tax	0	0	3,459	(3,459)	
Commercial Motor Vehicle	6,329	6,915	6,567	348	
Watercraft	0	0	681	(681)	
MVL - rental excise tax	0	0	39	(39)	
Payment in lieu of taxes	789	700	400	300	
Operating transfer	<u>853,772</u>	<u>880,883</u>	<u>885,486</u>	<u>(4,603)</u>	
 Total cash receipts	<u>2,356,349</u>	<u>1,991,471</u>	<u>\$ 1,984,606</u>	<u>\$ 6,865</u>	
 Expenditures					
Principal	1,478,953	1,426,118	\$ 1,426,119	\$ (1)	
Interest	674,526	689,497	689,498	(1)	
Fees	<u>2,063</u>	<u>1,403</u>	<u>101,402</u>	<u>(99,999)</u>	
 Total expenditures	<u>2,155,542</u>	<u>2,117,018</u>	<u>\$ 2,217,019</u>	<u>\$ (100,001)</u>	
 Receipts over (under) expenditures	200,807	(125,547)			
 Unencumbered cash, beginning of year	<u>297,739</u>	<u>498,546</u>			
 Unencumbered cash, end of year	<u>\$ 498,546</u>	<u>\$ 372,999</u>			

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ss

CAPITAL PROJECT FUNDS
NEW PROJECTS - 450
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	2016			Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Grant	\$ 153,817	\$ 46,833	\$ 0	\$ 46,833
Miscellaneous	162,991	88,658	0	88,658
Operating transfer	<u>1,837,822</u>	<u>2,126,221</u>	<u>1,697,000</u>	<u>429,221</u>
Total cash receipts	<u>2,154,630</u>	<u>2,261,712</u>	\$ <u>1,697,000</u>	\$ <u>564,712</u>
Expenditures				
Capital outlay	3,637,450	368,023	\$ 3,475,000	\$ (3,106,977)
Operating transfers	<u>0</u>	<u>712,483</u>	<u>0</u>	<u>712,483</u>
Total expenditures	<u>3,637,450</u>	<u>1,080,506</u>	\$ <u>3,475,000</u>	\$ <u>(2,394,494)</u>
Receipts over (under) expenditures	(1,482,820)	1,181,206		
Unencumbered cash, beginning of year	3,861,531	2,383,843		
Prior year cancelled encumbrance	<u>5,132</u>	<u>19,472</u>		
Unencumbered cash, end of year	\$ <u>2,383,843</u>	\$ <u>3,584,521</u>		

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2tt**

CAPITAL PROJECT FUNDS
JAIL CONSTRUCTION - 904
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Cash receipts		
Interest	\$ 53,274	\$ 17,272
Other	464	0
Transfers in	<u>0</u>	<u>300,000</u>
Total cash receipts	<u>53,738</u>	<u>317,272</u>
Expenditures		
Contractual Services	8,757	69,197
Commodities	0	4,621
Capital outlay	<u>1,186,040</u>	<u>667,083</u>
Total expenditures	<u>1,194,797</u>	<u>740,901</u>
Receipts over (under) expenditures	(1,141,059)	(423,629)
Unencumbered cash, beginning of year	1,522,200	421,973
Prior year cancelled encumbrances	<u>40,832</u>	<u>23,426</u>
Unencumbered cash, end of year	\$ <u><u>421,973</u></u>	\$ <u><u>21,770</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, 2017

<u>Fund</u>	<u>Beginning Cash</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Cash</u>
Off County System				
Emergency Medical Services	\$ 0	\$ 952,775	\$ 952,775	\$ 0
County Clerk	25	10,398	10,398	25
District Court	69,996	1,231,793	1,162,735	139,054
Health Department	178	282,899	283,077	0
Law Library	29,802	16,488	18,609	27,681
Sheriff - prisoner fund	15,859	26,896	19,159	23,596
Sheriff - checking	6,423	69,100	69,330	6,193
Subtotal of accounts not on county system			\$	<u>196,549</u>
On County System				
Payroll Tax Withholdings	201,473	0	201,473	0
Zoning escrow	5,600	0	0	5,600
Escrow	23,900	5,762	4,762	24,900
Insurance tax lien	0	94,359	84,359	10,000
Sub-division escrow	17,353	0	0	17,353
Fish and Game	0	2,573	2,573	0
Airport Escrow	2,500	0	100	2,400
Hillsdale improvement	2,935	3,190	6,125	0
Returned checks	(10,014)	43,566	41,407	(7,855)
Neighborhood revitalization	0	63,048	63,048	0
Current taxes	27,292,783	28,748,458	27,377,375	28,663,866
Auto taxes	1,060,846	146,993	70,753	1,137,086
Bankruptcy tax payments	2,061	3,030	2,172	2,919
Recreational vehicle	21,489	3,827	2,259	23,057
Commercial motor vehicle registration	4,827	14,403	10,231	8,999
Payment in lieu of tax	21,323	0	21,323	0
Tax foreclosure sales	27,245	160,281	148,499	39,027
Advance tax	1,378	33,923	35,301	0
County redemption	258,653	108,847	1,825	365,675
Delinquent personal property tax	6,423	10,784	6,423	10,784
Mineral production/severance tax	540	2,337	0	2,877
Long & Short & Change Checks	981	295,555	295,574	962
Prisoner cash bonds	0	30,694	28,794	1,900
Beer licenses	0	150	150	0
State Funds	216,349	5,231,566	5,273,199	174,716
Tax Distribution				
Cities	352,622	6,905,681	7,258,316	(13)
Townships	1	84,386	84,386	1
Schools	(25)	23,566,561	23,566,627	(91)
Library	0	1,016,663	1,016,663	0
Extension District	0	310,884	310,884	0
Cemeteries	0	78,172	78,172	0
Recreation commissions	0	224,712	224,712	0
Watershed	0	16,649	16,649	0
	<u>\$ 29,633,526</u>	<u>\$ 69,797,403</u>	<u>\$ 68,750,217</u>	<u>\$ 30,680,712</u>

See Independent Auditor's Report.

SPECIAL REPORT

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

County Commissioners
Miami County
Paola, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in government auditing Standards issued by the Comptroller General of the United States, the financial statement of Miami County, Kansas as of and for the year ended December 31, 2017, and the related notes to the financial statements, which comprise the County's regulatory basis financial statements, and have issued our report thereon June 26, 2018. 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 "Ogler & Gaddert, Chartered". The script is cursive and fluid.

Ottawa, Kansas
June 26, 2018