

MIAMI COUNTY, KANSAS
Paola, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2018

MIAMI COUNTY, KANSAS

TABLE OF CONTENTS Year ended December 31, 2018

	<u>Statement</u>	<u>Page</u>
Independent Auditor's Report		1
Financial Statement		
Summary Statement of Receipts, Expenditures and		
Unencumbered Cash	1	3
Notes to Financial Statements		7
Regulatory Basis Supplementary Information	<u>Schedule</u>	
Summary of Expenditures – Actual and Budget	1	18
Schedule of Receipts and Expenditures – General Fund	2a	19
Schedule of Receipts and Expenditures – Road and Bridge	2b	21
Schedule of Receipts and Expenditures – Solid Waste	2c	22
Schedule of Receipts and Expenditures – County Fuel System	2d	23
Schedule of Receipts and Expenditures – Club Estates #1 Sewer	2e	24
Schedule of Receipts and Expenditures – Club Estates #1 Lights	2f	25
Schedule of Receipts and Expenditures – Walnut Creek Sewer	2g	26
Schedule of Receipts and Expenditures – Bucyrus Sewer	2h	27
Schedule of Receipts and Expenditures – 911 Emergency Wireless	2i	28
Schedule of Receipts and Expenditures – Law Enforcement Trust	2j	29
Schedule of Receipts and Expenditures – Carry Concealed Weapon	2k	30
Schedule of Receipts and Expenditures – County-Wide Reappraisal	2l	31
Schedule of Receipts and Expenditures – Motor Vehicle Operating	2m	32
Schedule of Receipts and Expenditures – Offender Registration	2n	33
Schedule of Receipts and Expenditures – Special Building	2o	34
Schedule of Receipts and Expenditures – Special Bridge	2p	35
Schedule of Receipts and Expenditures – Economic Development Reserve	2q	36
Schedule of Receipts and Expenditures – Road & Bridge Special Machinery	2r	37
Schedule of Receipts and Expenditures – Equipment Reserve	2s	38
Schedule of Receipts and Expenditures – Special Technology	2t	39
Schedule of Receipts and Expenditures – Special Building Improvement	2u	40
Schedule of Receipts and Expenditures – Special Retirement	2v	41
Schedule of Receipts and Expenditures – Special Tax Refund	2w	42
Schedule of Receipts and Expenditures – Club Estate Sewer Reserve	2x	43
Schedule of Receipts and Expenditures – Walnut Creek Sewer Reserve	2y	44
Schedule of Receipts and Expenditures – Clerk Technology	2z	45
Schedule of Receipts and Expenditures – Treasurer Technology	2aa	46
Schedule of Receipts and Expenditures – Airport Hangar	2bb	47
Schedule of Receipts and Expenditures – Fire District No. 1 Maintenance	2cc	48
Schedule of Receipts and Expenditures – Fire District No. 2 Maintenance	2dd	49
Schedule of Receipts and Expenditures – Fire District No. 1 Special Machinery	2ee	50
Schedule of Receipts and Expenditures – Fire District No. 2 Special Machinery	2ff	51
Schedule of Receipts and Expenditures – Special Alcohol Control	2gg	52
Schedule of Receipts and Expenditures – Special Drug Forfeiture	2hh	53
Schedule of Receipts and Expenditures – Bucyrus Lights	2ii	54
Schedule of Receipts and Expenditures – Hillsdale Lights	2jj	55
Schedule of Receipts and Expenditures – Sales Tax – Jail Project	2kk	56
Schedule of Receipts and Expenditures – ¼ Cent Sales Tax	2ll	57
Schedule of Receipts and Expenditures – Community Corrections	2mm	58
Schedule of Receipts and Expenditures – Juvenile Justice Authority	2nn	59
Schedule of Receipts and Expenditures – Juvenile Reinvestment	2oo	60
Schedule of Receipts and Expenditures – Cops for Tots	2pp	61
Schedule of Receipts and Expenditures – Sheriff's Support Program	2qq	62
Schedule of Receipts and Expenditures – Small Business Grant	2rr	63

MIAMI COUNTY, KANSAS

TABLE OF CONTENTS Year ended December 31, 2018

	<u>Schedule</u>	<u>Page</u>
Schedule of Receipts and Expenditures – Bond and Interest	2ss	64
Schedule of Receipts and Expenditures – New Projects	2tt	65
Schedule of Receipts and Expenditures – 800 MHz Radio system	2uu	66
Schedule of Receipts and Expenditures – Jail Construction	2vv	67
 Agency Funds		
Summary of Receipts and Disbursements	3	68
 Special Reports		
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 <i>Government Auditing Standards</i>		70

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, 2018 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, 2018, 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, 2018, 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

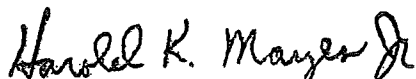
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory 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 May 2, 2019 on our consideration of Miami County, Kansas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Miami County, Kansas's internal control over financial reporting and compliance.

Prior Year Comparative

The 2017 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 2018 basic financial statement upon which we have rendered an unmodified opinion dated May 3, 2019. The 2017 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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 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 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note C.



Harold K Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Ks
May 3, 2019

Miami County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2018

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>
Governmental type funds				
General Fund	\$ 3,697,566	\$ 0	\$ 19,369,609	\$ 18,836,737
Special Purpose Funds				
Road and Bridge	1,485,284	0	7,428,060	7,583,535
Solid Waste	143,509	0	18,000	31,737
County Fuel System	225,259	0	564,962	593,038
Club Estates #1 Sewer	21,808	0	17,000	15,955
Club Estates #1 Lights	2,981	0	0	1,082
Walnut Creek #3 Sewer	26,764	0	35,443	29,782
Bucyrus Sewer	9,770	0	53,096	41,891
911 Emergency Wireless	113,434	0	234,131	165,915
Law Enforcement Trust	1,746	0	1,048	400
Carry Concealed Weapon	3,191	0	2,407	0
County Wide Reappraisal	47,724	0	583,428	542,233
Motor Vehicle Operating	0	0	367,677	367,677
Offender Registration	15,701	0	10,320	2,200
Special Building	401	0	0	0
Special Bridge	49,513	0	876,443	865,500
Special Economic Development Reserve	226,000	0	26,000	0
Road and Bridge Special Machinery	409,974	0	299,029	115,603
Equipment Reserve	584,132	0	191,686	204,061
Special Technology	13,420	0	250,000	233,624
Special Building Improvement	1,309,332	0	878,742	557,949
Special Retirement	300,000	0	0	0
Special Tax Refund	46,809	0	0	0
Club Estate Sewer Reserve	34,136	0	0	0
Walnut Creek Sewer Reserve	25,323	0	7,900	0
Clerk Technology	35,046	0	12,921	0
Treasurer Technology	38,249	0	12,921	535
Airport Hangar	11,826	0	13,405	16,952
Fire District No. 1 Maintenance	47,890	0	683,443	701,849
Fire District No. 2 Maintenance	14,701	0	205,402	207,542
Fire District No. 1 Special Machinery	854,738	0	135,425	596,718
Fire District No. 2 Special Machinery	169,166	0	13,500	12,000
Special Alcohol Control	49,407	0	47,167	45,000
Special Drug Forfeiture	3,687	0	0	0
Bucyrus Lights	952	0	3,801	3,226
Hillsdale Lights	1,643	0	8,222	7,373
Sales tax - Jail Project	1,037,989	0	1,118,733	1,579,782
1/4 Cent Sales Tax	9,879	0	1,118,733	1,075,000
Community Corrections	165,420	0	433,929	425,224
Juvenile Justice Authority	42,105	0	426,693	418,589
Juvenile Reinvestment	0	0	106,466	47,324
Cops for Tots	41,144	0	17,493	20,052
Sheriff's Support Program	7,123	0	4,980	4,234
Small Business Grant	17,471	0	5,750	1,750

The accompanying notes are an integral part of this statement.

<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>	
\$ 4,230,438	\$ 703,895	\$ 4,934,333	
1,329,809	148,842	1,478,651	Composition of ending cash
129,772	0	129,772	Cash on hand and checks \$ 2,100
197,183	65,850	263,033	Bank deposits
22,853	2,125	24,978	Checking/Savings 50,996,941
1,899	0	1,899	Schedule 3 accounts not on books <u>359,685</u>
32,425	1,042	33,467	Total cash and investments 51,358,726
20,975	9,152	30,127	Agency funds per
181,650	18,121	199,771	Schedule 3 <u>(32,367,014)</u>
2,394	0	2,394	\$ <u>18,991,712</u>
5,598	0	5,598	
88,919	41,902	130,821	
0	7,093	7,093	
23,821	0	23,821	
401	0	401	
60,456	5,361	65,817	
252,000	0	252,000	
593,400	0	593,400	
571,757	51,251	623,008	
29,796	15,214	45,010	
1,630,125	3,639	1,633,764	
300,000	0	300,000	
46,809	0	46,809	
34,136	0	34,136	
33,223	0	33,223	
47,967	0	47,967	
50,635	0	50,635	
8,279	148	8,427	
29,484	67,545	97,029	
12,561	0	12,561	
393,445	59,374	452,819	
170,666	0	170,666	
51,574	0	51,574	
3,687	0	3,687	
1,527	0	1,527	
2,492	0	2,492	
576,940	0	576,940	
53,612	361,700	415,312	
174,125	18,048	192,173	
50,209	11,947	62,157	
59,142	0	59,142	
38,585	3,350	41,935	
7,869	0	7,869	
21,471	500	21,971	

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, 2018**

	<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	\$ 372,999	\$ 0	\$ 1,581,063	\$ 1,609,308
Capital Projects Funds				
New Projects	3,584,522	43,866	3,025,837	3,148,581
880 MHz Radio System	0	0	685,000	82,200
Jail Construction	<u>21,770</u>	<u>148,706</u>	<u>700,988</u>	<u>475,930</u>
Total reporting entity (excluding agency funds)	<u>\$ 15,304,032</u>	<u>\$ 192,572</u>	<u>\$ 41,571,102</u>	<u>\$ 40,666,338</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>
\$ 344,754	\$ 0	\$ 344,754
3,505,644	842,408	4,348,052
602,800	82,200	685,000
<u>395,534</u>	<u>48,164</u>	<u>443,698</u>
<u>\$ 16,422,840</u>	<u>\$ 2,568,871</u>	<u>\$ 18,991,712</u>

The accompanying notes are an integral part of this statement.

MIAMI COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

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, 2018

NOTE C. BASIS OF ACCOUNTING

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

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

NOTE D. BUDGETARY INFORMATION

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budgets for Solid Waste, Equipment, DC Sales Tax, and Capital Improvements were amended this year.

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

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

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2018

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	Juvenile Reinvestment
Motor Vehicle Operating	Special Tax Refund	Cops for Tots
Offender Registration	Club Estate Sewer Reserve	Sheriff's Support Program
Special Building	Walnut Creek Sewer Reserve	Small Business Grant
Special Economic Development Reserve	Clerk Technology	
Road & Bridge Special Machinery	Treasurer Technology	

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

NOTE E. CASH AND INVESTMENTS

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

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

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

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at December 31, 2018.

At December 31, 2018, the carrying amount of the County's bank deposits was \$51,383,058 (which includes petty cash funds) and the bank balance was \$46,912,063. The bank balance was held by two banks resulting in a concentration of credit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$500,000 was covered by federal depository insurance and \$46,412,063 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, 2018

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 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 2013	465,000	0	75,000	390,000	11,438
Series 2014	9,015,000	0	310,000	8,705,000	269,008
Series 2015-A	239,000	0	16,000	223,000	6,743
Series 2015-B	8,055,000	0	0	8,055,000	300,775
Series 2016	2,090,000	0	280,000	1,810,000	42,594
Revolving Loan					
KDOT Loan	285,667	0	285,667	0	11,370
	<u>\$ 20,149,667</u>	<u>\$ 0</u>	<u>\$ 966,667</u>	<u>\$ 19,183,000</u>	<u>\$ 641,928</u>

Principal:	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	
Revenue Bonds \$	<u>691,000</u>	<u>\$ 711,000</u>	<u>\$ 712,000</u>	<u>\$ 762,000</u>	<u>\$ 787,000</u>	
	<u>2024-2028</u>	<u>2029-2033</u>	<u>2034-2038</u>	<u>2039-2043</u>	<u>2044-2045</u>	<u>Total</u>
Revenue Bonds \$	<u>2,592,000</u>	<u>\$ 2,803,000</u>	<u>\$ 3,515,000</u>	<u>\$ 4,480,000</u>	<u>\$ 2,130,000</u>	<u>\$ 19,183,000</u>
Interest:	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	
Revenue Bonds \$	<u>616,936</u>	<u>\$ 603,116</u>	<u>\$ 588,536</u>	<u>\$ 573,959</u>	<u>\$ 557,246</u>	
	<u>2024-2028</u>	<u>2029-2033</u>	<u>2034-2038</u>	<u>2039-2043</u>	<u>2044-2045</u>	<u>Total</u>
Revenue Bonds \$	<u>2,375,548</u>	<u>\$ 2,177,361</u>	<u>\$ 1,669,763</u>	<u>\$ 969,890</u>	<u>\$ 128,800</u>	<u>\$ 10,261,155</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, 2018, the statutory limit for the County was in excess of \$12,873,057 providing a debt margin of \$12,3873,057.

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2018

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

General Fund Transfers from:	Transfers to:	Statutory Authority	Amount
General Fund	Special Economic Dev. Reserve	K.S.A. 19-120	\$ 26,000
General Fund	New Projects Fund	K.S.A. 19-119	20,000
General Fund	Equipment Reserve	K.S.A. 19-120	100,000
General Fund	Special Tchnology	K.S.A. 19-120	250,000
General Fund	Special Building Improvement	K.S.A. 19-120	550,000
General Fund	800MHz Radio System	K.S.A. 19-120	685,000
Road & Bridge Fund	New Projects Fund	K.S.A. 19-119	20,000
Road & Bridge Fund	New Projects Fund	K.S.A. 19-120	405,885
Road & Bridge Fund	New Projects Fund	K.S.A. 19-120	360,689
Road & Bridge Fund	Road and Bridge Special Machinery	K.S.A. 19-120	199,029
Road & Bridge Fund	Road and Bridge Special Machinery	K.S.A. 19-120	100,000
Special Bridge Fund	New Projects Fund	K.S.A. 19-119	37,400
Special Bridge Fund	New Projects Fund	K.S.A. 19-120	336,000
Special Bridge Fund	New Projects Fund	K.S.A. 12-197	438,200
Special Bridge Fund	New Projects Fund	K.S.A. 19-119	10,000
Special Bridge Fund	New Projects Fund	K.S.A. 19-120	20,000
Special Bridge Fund	New Projects Fund	K.S.A. 19-120	20,000
Special Building Improvement	New Projects Fund	K.S.A. 19-120	209,167
Special Building Improvement	New Projects Fund	K.S.A. 19-120	237,260
Airport Hanagar Fund	New Projects Fund	K.S.A. 19-120	15,000
County-Wide Appraisal	Equipment Reserve	K.S.A. 19-120	40,000
Sales Tax - Jail Project	Jail Construction	K.S.A. 19-120	300,000
Sales Tax - Jail Project	Jail Construction	K.S.A. 19-120	400,000
Sales Tax - Jail Project	Bonds and Interest DSF	K.S.A. 19-120	879,783
Walnut Creek #3 Sewer	Walnut Creek Sewer Reserve	K.S.A. 19-120	7,900
Jail construction	Special Building Improvement	K.S.A. 19-120	300,000
Quarter Cent Sales Tax	New Projects Fund	K.S.A. 19-119	267,092
Quarter Cent Sales Tax	New Projects Fund	K.S.A. 19-119	307,908
Fire District No. 1 Maintenance	Fire District No. 1 Special Machinery	K.S.A. 19-120	134,425
Fire District No. 2 Maintenance	Fire District No. 2 Special Machinery	K.S.A. 19-120	13,500

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2018

NOTE H. CAPITAL PROJECTS

<u>Project Name</u>	<u>Project Authorization</u>	<u>Project Expenditures</u>
Culvert Replacement Waverly Rd s/o R&B	\$ 188,000	\$ 60,588
Bridge FAS 390 Hedge Lane s/o 311th St.	1,950,000	95,309
Bridge D-1.1 N/O 399th on Indianapolis	200,000	176,109
Bridge 15-B.9 287th St w/o Pressonville Rd	150,000	44,748
Bridge T-18.2 Replacement	825,000	49,447
Bridge 11-B.2 319th Street	385,000	19,460
Paola EMS Station Building Addition	858,852	178,637
Bridge F.8-23.8 217th St .7 mi w/o Waverly Road	270,000	27,715
Bridge 5.5-J.5 363rd St .5 mi w/o Harmony Road	356,000	231,672
Culvert - Hospital Dr 0.3 mi n/o 255th Street	202,500	31,313
Culvert Replacement/Rehab 263rd E/O Jingo	141,000	111,288
Bridge 18-Q.6 263rd St e/o Somerset	883,000	59,133
Obstruction Survey and Evaluation	58,768	30,460
Bridge Approach Slabs	639,200	453,291
FAS 590 Polymer Overlay OKC Road	332,000	214,127
Asphalt Overlay 223rd St Columbia -Gardner	543,000	415,885
Asphalt Overlay 343rd St Hospital - 169	492,000	370,689
Admin Bldg & Grounds Improvement	237,260	220,212
Airport Parallel Taxiway	67,000	3,770
2014 New D.C. Project (Fund 904)	19,887,095	19,004,641

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, 2018

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, 2018 was \$128,911.

The accrued leave liability as of December 31, 2018 was \$2,416,760. However, there is no accrual for vacation or sick leave in these financial statements.

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2018

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>
2019	\$ 109,319
2020	100,040
2021	99,197
2022	<u>95,197</u>
	<u>\$ 403,753</u>

The rental expense for the year ended December 31, 2018 was \$53,131.

Death and Disability Other Post Employment Benefits: As provided by K.S.A. 74-4927, disabled members in the Kansas public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended Dece3mber 31, 2018

NOTE J. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERs 1, KPERs 2, KPERs 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the KPERs and 20.09% for KP&F for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$621,609 for KPERs and \$673,790 for KP&F for the year ended December 31, 2018.

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2018

NOTE J. DEFINED BENEFIT PENSION PLAN – continued

Net Pension Liability

At December 31, 2018 the County's proportionate share of the collective net pension liability reported to KPERS was \$5,603,621 and \$6,280,935 for KP&F. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ration of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The 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, 2018.

Subsequent Events: The County evaluated subsequent events through May 3, 2019, 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, 2018

	<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	\$ 21,333,979	0	\$ 21,333,979	\$ 18,836,737	\$ (2,497,242)
Special Purpose Fund					
Road and Bridge	7,690,672	0	7,690,672	7,583,535	(107,137)
Solid Waste	50,000	0	50,000	31,737	(18,263)
County Fuel System	790,000	0	790,000	593,038	(196,962)
Club Estates #1 Sewer	16,300	0	16,300	15,955	(345)
Club Estates #1 Lights	1,600	0	1,600	1,082	(518)
Walnut Creek #3 Sewer	35,000	0	35,000	29,782	(5,218)
Bucyrus Sewer	48,300	0	48,300	41,891	(6,409)
911 Emergency Wireless	230,000	0	230,000	165,915	(64,085)
County Wide Reappraisal	570,823	0	570,823	542,233	(28,590)
Special Bridge	865,500	0	865,500	865,500	0
Equipment Reserve	258,500	0	258,500	204,061	(54,439)
Special Technology	378,250	0	378,250	233,624	(144,626)
Airport Hangar	17,450	0	17,450	16,952	(498)
Fire District					
No. 1 Maintenance	701,850	0	701,850	701,849	(1)
No. 2 Maintenance	207,542	0	207,542	207,542	0
No. 1 Special Machinery	680,000	0	680,000	596,718	(83,282)
No. 2 Special Machinery	179,746	0	179,746	12,000	(167,746)
Special Alcohol Control	45,000	0	45,000	45,000	0
Bucyrus Lights	4,500	0	4,500	3,226	(1,274)
Hillsdale Lights	9,300	0	9,300	7,373	(1,927)
Sales tax - Jail Project	1,579,783	0	1,579,783	1,579,782	(1)
1/4 Cent Sales Tax	1,075,000	0	1,075,000	1,075,000	0
Community Corrections	446,636	0	446,636	425,224	(21,412)
Juvenile Justice Authority	502,857	0	502,857	418,589	(84,268)
Bond and Interest Fund					
Bond and interest	1,709,309	0	1,709,309	1,609,308	(100,001)
Capital Project Funds					
New Projects	3,500,000	0	3,500,000	3,148,581	(351,419)

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, 2018

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

		2018		Variance Over (Under)
	2017	Actual	Budget	
Cash receipts				
Taxes and shared revenue				
Ad Valorem tax	\$ 12,329,004	\$ 13,277,128	13,267,516	\$ 9,612
Delinquent tax	206,665	246,582	175,000	71,582
Motor vehicle tax	1,411,748	1,591,868	1,501,958	89,910
Recreational/ Commercial/ Watercraft	29,808	33,344	32,284	1,060
16/20M vehicle tax	32,586	29,580	32,562	(2,982)
Commercial vehicle	58,367	69,141	68,117	1,024
Watercraft	0	0	21,444	(21,444)
MV Antique	0	0	4,800	(4,800)
MVL - rental excise tax	83	120	0	120
Mineral tax	(121)	922	0	922
Local alcoholic liquor fund	13,328	13,033	15,000	(1,967)
Local sales tax	664,796	690,587	670,000	20,587
In lieu of taxes	43,942	35,164	30,000	5,164
Licenses, Permits and Fees				
Licenses, permits and fees	658,302	623,237	1,035,000	(411,763)
Fees for services	459,589	649,104	0	649,104
Charges for services				
Emergency medical services	952,229	1,238,689	1,300,000	(61,311)
Fuel sales	107,756	109,176	125,000	(15,824)
Rent	64,091	55,818	20,500	35,318
Restitution	47	0	0	0
Seizures	0	0	0	0
Interest on investments	128,398	143,619	105,000	38,619
Penalties & interest	154,457	173,482	130,000	43,482
Grants	254,007	241,952	245,449	(3,497)
Miscellaneous	175,685	121,140	67,100	54,040
Reimbursements	5,566	21,914	44,500	(22,586)
Neighborhood Revitalization Rebat	0	0	7,500	(7,500)
Open records copies	4,471	4,009	0	4,009
 Total cash receipts	 17,754,804	 19,369,609	 \$ 18,898,730	 \$ 470,879
Expenditures				
Administration	204,781	210,691	\$ 212,468	\$ (1,777)
Human resources	161,490	168,242	181,561	(13,319)
Information systems	117,597	80,126	137,246	(57,120)
Building & grounds	270,819	294,409	302,743	(8,334)
Appraisal	59,637	57,902	72,149	(14,247)
Building inspection	315,390	307,829	368,309	(60,480)
Codes court	800	1,500	2,500	(1,000)
County attorney	381,611	414,787	548,213	(133,426)
County clerk	263,543	275,330	275,185	145
County commissioners	151,925	160,001	164,662	(4,661)
County counselor	85,390	94,262	100,790	(6,528)
County-wide services	305,299	302,671	1,480,298	(1,177,627)

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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		Variance Over (Under)
	2017 Actual	Actual	Budget	
Expenditures - continued				
District court	\$ 343,286	\$ 368,284	\$ 365,510	\$ 2,774
Community health	400,478	426,800	493,533	(66,733)
Noxious weed	111,924	102,291	117,342	(15,051)
Household hazardous waste	14,202	7,680	14,400	(6,720)
GIS mapping/land info	92,112	88,622	100,942	(12,320)
Planning and zoning	117,150	187,105	255,953	(68,848)
Register of deeds	181,821	162,728	196,816	(34,088)
County Sheriff	2,598,157	3,104,843	4,100,018	(995,175)
Emergency management	115,793	132,333	184,218	(51,885)
Jail operations	1,897,176	2,024,689	4,010,623	(1,985,934)
Soil conservation	44,385	44,385	44,385	0
County Treasurer	236,797	238,224	250,178	(11,954)
Administrative election	35,332	107,241	184,525	(77,284)
Emergency medical services	2,035,064	2,326,782	3,036,541	(709,759)
Employee benefit	4,182,241	2,221,536	2,400,873	(179,337)
Public safety benefits	0	2,290,292	0	2,290,292
Property/casualty insurance	294,111	138,141	308,000	(169,859)
Parks and recreation	0	0	10,000	(10,000)
Prosecuting attorney training fund	6,047	1,122	2,750	(1,628)
Airport	128,115	119,304	187,925	(68,621)
Economic Development	119,978	120,857	133,845	(12,988)
Senior Care	193,392	193,392	193,392	0
Fair premiums	43,000	43,000	43,000	0
Fair building and maintenance	23,900	24,000	24,000	0
Historical Society	22,000	22,000	22,000	0
Mental health	202,555	202,555	202,555	0
Developmental disabilities	132,792	139,781	139,781	0
Operating transfers	<u>1,540,000</u>	<u>1,631,000</u>	<u>464,750</u>	<u>1,166,250</u>
 Total expenditures	 <u>17,430,090</u>	 <u>18,836,737</u>	 <u>\$ 21,333,979</u>	 <u>\$ (2,497,242)</u>
 Receipts over (under) expenditures	 324,714	 532,872		
 Unencumbered cash, beginning of year	 <u>3,372,852</u>	 <u>3,697,566</u>		
 Unencumbered cash, end of year	 <u>\$ 3,697,566</u>	 <u>\$ 4,230,438</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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		Variance Over (Under)
	2017 Actual	Actual	Budget	
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 3,429,418	\$ 3,360,216	\$ 3,349,544	\$ 10,672
Delinquent tax	56,927	67,108	55,000	12,108
Motor vehicle tax	392,537	441,101	416,634	24,467
Recreational/ Commercial/ Watercraft	8,290	9,239	8,955	284
16/20M vehicle tax	0	0	9,033	(9,033)
Community Vehicle	16,116	19,176	18,896	280
Watercraft	0	0	5,948	(5,948)
MVL - rental excise tax	23	33	0	33
In lieu of taxes	2,635	0	500	(500)
Special city/county gas tax	1,243,635	1,298,015	1,160,000	138,015
Local sales tax	1,994,387	2,076,263	1,965,399	110,864
Fees	34,071	36,913	0	36,913
Miscellaneous	58,406	21	0	21
Sale of property	0	0	10,000	(10,000)
Reimbursements	95,216	119,975	125,000	(5,025)
Total cash receipts	<u>7,331,661</u>	<u>7,428,060</u>	<u>\$ 7,124,909</u>	<u>\$ 303,151</u>
Expenditures				
Personnel services	2,029,919	2,085,668	\$ 2,180,372	\$ (94,704)
Contractual services	283,071	234,458	240,650	(6,192)
Commodities	3,873,202	3,451,602	3,828,350	(376,748)
Vehicle expenses	543,895	632,293	760,000	(127,707)
Capital outlay	376,020	93,911	431,300	(337,389)
Operating transfers	260,000	1,085,603	250,000	835,603
Total expenditures	<u>7,366,107</u>	<u>7,583,535</u>	<u>\$ 7,690,672</u>	<u>\$ (107,137)</u>
Receipts over (under) expenditures	(34,446)	(155,475)		
Unencumbered cash, beginning of year	1,509,030	1,485,284		
Prior year cancelled encumbrances	<u>10,700</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 1,485,284</u>	<u>\$ 1,329,809</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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		Variance Over (Under)	
	2017 Actual	Actual	Budget		
Cash receipts					
Rent/lease income	\$ 18,000	\$ 18,000	\$ 18,000	\$ 0	
Total cash receipts	<u>18,000</u>	<u>18,000</u>	<u>\$ 18,000</u>	<u>\$ 0</u>	
Expenditures					
Personnel services	1	0	\$ 0	\$ 0	
Contractual services	26,948	5,737	50,000	(44,263)	
Capital outlay	<u>0</u>	<u>26,000</u>	<u>0</u>	<u>26,000</u>	
Total expenditures	<u>26,949</u>	<u>31,737</u>	<u>\$ 50,000</u>	<u>\$ (18,263)</u>	
Receipts over (under) expenditures	(8,949)	(13,737)			
Unencumbered cash, beginning of year	<u>152,458</u>	<u>143,509</u>			
Unencumbered cash, end of year	\$ <u>143,509</u>	\$ <u>129,772</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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		
	2017			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Reimbursements	\$ 463,014	\$ 564,962	\$ 800,000	\$ (235,038)
Expenditures				
Contractual services	0	0	\$ 1,500	\$ (1,500)
Items for resale	357,955	423,445	781,000	(357,555)
Capital outlay	0	32,311	0	32,311
Vehicle expense	<u>111,778</u>	<u>137,282</u>	<u>7,500</u>	<u>129,782</u>
Total expenditures	<u>469,733</u>	<u>593,038</u>	\$ <u>790,000</u>	\$ <u>(196,962)</u>
Receipts over (under) expenditures	(6,719)	(28,076)		
Unencumbered cash, beginning of year	<u>231,978</u>	<u>225,259</u>		
Unencumbered cash, end of year	\$ <u>225,259</u>	\$ <u>197,183</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, 2018
 (With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		
	<u>2017</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Special assessments	\$ 8,053	\$ 17,000	\$ 17,000	\$ 0
 Expenditures				
Contractual	13,512	13,428	\$ 12,400	\$ 1,028
Commodities	<u>2,487</u>	<u>2,527</u>	<u>3,900</u>	<u>(1,373)</u>
 Total expenditures	<u>15,999</u>	<u>15,955</u>	<u>\$ 16,300</u>	<u>\$ (345)</u>
 Receipts over (under) expenditures	(7,946)	1,045		
 Unencumbered cash, beginning of year	<u>29,754</u>	<u>21,808</u>		
 Unencumbered cash, end of year	\$ <u>21,808</u>	\$ <u>22,853</u>		

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, 2018

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

		<u>2018</u>		<u>Variance</u>
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Cash receipts				
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures				
Contractual services	1,035	1,082	\$ 1,600	\$ (518)
Receipts over (under) expenditures	(1,035)	(1,082)		
Unencumbered cash, beginning of year	4,016	2,981		
Unencumbered cash, end of year	\$ 2,981	\$ 1,899		

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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		
	2017	Actual	Budget	Variance Over (Under)
	Actual			
Cash receipts				
Special assessments	\$ 15,728	\$ 35,443	\$ 35,000	\$ 443
Expenditures				
Contractual services	14,909	19,330	\$ 22,600	\$ (3,270)
Commodities	1,508	2,552	4,500	(1,948)
Operating Transfers	7,900	7,900	7,900	0
Total expenditures	24,317	29,782	\$ 35,000	\$ (5,218)
Receipts over (under) expenditures	(8,589)	5,661		
Unencumbered cash, beginning of year	35,353	26,764		
Unencumbered cash, end of year	\$ 26,764	\$ 32,425		

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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		
	2017			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
User fees	\$ 40,470	\$ 46,775	\$ 48,600	\$ (1,825)
Special assessments	1,155	6,596	0	6,596
Miscellaneous	<u>(150)</u>	<u>(275)</u>	<u>0</u>	<u>(275)</u>
Total cash receipts	<u>41,475</u>	<u>53,096</u>	\$ <u>48,600</u>	\$ <u>4,496</u>
Expenditures				
Contractual services	35,686	35,849	\$ 40,000	\$ (4,151)
Commodities	<u>6,412</u>	<u>6,042</u>	<u>8,300</u>	<u>(2,258)</u>
Total expenditures	<u>42,098</u>	<u>41,891</u>	\$ <u>48,300</u>	\$ <u>(6,409)</u>
Receipts over (under) expenditures	(623)	11,205		
Unencumbered cash, beginning of year	<u>10,393</u>	<u>9,770</u>		
Unencumbered cash, end of year	\$ <u>9,770</u>	\$ <u>20,975</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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		
	2017	Actual	Budget	Variance Over (Under)
	Actual	Actual	Budget	(Under)
Cash receipts				
Fees	\$ 235,934	\$ 233,559	\$ 240,000	\$ (6,441)
Interest on idle funds	686	572	1,000	(428)
	<u>236,620</u>	<u>234,131</u>	<u>241,000</u>	<u>(6,869)</u>
Total cash receipts				
Expenditures				
Contractual services	143,772	135,363	\$ 205,000	\$ (69,637)
Capital outlay	120,431	30,552	0	30,552
Commodities	0	0	25,000	(25,000)
	<u>264,203</u>	<u>165,915</u>	<u>230,000</u>	<u>(64,085)</u>
Total expenditures				
Receipts over (under) expenditures	(27,583)	68,216		
Unencumbered cash, beginning of year	<u>141,017</u>	<u>113,434</u>		
Unencumbered cash, end of year	\$ <u>113,434</u>	\$ <u>181,650</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, 2018

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

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 874	\$ 1,048
Expenditures		
Commodities	<u>0</u>	<u>400</u>
Receipts over (under) expenditures	874	648
Unencumbered cash, beginning of year	<u>872</u>	<u>1,746</u>
Unencumbered cash, end of year	\$ <u><u>1,746</u></u>	\$ <u><u>2,394</u></u>

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2k**

SPECIAL PURPOSE FUNDS
CARRY CONCEALED WEAPON - 316
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Fees	\$ 1,625	\$ 2,407
Expenditures		
Commodities	475	0
Receipts over (under) expenditures	1,150	2,407
Unencumbered cash, beginning of year	2,041	3,191
Unencumbered cash, end of year	\$ 3,191	\$ 5,598

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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		
	2017	Actual	Budget	Variance Over (Under)
	Actual			
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 443,070	\$ 503,822	\$ 502,446	\$ 1,376
Delinquent tax	8,212	9,236	5,000	4,236
Motor vehicle tax	56,005	58,390	53,820	4,570
Payment in lieu of taxes	340	0	0	0
Recreational vehicle tax	1,182	1,224	1,157	67
16/20M vehicle tax	0	0	1,167	(1,167)
Commercial Motor Vehicle	2,335	2,488	2,441	47
Watercraft	0	0	768	(768)
MVL - rental excise tax	3	4	3	1
Service fees	16,874	8,264	7,500	764
Miscellaneous	<u>1,980</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total cash receipts	 <u>530,001</u>	 <u>583,428</u>	 <u>\$ 574,302</u>	 <u>\$ 9,126</u>
 Expenditures				
Personnel services	435,972	461,996	\$ 494,713	\$ (32,717)
Contractual services	27,245	27,283	39,160	(11,877)
Commodities	4,462	5,435	5,050	385
Vehicle expense	4,753	7,519	6,900	619
Operating transfer	<u>60,000</u>	<u>40,000</u>	<u>25,000</u>	<u>15,000</u>
 Total expenditures	 <u>532,432</u>	 <u>542,233</u>	 <u>\$ 570,823</u>	 <u>\$ (28,590)</u>
 Receipts over (under) expenditures	 (2,431)	 41,195		
 Unencumbered cash, beginning of year	 <u>50,155</u>	 <u>47,724</u>		
 Unencumbered cash, end of year	 <u>\$ 47,724</u>	 <u>\$ 88,919</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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
	Actual	Actual
Cash receipts		
Fees		
Motor vehicle registration fees	\$ 338,020	\$ 339,554
Lien holder fees	5,184	5,147
Drivers license fees	16,107	19,971
Tag recovery fee	20	30
Miscellaneous	<u>2,450</u>	<u>2,975</u>
Total cash receipts	<u>361,781</u>	<u>367,677</u>
Expenditures		
Personnel services	327,898	334,846
Contractual services	28,590	27,997
Commodities	4,581	4,110
Vehicle expense	<u>712</u>	<u>724</u>
Total expenditures	<u>361,781</u>	<u>367,677</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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)**

	<u>2017 Actual</u>	<u>2018 Actual</u>
Cash receipts		
Miscellaneous	\$ <u>9,540</u>	\$ <u>10,320</u>
Expenditures		
Contractual	1,800	2,200
Commodities	<u>2,567</u>	<u>0</u>
Total expenditures	<u>4,367</u>	<u>2,200</u>
Receipts over (under) expenditures	5,173	8,120
Unencumbered cash, beginning of year	<u>10,528</u>	<u>15,701</u>
Unencumbered cash, end of year	\$ <u><u>15,701</u></u>	\$ <u><u>23,821</u></u>

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2o**

SPECIAL PURPOSE FUNDS
SPECIAL BUILDING FUND - 325
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		
	2017			Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 705,405	\$ 765,529	\$ 763,175	\$ 2,354
Delinquent tax	12,261	14,248	10,000	4,248
Motor vehicle tax	81,272	90,812	85,697	5,115
Recreational/ Commercial/ Watercraft	1,716	1,902	1,842	60
16/20M vehicle tax	0	0	1,858	(1,858)
Commercial Motor Vehicle	3,331	3,945	3,887	58
Watercraft	0	0	1,223	(1,223)
Payment in lieu of taxes	542	0	50	(50)
MVL - rental excise tax	5	7	5	2
	<u>804,532</u>	<u>876,443</u>	<u>\$ 867,737</u>	<u>\$ 8,706</u>
Total cash receipts	<u>804,532</u>	<u>876,443</u>	<u>\$ 867,737</u>	<u>\$ 8,706</u>
Expenditures				
Contractual services	77,788	3,900	\$ 60,000	\$ (56,100)
Commodities	55,808	0	15,500	(15,500)
Operating transfers	666,404	861,600	790,000	71,600
	<u>800,000</u>	<u>865,500</u>	<u>\$ 865,500</u>	<u>\$ 0</u>
Total expenditures	<u>800,000</u>	<u>865,500</u>	<u>\$ 865,500</u>	<u>\$ 0</u>
Receipts over (under) expenditures	4,532	10,943		
Unencumbered cash, beginning of year	<u>44,981</u>	<u>49,513</u>		
Unencumbered cash, end of year	\$ <u>49,513</u>	\$ <u>60,456</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, 2018

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

	<u>2017 Actual</u>	<u>2018 Actual</u>
Cash receipts		
Operating transfers	\$ 26,000	\$ 26,000
Expenditures		
Other	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	26,000	26,000
Unencumbered cash, beginning of year	<u>200,000</u>	<u>226,000</u>
Unencumbered cash, end of year	\$ <u><u>226,000</u></u>	\$ <u><u>252,000</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, 2018

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

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ <u>135,000</u>	\$ <u>299,029</u>
Expenditures		
Capital Expenditures	0	115,603
Contractual	<u>12,588</u>	<u>0</u>
Total expenditures	<u>12,588</u>	<u>115,603</u>
Receipts over (under) expenditures	122,412	183,426
Unencumbered cash, beginning of year	<u>287,562</u>	<u>409,974</u>
Unencumbered cash, end of year	<u>\$ 409,974</u>	<u>\$ 593,400</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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Fees	\$ 52,150	\$ 51,686	\$ 40,000	\$ 11,686
Operating transfers	<u>280,000</u>	<u>140,000</u>	<u>75,000</u>	<u>65,000</u>
Total cash receipts	<u>332,150</u>	<u>191,686</u>	<u>\$ 115,000</u>	<u>\$ 76,686</u>
Expenditures				
Personnel services	12,929	7,336	\$ 13,500	\$ (6,164)
Contractual services	4,315	111,539	20,000	91,539
Commodities	78	1,657	25,000	(23,343)
Capital outlay	380	83,529	200,000	(116,471)
Operating transfers	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>47,702</u>	<u>204,061</u>	<u>\$ 258,500</u>	<u>\$ (54,439)</u>
Receipts over (under) expenditures	284,448	(12,375)		
Unencumbered cash, beginning of year	<u>299,684</u>	<u>584,132</u>		
Unencumbered cash, end of year	<u>\$ 584,132</u>	<u>\$ 571,757</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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Operating transfers	\$ 300,000	\$ 250,000	\$ 368,750	\$ (118,750)
Expenditures				
Contractual services	175,304	197,644	\$ 206,500	\$ (8,856)
Commodities	22,116	1,935	6,450	(4,515)
Capital outlay	96,999	34,045	165,300	(131,255)
Total expenditures	294,419	233,624	\$ 378,250	\$ (144,626)
Receipts over (under) expenditures	5,581	16,376		
Unencumbered cash, beginning of year	7,839	13,420		
Unencumbered cash, end of year	\$ 13,420	\$ 29,796		

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, 2018

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

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 809,000	\$ 850,000
Miscellaneous	<u>39,229</u>	<u>28,742</u>
Total cash receipts	<u>848,229</u>	<u>878,742</u>
Expenditures		
Contractual services	22,256	23,344
Commodities	14,614	4,815
Capital outlay	0	83,363
Operating transfers	<u>300,000</u>	<u>446,427</u>
Total expenditures	<u>336,870</u>	<u>557,949</u>
Receipts over (under) expenditures	511,359	320,793
Unencumbered cash, beginning of year	<u>797,973</u>	<u>1,309,332</u>
Unencumbered cash, end of year	\$ <u><u>1,309,332</u></u>	\$ <u><u>1,630,125</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, 2018

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

	<u>2017 Actual</u>	<u>2018 Actual</u>
Cash receipts		
Operating transfers	\$ 100,000	\$ 0
Expenditures		
Other	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	100,000	0
Unencumbered cash, beginning of year	<u>200,000</u>	<u>300,000</u>
Unencumbered cash, end of year	<u><u>\$ 300,000</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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Cash receipts		
Operating transfers	\$ 0	\$ 0
Expenditures		
Contractual	<u>940</u>	<u>0</u>
Receipts over (under) expenditures	(940)	0
Unencumbered cash, beginning of year	<u>35,076</u>	<u>34,136</u>
Unencumbered cash, end of year	<u><u>\$ 34,136</u></u>	<u><u>\$ 34,136</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2y

**SPECIAL PURPOSE FUNDS
WALNUT CREEK SEWER RESERVE - 341
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)**

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Operating transfers	\$ 7,900	\$ 7,900
Expenditures		
Contractual	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	7,900	7,900
Unencumbered cash, beginning of year	<u>17,423</u>	<u>25,323</u>
Unencumbered cash, end of year	\$ <u><u>25,323</u></u>	\$ <u><u>33,223</u></u>

Miami County, Kansas

Schedule 2z

**SPECIAL PURPOSE FUNDS
CLERK TECHNOLOGY - 360
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)**

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 13,038	\$ 12,921
Expenditures		
Contractual	<u>5,000</u>	<u>0</u>
Receipts over (under) expenditures	8,038	12,921
Unencumbered cash, beginning of year	<u>27,008</u>	<u>35,046</u>
Unencumbered cash, end of year	\$ <u><u>35,046</u></u>	\$ <u><u>47,967</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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 13,038	\$ 12,921
Expenditures		
Contractual service	529	0
Capital outlay	0	535
Commodities	<u>428</u>	<u>0</u>
Total expenditures	<u>957</u>	<u>535</u>
Receipts over (under) expenditures	12,081	12,386
Unencumbered cash, beginning of year	<u>26,168</u>	<u>38,249</u>
Unencumbered cash, end of year	<u>\$ 38,249</u>	<u>\$ 50,635</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, 2018

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

		2018		
	2017			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Miscellaneous	\$ 25	\$ 25	\$ 0	\$ 25
Sales tax	0	1,500	0	1,500
Rental income	<u>12,410</u>	<u>11,880</u>	<u>11,880</u>	<u>0</u>
Total cash receipts	<u>12,435</u>	<u>13,405</u>	<u>\$ 11,880</u>	<u>\$ 1,525</u>
Expenditures				
Contractual services	2,179	1,952	\$ 2,200	\$ (248)
Commodities	0	0	250	(250)
Operating transfers	<u>7,500</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Total expenditures	<u>9,679</u>	<u>16,952</u>	<u>\$ 17,450</u>	<u>\$ (498)</u>
Receipts over (under) expenditures	2,756	(3,547)		
Unencumbered cash, beginning of year	<u>9,070</u>	<u>11,826</u>		
Unencumbered cash, end of year	<u>\$ 11,826</u>	<u>\$ 8,279</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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		
	2017			Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 556,659	\$ 569,172	\$ 564,069	\$ 5,103
Delinquent tax	8,841	10,237	8,000	2,237
Motor vehicle tax	67,357	72,684	68,576	4,108
Recreational vehicle tax	1,796	1,884	1,839	45
16/20M vehicle tax	0	14	2,207	(2,193)
Commercial Motor Vehicle	3,204	3,720	3,063	657
Watercraft	0	24,981	1,202	23,779
Reimbursements	3,672	751	2,500	(1,749)
Cost Share	4,794	0	2,500	(2,500)
	<u>646,323</u>	<u>683,443</u>	<u>\$ 653,956</u>	<u>\$ 29,487</u>
Total cash receipts				
	<u>646,323</u>	<u>683,443</u>	<u>\$ 653,956</u>	<u>\$ 29,487</u>
Expenditures				
Contractual services	315,631	332,793	\$ 415,050	\$ (82,257)
Commodities	20,354	25,563	115,800	(90,237)
Vehicle expense	38,051	38,243	86,000	(47,757)
Capital outlay	79,419	170,825	65,000	105,825
Operating transfers	174,400	134,425	20,000	114,425
	<u>627,855</u>	<u>701,849</u>	<u>\$ 701,850</u>	<u>\$ (1)</u>
Total expenditures				
	<u>627,855</u>	<u>701,849</u>	<u>\$ 701,850</u>	<u>\$ (1)</u>
Receipts over (under) expenditures	18,468	(18,406)		
Unencumbered cash, beginning of year	27,722	47,890		
Prior year cancelled encumbrances	<u>1,700</u>	<u>0</u>		
Unencumbered cash, end of year	\$ <u>47,890</u>	\$ <u>29,484</u>		

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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		Variance Over (Under)	
	2017 Actual	Actual	Budget		
Cash receipts					
Taxes and shared revenue					
Current tax	\$ 170,792	\$ 176,011	\$ 178,691	\$ (2,680)	
Delinquent tax	1,789	3,732	1,000	2,732	
Motor vehicle tax	22,371	24,523	22,200	2,323	
Recreational vehicle tax	528	598	554	44	
Commercial Motor Vehicle	518	538	468	70	
Watercraft	0	0	467	(467)	
16/20M vehicle tax	<u>0</u>	<u>0</u>	<u>500</u>	<u>(500)</u>	
Total cash receipts	<u>195,998</u>	<u>205,402</u>	\$ <u>203,880</u>	\$ <u>1,522</u>	
Expenditures					
Contractual services	186,579	194,042	\$ 199,042	\$ (5,000)	
Commodities	0	0	1,000	(1,000)	
Operating transfers	<u>7,500</u>	<u>13,500</u>	<u>7,500</u>	<u>6,000</u>	
Total expenditures	<u>194,079</u>	<u>207,542</u>	\$ <u>207,542</u>	\$ <u>0</u>	
Receipts over (under) expenditures	1,919	(2,140)			
Unencumbered cash, beginning of year	<u>12,782</u>	<u>14,701</u>			
Unencumbered cash, end of year	\$ <u>14,701</u>	\$ <u>12,561</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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		
	2017			Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts				
Miscellaneous	\$ 72,028	\$ 1,000	\$ 1,000	\$ 0
Operating transfers	<u>174,400</u>	<u>134,425</u>	<u>17,390</u>	<u>117,035</u>
Total cash receipts	<u>246,428</u>	<u>135,425</u>	<u>\$ 18,390</u>	<u>\$ 117,035</u>
Expenditures				
Commodities	219	0	\$ 10,000	\$ (10,000)
Capital outlay	<u>239,184</u>	<u>596,718</u>	<u>670,000</u>	<u>(73,282)</u>
Total expenditures	<u>239,403</u>	<u>596,718</u>	<u>\$ 680,000</u>	<u>\$ (83,282)</u>
Receipts over (under) expenditures	7,025	(461,293)		
Unencumbered cash, beginning of year	816,781	854,738		
Prior year cancelled encumbrances	<u>30,932</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 854,738</u>	<u>\$ 393,445</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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		
	2017			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Operating Transfers	\$ 7,500	\$ 13,500	\$ 7,500	\$ 6,000
Expenditures				
Contractual	0	12,000	\$ 0	\$ 12,000
Capital outlay	<u>3,080</u>	<u>0</u>	<u>179,746</u>	<u>(179,746)</u>
Total expenditures	<u>3,080</u>	<u>12,000</u>	<u>\$ 179,746</u>	<u>(167,746)</u>
Receipts over (under) expenditures	4,420	1,500		
Unencumbered cash, beginning of year	<u>164,746</u>	<u>169,166</u>		
Unencumbered cash, end of year	\$ <u>169,166</u>	\$ <u>170,666</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, 2018
 (With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes and shared revenue				
Special alcohol tax	\$ 42,365	\$ 47,167	\$ <u>38,000</u>	\$ <u>9,167</u>
Expenditures				
Contractual services	<u>45,000</u>	<u>45,000</u>	\$ <u>45,000</u>	\$ <u>0</u>
Receipts over (under) expenditures	(2,635)	2,167		
Unencumbered cash, beginning of year	<u>52,042</u>	<u>49,407</u>		
Unencumbered cash, end of year	\$ <u>49,407</u>	\$ <u>51,574</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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)**

	<u>2017 Actual</u>	<u>2018 Actual</u>
Cash receipts		
Use of money and property	\$ 0	\$ 0
Expenditures		
Other	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>3,687</u>	<u>3,687</u>
Unencumbered cash, end of year	\$ <u><u>3,687</u></u>	\$ <u><u>3,687</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ii

SPECIAL PURPOSE FUNDS
BUCYRUS LIGHTS FUND - 433
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		
	2017			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 3,107	\$ 2,744	\$ 2,720	\$ 24
Delinquent tax	179	152	150	2
Motor vehicle tax	808	827	840	(13)
Recreational vehicle tax	(3)	0	9	(9)
16/20M vehicle tax	0	0	23	(23)
Commercial Motor Vehicle	62	78	84	(6)
Watercraft	<u>0</u>	<u>0</u>	<u>11</u>	<u>(11)</u>
Total cash receipts	<u>4,153</u>	<u>3,801</u>	\$ <u>3,837</u>	\$ <u>(36)</u>
Expenditures				
Contractual	<u>3,817</u>	<u>3,226</u>	\$ <u>4,500</u>	\$ <u>(1,274)</u>
Total expenditures	<u>3,817</u>	<u>3,226</u>	\$ <u>4,500</u>	\$ <u>(1,274)</u>
Receipts over (under) expenditures	336	575		
Unencumbered cash, beginning of year	<u>616</u>	<u>952</u>		
Unencumbered cash, end of year	\$ <u>952</u>	\$ <u>1,527</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
HILLSDALE LIGHTS FUND - 435
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		
	2017	Actual	Budget	Variance Over (Under)
	Actual			
Cash receipts				
Taxes and shared revenue				
Current tax	\$ 6,326	\$ 6,291	\$ 6,385	\$ (94)
Delinquent tax	59	857	70	787
Motor vehicle tax	885	1,035	1,046	(11)
Recreational vehicle tax	27	23	29	(6)
16/20M vehicle tax	0	0	16	(16)
Commercial Motor Vehicle	4	16	12	4
Watercraft	0	0	11	(11)
	<u>7,301</u>	<u>8,222</u>	<u>\$ 7,569</u>	<u>\$ 653</u>
Total cash receipts				
	<u>7,301</u>	<u>8,222</u>	<u>\$ 7,569</u>	<u>\$ 653</u>
Expenditures				
Contractual services	<u>8,725</u>	<u>7,373</u>	<u>\$ 9,300</u>	<u>\$ (1,927)</u>
Total expenditures	<u>8,725</u>	<u>7,373</u>	<u>\$ 9,300</u>	<u>\$ (1,927)</u>
Receipts over (under) expenditures	(1,424)	849		
Unencumbered cash, beginning of year	<u>3,067</u>	<u>1,643</u>		
Unencumbered cash, end of year	<u>\$ 1,643</u>	<u>\$ 2,492</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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over Over (Under)
		Actual	Budget	
Cash receipts				
Sales tax	\$ 1,073,201	\$ 1,118,733	\$ 1,075,000	\$ 43,733
Total cash receipts	1,073,201	1,118,733	<u>1,075,000</u>	<u>43,733</u>
Expenditures				
Operating transfers	880,884	1,579,782	<u>1,579,783</u>	<u>(1)</u>
Total expenditures	880,884	1,579,782		
Receipts over (under) expenditures	192,317	(461,049)		
Unencumbered cash, beginning of year	<u>845,672</u>	<u>1,037,989</u>		
Unencumbered cash, end of year	\$ <u>1,037,989</u>	\$ <u>576,940</u>		

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, 2018

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

	2017 Actual	2018		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes and shared revenue				
Sales tax	\$ 1,073,200	\$ 1,118,733	\$ 1,075,000	\$ 43,733
Total cash receipts	1,073,200	1,118,733	\$ 1,075,000	\$ 43,733
Expenditures				
Contractual	600,166	500,000	\$ 500,000	\$ 0
Operating transfer	499,834	575,000	575,000	0
Total expenditures	1,100,000	1,075,000	\$ 1,075,000	\$ 0
Receipts over (under) expenditures	(26,800)	43,733		
Unencumbered cash, beginning of year	36,679	9,879		
Unencumbered cash, end of year	\$ 9,879	\$ 53,612		

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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		
	2017	Actual	Budget	Variance Over (Under)
	Actual			
Cash receipts				
Grants	\$ 429,579	\$ 410,892	\$ 463,064	\$ (52,172)
Service fees	22,274	23,037	30,000	(6,963)
	<u>451,853</u>	<u>433,929</u>	<u>\$ 493,064</u>	<u>\$ (59,135)</u>
Expenditures				
Personnel services	266,525	259,899	\$ 281,126	\$ (21,227)
Contractual services	150,271	161,715	154,331	7,384
Commodities	2,548	1,888	7,941	(6,053)
Capital Outlay	0	309	0	309
Vehicle expense	1,488	1,413	3,238	(1,825)
	<u>420,832</u>	<u>425,224</u>	<u>\$ 446,636</u>	<u>\$ (21,412)</u>
Receipts over (under) expenditures	31,021	8,705		
Unencumbered cash, beginning of year	134,387	165,420		
Prior year cancelled encumbrances	<u>12</u>	<u>0</u>		
Unencumbered cash, end of year	\$ <u>165,420</u>	\$ <u>174,125</u>		

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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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Grants	\$ 383,604	\$ 420,377	\$ 464,357	\$ (43,980)
Service fees	6,805	6,316	5,000	1,316
Total cash receipts	<u>390,409</u>	<u>426,693</u>	<u>\$ 469,357</u>	<u>\$ (42,664)</u>
Expenditures				
Personnel services	349,583	361,168	\$ 425,055	\$ (63,887)
Contractual services	53,359	49,772	61,312	(11,540)
Commodities	3,336	2,329	5,490	(3,161)
Vehicle expense	5,278	5,011	11,000	(5,989)
Capital outlay	<u>1,661</u>	<u>309</u>	<u>0</u>	<u>309</u>
Total expenditures	<u>413,217</u>	<u>418,589</u>	<u>\$ 502,857</u>	<u>\$ (84,268)</u>
Receipts over (under) expenditures	(22,808)	8,104		
Unencumbered cash, beginning of year	<u>64,913</u>	<u>42,105</u>		
Unencumbered cash, end of year	<u>\$ 42,105</u>	<u>\$ 50,209</u>		

See Independent Auditor's Report.

Miami County, Kansas**Schedule 200**

SPECIAL PURPOSE FUNDS
JUVENILE REINVESTMENT - 986
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Grants	\$ <u>0</u>	\$ <u>106,466</u>
Total cash receipts	<u>0</u>	<u>106,466</u>
Expenditures		
Personnel services	0	34,789
Contractual services	0	10,637
Commodities	0	781
Vehicle expense	0	156
Capital outlay	<u>0</u>	<u>961</u>
Total expenditures	<u>0</u>	<u>47,324</u>
Receipts over (under) expenditures	0	59,142
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>
Unencumbered cash, end of year	<u><u>\$ 0</u></u>	<u><u>\$ 59,142</u></u>

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2pp**

SPECIAL PURPOSE FUNDS
COPS FOR TOTS - 993
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Grants	\$ 1,000	\$ 0
Miscellaneous	<u>23,021</u>	<u>17,493</u>
Total cash receipts	<u>24,021</u>	<u>17,493</u>
Expenditures		
Contractual services	2,868	7,074
Commodities	<u>8,725</u>	<u>12,978</u>
Total expenditures	<u>11,593</u>	<u>20,052</u>
Receipts over (under) expenditures	12,428	(2,559)
Unencumbered cash, beginning of year	<u>28,716</u>	<u>41,144</u>
Unencumbered cash, end of year	<u>\$ 41,144</u>	<u>\$ 38,585</u>

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2qq**

SPECIAL PURPOSE FUNDS
SHERIFF'S SUPPORT PROGRAM - 994
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 5,020	\$ 4,980
Expenditures		
Contractual	540	824
Commodities	<u>3,015</u>	<u>3,410</u>
Total expenditures	<u>3,555</u>	<u>4,234</u>
Receipts over (under) expenditures	1,465	746
Unencumbered cash, beginning of year	<u>5,658</u>	<u>7,123</u>
Unencumbered cash, end of year	\$ <u><u>7,123</u></u>	\$ <u><u>7,869</u></u>

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2rr**

SPECIAL PURPOSE FUNDS
SMALL BUSINESS GRANT - 998
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Grants	\$ 9,000	\$ 0
Miscellaneous	<u>250</u>	<u>5,750</u>
Total cash receipts	9,250	5,750
 Expenditures		
Contractual	<u>1,250</u>	<u>1,750</u>
Receipts over (under) expenditures	8,000	4,000
Unencumbered cash, beginning of year	<u>9,471</u>	<u>17,471</u>
Unencumbered cash, end of year	\$ <u><u>17,471</u></u>	\$ <u><u>21,471</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2ss

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, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		Variance Over (Under)	
	2017 Actual	Actual	Budget		
Cash receipts					
Taxes and shared revenue					
Current tax	\$ 912,884	\$ 539,802	\$ 535,887	\$ 3,915	
Delinquent tax	27,076	21,492	25,000	(3,508)	
Motor vehicle tax	159,647	132,002	110,748	21,254	
Recreational vehicle tax	3,365	2,772	2,380	392	
16/20M vehicle tax	0	0	2,401	(2,401)	
Commercial Motor Vehicle	6,916	5,213	5,023	190	
Watercraft	0	0	1,581	(1,581)	
MVL - rental excise tax	0	0	7	(7)	
Payment in lieu of taxes	700	0	400	(400)	
Operating transfer	<u>880,882</u>	<u>879,782</u>	<u>879,783</u>	<u>(1)</u>	
 Total cash receipts	<u>1,991,471</u>	<u>1,581,063</u>	<u>\$ 1,563,210</u>	<u>\$ 17,853</u>	
 Expenditures					
Principal	1,426,118	966,667	\$ 966,668	\$ (1)	
Interest	689,497	641,926	641,926	0	
Fees	<u>1,403</u>	<u>715</u>	<u>100,715</u>	<u>(100,000)</u>	
 Total expenditures	<u>2,117,018</u>	<u>1,609,308</u>	<u>\$ 1,709,309</u>	<u>\$ (100,001)</u>	
 Receipts over (under) expenditures	(125,547)	(28,245)			
 Unencumbered cash, beginning of year	<u>498,546</u>	<u>372,999</u>			
 Unencumbered cash, end of year	<u>\$ 372,999</u>	<u>\$ 344,754</u>			

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2tt

CAPITAL PROJECT FUNDS
NEW PROJECTS - 450
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

		2018		Variance Over Over (Under)	
	2017 Actual	Actual	Budget		
Cash receipts					
Grant	\$ 46,833	\$ 10,236	\$ 0	\$ 10,236	
Miscellaneous	88,659	311,000	0	311,000	
Operating transfer	<u>1,413,738</u>	<u>2,704,601</u>	<u>1,650,000</u>	<u>1,054,601</u>	
Total cash receipts	<u>1,549,230</u>	<u>3,025,837</u>	\$ <u>1,650,000</u>	\$ <u>1,375,837</u>	
Expenditures					
Contractual Services	0	600	\$ 0	\$ 600	
Capital outlay	<u>368,023</u>	<u>3,147,981</u>	<u>3,500,000</u>	<u>(352,019)</u>	
Total expenditures	<u>368,023</u>	<u>3,148,581</u>	\$ <u>3,500,000</u>	\$ <u>(351,419)</u>	
Receipts over (under) expenditures	1,181,207	(122,744)			
Unencumbered cash, beginning of year	2,383,843	3,584,522			
Prior year cancelled encumbrance	<u>19,472</u>	<u>43,866</u>			
Unencumbered cash, end of year	\$ <u>3,584,522</u>	\$ <u>3,505,644</u>			

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2uu**

CAPITAL PROJECT FUNDS
800 MHz RADIO SYSTEM - 909
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Operating transfer	\$ 0	\$ 685,000
Total cash receipts	<u>0</u>	<u>685,000</u>
Expenditures		
Capital outlay	<u>0</u>	<u>82,200</u>
Total expenditures	<u>0</u>	<u>82,200</u>
Receipts over (under) expenditures	0	602,800
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>0</u></u>	\$ <u><u>602,800</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2vv

CAPITAL PROJECT FUNDS
JAIL CONSTRUCTION - 904
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2018
(With Comparative Actual totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
	Actual	Actual
Cash receipts		
Interest	\$ 17,272	\$ 988
Operating transfer	<u>300,000</u>	<u>700,000</u>
Total cash receipts	<u>317,272</u>	<u>700,988</u>
Expenditures		
Contractual Services	69,198	19,784
Commodities	4,621	22,010
Capital outlay	667,083	134,136
Transfers out	<u>0</u>	<u>300,000</u>
Total expenditures	<u>740,902</u>	<u>475,930</u>
Receipts over (under) expenditures	(423,630)	225,058
Unencumbered cash, beginning of year	421,974	21,770
Prior year cancelled encumbrances	<u>23,426</u>	<u>148,706</u>
Unencumbered cash, end of year	\$ <u><u>21,770</u></u>	\$ <u><u>395,534</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, 2018

<u>Fund</u>	<u>Beginning Cash</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Cash</u>
<u>Off County System</u>				
Emergency Medical Services	\$ 0	\$ 1,236,689	\$ 1,236,689	\$ 0
County Clerk	25	9,494	9,494	25
District Court	139,054	2,187,556	2,015,836	310,774
Health Department	0	265,308	265,308	0
Law Library	27,681	18,073	19,834	25,920
Sheriff - prisoner fund	25,506	21,092	29,422	17,176
Sheriff - checking	6,193	86,749	62,796	30,146
Subtotal of accounts not on county system			\$	<u>384,041</u>
<u>On County System</u>				
Payroll Tax Withholdings	0	0	0	0
Zoning escrow	5,600	0	0	5,600
Escrow	24,900	12,098	14,298	22,700
Insurance tax lien	10,000	4,744	10,000	4,744
Sub-division escrow	17,353	0	10,000	7,353
Airport Escrow	2,300	100	0	2,400
Hillsdale improvement	0	8,268	8,268	0
Returned checks	(7,855)	66,898	80,922	(21,879)
Neighborhood revitalization	0	48,889	48,889	0
Current taxes	28,663,866	1,582,652	51,240	30,195,278
Auto taxes	1,137,086	154,754	81,793	1,210,047
Bankruptcy tax payments	2,919	202	2,701	420
Recreational vehicle	23,057	3,198	2,765	23,490
Commercial motor vehicle registration	8,999	11,521	13,820	6,700
Payment in lieu of tax	0	61,832	0	61,832
Tax foreclosure sales	39,027	17,823	29,485	27,365
Advance tax	0	10,032	3,389	6,643
County redemption	365,675	0	91,830	273,845
Delinquent personal property tax	10,784	0	2,549	8,235
Mineral production/severance tax	2,877	0	0	2,877
Long & Short & Change Checks	962	134,264	134,342	884
Prisoner cash bonds	0	38,149	37,649	500
State Funds	174,716	5,119,556	5,126,741	167,531
<u>Tax Distribution</u>				
Cities	(13)	7,105,694	7,105,718	(37)
Townships	1	69,602	69,603	0
Schools	(92)	24,207,801	24,206,908	801
Library	0	1,045,822	1,045,822	0
Extension District	0	322,910	322,910	0
Cemeteries	0	65,121	65,121	0
Recreation commissions	0	356,227	356,227	0
Watershed	0	15,834	15,834	0
	<u>\$ 30,680,621</u>	<u>\$ 44,288,952</u>	<u>\$ 42,578,203</u>	<u>\$ 32,391,370</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, 2018, and the related notes to the financial statements, which comprise the County's regulatory basis financial statements, and have issued our report thereon May 3, 2019. The County prepares its financial statements on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

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

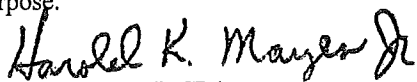
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did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

Compliance and Other Matters

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

Purpose of this Report

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

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

Harold K Mayes Jr CPAp
Agler & Gaeddert Chartered
Ottawa, Kansas
May 3, 2019