

MIAMI COUNTY, KANSAS
FINANCIAL STATEMENTS
AND
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
December 31, 2010

Miami County, Kansas

TABLE OF CONTENTS Year ended December 31, 2010

	<u>PAGE</u>
Report of Independent Certified Public Accountants	1
Financial Statements	
Summary of Cash Receipts, Expenditures And Unencumbered Cash	1 3
Summary of Expenditures – Actual and Budget (Budgeted Funds Only)	2 7
Statement of Cash Receipts and Expenditures - Actual and Budget	3 8
Agency Funds Statement of Cash Receipts and Cash Disbursements	4 54
Notes to Financial Statements	55
Supplemental Information	
Schedule of Funds on Deposit Compared with Depository Coverage	1 68
Reconcilement of 2008 Tax Rolls	2 69
Schedule of Expenditures of Federal Awards	3 70
Special Reports	
Report of Independent Certified Public Accountants On Internal Control over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	72
Report of Independent Certified Public Accountants on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control over Compliance In Accordance with OMB Circular A-133	73
Schedule of Findings and Questioned Costs	75

234 South Main
P.O. Box 1020
Ottawa, Kansas 66067
(785) 242-3170
(785) 242-9250 FAX
www.agc-cpas.com WEB SITE



Lucille L. Hinderliter, CPA
Harold K. Mayes, CPA

W. Keith Gaeddert, CPA
(Retired)

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of County Commissioners
Miami County
Paola, Kansas

We have audited the accompanying financial statements of the individual funds of Miami County, Kansas, as of and for the year ended December 31, 2010, as listed in the table of contents. These statutory basis financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these statutory basis financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit Guide*; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statutory basis financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note I-B, the County prepared these financial statements using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the statutory basis financial statements of the differences between the regulatory basis of accounting and accounting principles generally accepted in the United States of America are described in Note I-B.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Miami County, Kansas, as of December 31, 2010, or the changes in its financial position or, where applicable, its cash flows for the year then ended.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of the individual funds of Miami County, Kansas as of December 31, 2010, and its cash receipts and expenditures and budgetary results, for the year then ended on the basis of accounting described in Note I-B

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2010 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



Our audit was performed for the purpose of forming an opinion on the financial statements of the County, taken as a whole. The information presented as additional information in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *U.S. Office of Management and Budget Circular A-133 Audits of States, Local Governments and Non-Profit Organizations* and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Ayer & Hackett, Chartered

April 29, 2011

Miami County, Kansas

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH For the Year Ended December 31, 2010

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>
Governmental type funds				
General Fund	\$ 2,883,142	\$ 5,758	\$ 12,898,639	\$ 12,958,004
Special Revenue Funds				
Road and Bridge	1,452,944	0	6,680,805	6,450,244
Solid Waste	158,710	0	665,667	668,692
County Fuel System	134,469	0	637,719	615,851
Club Estates #1 Sewer	17,121	0	16,039	22,348
Club Estates #1 Lights	11,645	0	0	937
Walnut Creek #3 Sewer	16,114	0	15,041	11,088
Bucyrus Sewer	1,070	0	34,803	34,889
911 Emergency Wireless	59,823	0	69,576	79,548
Law Enforcement Trust	1,982	0	7,168	0
Carry Concealed Weapon	10,118	0	5,393	1,094
County Wide Reappraisal	87,589	0	378,568	425,641
Motor Vehicle Operating	0	0	286,941	286,941
Special Building	400	0	0	0
Special Bridge	63,834	0	685,846	708,919
Special Economic Development Reserve	50,000	0	0	0
Road and Bridge Special Machinery	128,977	0	335,789	0
Equipment Reserve	470,152	0	90,040	128,879
Special Technology	134,060	0	90,464	175,721
Special Building Improvement	515,097	0	0	11,203
Special Retirement	75,000	0	0	0
Special Tax Refund	36,944	0	4,865	0
Club Estate Sewer Reserve	576	0	12,500	0
Walnut Creek Sewer Reserve	19,404	0	3,000	0
Airport Hangar	0	0	1,600	1,584
Fire District No. 1 Maintenance	105,712	0	594,222	663,593
Fire District No. 2 Maintenance	21,068	0	152,120	161,180
Fire District No. 1 Special Machinery	615,201	0	389,705	283,945
Fire District No. 2 Special Machinery	127,246	0	8,400	0
Special Alcohol Control	38,129	0	35,587	35,000
Special Drug Forfeiture	3,370	0	0	1,700
Bucyrus Lights	634	0	2,656	2,730
Hillsdale Lights	512	0	5,974	6,240
1/4 Cent Sales Tax	1,161	0	794,848	796,000
Local Environmental Protection Plan	8,646	0	10,214	10,941
Community Corrections	53,032	0	355,213	352,246
Juvenile Justice Authority	208,328	0	366,700	501,243
Micro Loan Program	16,177	0	3,600	0
Sheriff Grant	567	0	26,018	26,328
Cops for Tots	23,018	0	21,033	18,518
Sheriff's Support Program	2,059	0	2,501	3,883
RBEG Economic Development Grant	0	0	18,732	18,732

The accompanying notes are an integral part of this statement.

<u>Ending Unencumbered Cash Balance</u>	Add Outstanding Encumbrances and Accounts Payable	<u>Ending Cash Balance</u>	
\$ 2,829,535	\$ 523,180	\$ 3,352,715	
1,683,505	473,669	2,157,174	Composition of ending cash
155,685	43,356	199,041	Cash on hand and checks \$ 869,524
156,337	21,564	177,901	Bank deposits
10,812	449	11,261	Checking/Savings 37,679,594
10,708	80	10,788	Agency accounts 340,951
20,067	538	20,605	Component Unit:
984	1,383	2,367	Miami County Extension Council <u>109,508</u>
49,851	9,588	59,439	Total cash and investments 38,999,577
9,150	0	9,150	Agency funds per
14,417	0	14,417	Statement 4 <u>(25,440,646)</u>
40,516	14,758	55,274	<u>\$ 13,558,931</u>
0	6,165	6,165	
400	0	400	
40,761	0	40,761	
50,000	0	50,000	
464,766	0	464,766	
431,313	5,990	437,303	
48,803	14,660	63,463	
503,894	0	503,894	
75,000	0	75,000	
41,809	0	41,809	
13,076	0	13,076	
22,404	0	22,404	
16	44	60	
36,341	56,049	92,390	
12,008	0	12,008	
720,961	9,842	730,803	
135,646	0	135,646	
38,716	0	38,716	
1,670	0	1,670	
560	235	795	
246	538	784	
9	0	9	
7,919	74	7,993	
55,999	9,348	65,347	
73,785	14,251	88,036	
19,777	0	19,777	
257	0	257	
25,533	8,008	33,541	
677	0	677	
0	573	573	

Miami County, Kansas

SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended December 31, 2010

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>
Debt Service Funds				
Bond and interest	387,576	0	2,588,882	2,688,006
Capital Projects Funds				
New Projects	\$ 2,703,225	\$ 20,687	\$ 4,173,493	\$ 2,846,569
Component Unit				
Miami County Extension Council	<u>134,961</u>	<u>0</u>	<u>283,396</u>	<u>308,849</u>
Total reporting entity (excluding agency funds)	<u>\$ 10,779,793</u>	<u>\$ 26,445</u>	<u>\$ 32,753,757</u>	<u>\$ 31,307,286</u>

The accompanying notes are an integral part of this statement.

<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
288,452	0	288,452
\$ 4,050,836	\$ 91,880	\$ 4,142,716
<u>109,508</u>	<u>0</u>	<u>109,508</u>
<u>\$ 12,252,709</u>	<u>\$ 1,306,222</u>	<u>\$ 13,558,931</u>

Miami County, Kansas

Statement 2

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
(Budgeted Funds Only)
For the Year Ended December 31, 2010

	<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 Favorable (Unfavorable)</u>
Governmental type funds					
General Fund	\$ 14,368,772	0	\$ 14,368,772	\$ 12,958,004	\$ 1,410,768
Special Revenue Funds					
Road and Bridge	7,211,465	0	7,211,465	6,450,244	761,221
Solid Waste	1,145,221	0	1,145,221	668,692	476,529
County Fuel System	625,000	0	625,000	615,851	9,149
Club Estates #1 Sewer	23,640	0	23,640	22,348	1,292
Club Estates #1 Lights	1,100	0	1,100	937	163
Walnut Creek #3 Sewer	15,000	0	15,000	11,088	3,912
Bucyrus Sewer	38,910	0	38,910	34,889	4,021
911 Emergency Wireless	130,000	0	130,000	79,548	50,452
County Wide Reappraisal	455,609	0	455,609	425,641	29,968
Motor Vehicle Operating	282,500	4,441	286,941	286,941	0
Special Bridge	731,310	0	731,310	708,919	22,391
Equipment Reserve	415,000	0	415,000	128,879	286,121
Special Technology	311,745	0	311,745	175,721	136,024
Fire District					
No. 1 Maintenance	671,945	0	671,945	663,593	8,352
No. 2 Maintenance	165,900	0	165,900	161,180	4,720
No. 1 Special Machinery	340,000	0	340,000	283,945	56,055
Special Alcohol Control	35,000	0	35,000	35,000	0
Bucyrus Lights	3,200	0	3,200	2,730	470
Hillsdale Lights	6,750	0	6,750	6,240	510
1/4 Cent Sales Tax	860,000	0	860,000	796,000	64,000
Community Corrections	381,174	0	381,174	352,246	28,928
Juvenile Justice Authority	530,585	0	530,585	501,243	29,342
Debt Service Funds					
Bond and interest	2,725,294	0	2,725,294	2,688,006	37,288
Capital Project Funds					
New Projects	4,475,660	0	4,475,660	2,846,569	1,629,091

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2010

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

	2010			
	2009			Variance
	Actual	Actual	Budget	Favorable
				(Unfavorable)
Cash receipts				
Ad Valorem tax	\$ 7,419,554	\$ 8,053,620	\$ 8,410,432	\$ (356,812)
Delinquent tax	159,833	226,133	180,000	46,133
Motor vehicle tax	844,723	832,338	897,731	(65,393)
Recreational vehicle tax	18,850	18,675	18,866	(191)
16/20M vehicle tax	25,737	22,871	29,536	(6,665)
Local alcoholic liquor fund	3,780	3,444	2,000	1,444
In lieu of taxes	28,003	32,791	30,000	2,791
Mineral production tax	1,315	1,056	1,500	(444)
Machinery & equipment tax from State	26,375	0	0	0
Interest and fees on delinquent taxes	148,668	226,833	115,000	111,833
Local sales tax	509,136	500,103	500,000	103
Fees and licenses	1,041,622	931,174	992,907	(61,733)
Emergency medical services	834,399	859,408	900,000	(40,592)
Interest on investments	369,441	206,722	300,000	(93,278)
Grants	225,881	349,454	199,393	150,061
Reimbursements	49,355	102,376	83,000	19,376
Fuel sales	217,444	176,317	225,000	(48,683)
Rent	47,259	49,408	46,900	2,508
911 telephone tax	109,264	86,672	112,000	(25,328)
Miscellaneous	159,477	110,995	5,725	105,270
Neighborhood revitalization feed	0	0	2,500	(2,500)
MVL rental excise tax	0	0	500	(500)
Operating transfers	106,959	108,249	62,411	45,838
	<u>12,347,075</u>	<u>12,898,639</u>	<u>\$ 13,115,401</u>	<u>\$ (216,762)</u>
Total cash receipts				
Expenditures				
County Administrator	170,887	167,438	\$ 174,981	\$ 7,543
Human resources	153,996	133,827	147,871	14,044
Information systems	103,635	104,410	112,174	7,764
Building & grounds	243,965	234,952	259,295	24,343
Appraiser	94,810	94,794	97,857	3,063
Building inspection	184,656	146,052	206,535	60,483
Codes court	484	309	12,300	11,991
County attorney	329,634	331,743	352,282	20,539
County clerk	173,118	157,658	166,447	8,789
County commissioners	135,442	132,902	142,728	9,826
County counselor	75,393	86,382	94,169	7,787
County-wide services	248,063	352,844	887,400	534,556
District court	306,343	323,394	338,175	14,781
Engineering	134,167	132,621	174,194	41,573
Environmental health	115,400	106,995	126,513	19,518
Health department	447,070	479,660	518,633	38,973

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2010

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

	2010			Variance Favorable (Unfavorable)
	2009 Actual	Actual	Budget	
Expenditures - continued				
Noxious weed	\$ 140,816	\$ 118,485	\$ 139,774	\$ 21,289
Household hazardous waste	8,606	1,146	11,185	10,039
Land information mgmt. office	124,118	127,084	136,596	9,512
Planning and development	138,715	107,200	114,915	7,715
Register of deeds	156,546	152,155	184,888	32,733
County Sheriff	1,986,287	2,107,908	2,029,013	(78,895)
Emergency management	66,466	60,867	47,985	(12,882)
Jail operations	897,227	956,124	984,584	28,460
Soil conservation	49,385	44,385	44,385	0
County Treasurer	202,909	198,285	227,035	28,750
Administrative election	114,255	120,979	177,819	56,840
Emergency medical services	1,684,608	1,740,567	1,790,905	50,338
911 emergency telephone service	27,954	31,108	65,463	34,355
Employee benefit	2,691,931	2,834,038	3,151,829	317,791
Property/casualty insurance	196,722	193,680	215,000	21,320
Parks and recreation	0	0	10,000	10,000
Prosecuting attorney training fund	3,873	2,613	3,200	587
Airport	231,292	179,400	295,866	116,466
Economic Development	104,456	90,041	125,032	34,991
Elderly services	168,307	159,892	159,892	0
Extension Council	220,716	209,680	209,680	0
Fair premiums	30,200	30,200	30,200	0
Fair building and maintenance	29,800	26,800	26,800	0
Historical Society	25,638	22,076	22,076	0
Mental health	213,216	202,555	202,555	0
Mental retardation	139,781	132,792	132,792	0
Operating transfers	253,223	121,963	0	(121,963)
Neighborhood revitalization rebate	0	0	17,749	17,749
Total expenditures	12,824,111	12,958,004	\$ 14,368,772	\$ 1,410,768
Receipts over (under) expenditures	(477,036)	(59,365)		
Unencumbered cash, beginning of year	3,358,519	2,883,142		
Prior year cancelled encumbrances	1,659	5,758		
Unencumbered cash, end of year	<u>\$ 2,883,142</u>	<u>\$ 2,829,535</u>		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
ROAD AND BRIDGE FUND - 203

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2010		Budget	Variance Favorable (Unfavorable)
	2009 Actual	Actual		
Cash receipts				
Current tax	\$ 3,289,859	\$ 3,055,616	\$ 3,179,418	\$ (123,802)
Delinquent tax	72,365	96,124	68,000	28,124
Motor vehicle tax	402,711	376,508	396,697	(20,189)
Recreational vehicle tax	9,006	8,430	8,837	(407)
In lieu of taxes	469	625	0	625
Machinery & equipment tax from State	11,655	0	13,051	(13,051)
Special city/county gas tax	1,131,665	1,218,484	1,170,000	48,484
Local sales tax	1,527,409	1,500,310	1,650,000	(149,690)
Fees	14,810	16,501	66,500	(49,999)
Permits	0	0	25,000	(25,000)
Grants	15,912	314,860	25,000	289,860
Reimbursements	79,886	91,900	0	91,900
Operating transfers	3,132	0	0	0
Miscellaneous	4,050	1,447	0	1,447
Total cash receipts	<u>6,562,929</u>	<u>6,680,805</u>	<u>\$ 6,602,503</u>	<u>\$ 78,302</u>
Expenditures				
Personnel services	1,954,792	1,909,017	\$ 1,968,532	\$ 59,515
Contractual services	114,312	175,338	148,225	(27,113)
Commodities	2,820,042	2,586,552	3,117,800	531,248
Vehicle expenses	606,774	723,547	740,200	16,653
Capital outlay	799,662	505,790	979,999	474,209
Neighborhood revitalization rebate	0	0	6,709	6,709
Operating transfers	250,725	550,000	250,000	(300,000)
Total expenditures	<u>6,546,307</u>	<u>6,450,244</u>	<u>\$ 7,211,465</u>	<u>\$ 761,221</u>
Receipts over (under) expenditures	16,622	230,561		
Unencumbered cash, beginning of year	<u>1,436,322</u>	<u>1,452,944</u>		
Unencumbered cash, end of year	<u>\$ 1,452,944</u>	<u>\$ 1,683,505</u>		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
SOLID WASTE FUND - 207

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 Actual	2010		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Fees	\$ 631,617	\$ 592,440	\$ 920,000	\$ (327,560)
Tires	17,227	11,149	16,000	(4,851)
Recyclables	6,882	0	0	0
Construction demo/brush	91,883	53,081	151,800	(98,719)
Scrap iron	5,017	3,461	5,000	(1,539)
Grant	21,459	5,536	0	5,536
Total cash receipts	<u>774,085</u>	<u>665,667</u>	<u>\$ 1,092,800</u>	<u>\$ (427,133)</u>
Expenditures				
Personnel services	45,843	45,171	\$ 39,041	\$ (6,130)
Contractual services	640,382	594,351	1,105,330	510,979
Commodities	1,822	8,666	850	(7,816)
Vehicle expense	0	30	0	(30)
Capital outlay	7,638	20,474	0	(20,474)
Total expenditures	<u>695,686</u>	<u>668,692</u>	<u>\$ 1,145,221</u>	<u>\$ 476,529</u>
Receipts over (under) expenditures	78,399	(3,025)		
Unencumbered cash, beginning of year	<u>80,311</u>	<u>158,710</u>		
Unencumbered cash, end of year	<u>\$ 158,710</u>	<u>\$ 155,685</u>		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
COUNTY FUEL SYSTEM FUND - 211

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2010

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

	2009 Actual	2010		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Miscellaneous	\$ 2,849	\$ 4,438	\$ 0	\$ 4,438
Reimbursements	476,245	633,281	657,000	(23,719)
Total cash receipts	479,094	637,719	\$ 657,000	\$ (19,281)
Expenditures				
Contractual services	65	940	\$ 0	\$ (940)
Commodities	353	57	0	(57)
Capital outlay	54,477	0	0	0
Vehicle expense	543,989	614,854	625,000	10,146
Total expenditures	598,884	615,851	\$ 625,000	\$ 9,149
Receipts over (under) expenditures	(119,790)	21,868		
Unencumbered cash, beginning of year	254,259	134,469		
Unencumbered cash, end of year	\$ 134,469	\$ 156,337		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
 CLUB ESTATES #1 SEWER FUND - 230

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 For the Year Ended December 31, 2010
 (With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 Actual	2010		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Special assessments	\$ 15,738	\$ 16,039	\$ 15,000	\$ 1,039
Expenditures				
Contractual	6,124	8,648	\$ 7,015	\$ (1,633)
Commodities	802	1,200	1,625	425
Operating transfer	7,150	12,500	15,000	2,500
Total expenditures	14,076	22,348	\$ 23,640	\$ 1,292
Receipts over (under) expenditures	1,662	(6,309)		
Unencumbered cash, beginning of year	15,459	17,121		
Unencumbered cash, end of year	\$ 17,121	\$ 10,812		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
CLUB ESTATES #1 LIGHTS FUND - 231

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<u>2009</u>	<u>2010</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>
				<u>(Unfavorable)</u>
Cash receipts	\$ 0	\$ 0	\$ <u>0</u>	\$ <u>0</u>
Expenditures				
Contractual services	<u>883</u>	<u>937</u>	\$ <u>1,100</u>	\$ <u>163</u>
Receipts over (under) expenditures	(883)	(937)		
Unencumbered cash, beginning of year	<u>12,528</u>	<u>11,645</u>		
Unencumbered cash, end of year	\$ <u>11,645</u>	\$ <u>10,708</u>		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
WALNUT CREEK SEWER FUND - 232

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 Actual	2010		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Special assessments	\$ 16,672	\$ 15,041	\$ 16,000	\$ (959)
Expenditures				
Contractual services	8,697	6,484	\$ 10,550	\$ 4,066
Commodities	1,046	1,604	1,450	(154)
Operating transfer	4,999	3,000	3,000	0
Total expenditures	14,742	11,088	\$ 15,000	\$ 3,912
Receipts over (under) expenditures	1,930	3,953		
Unencumbered cash, beginning of year	14,184	16,114		
Unencumbered cash, end of year	\$ 16,114	\$ 20,067		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
BUCYRUS SEWER - 234

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 Actual	2010		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
User fees	\$ 12,414	\$ 13,303	\$ 13,910	\$ (607)
Operating transfers	20,000	21,500	25,000	(3,500)
Total cash receipts	32,414	34,803	\$ 38,910	\$ (4,107)
Expenditures				
Contractual services	31,316	30,477	\$ 33,710	\$ 3,233
Commodities	3,122	4,412	5,200	788
Total expenditures	34,439	34,889	\$ 38,910	\$ 4,021
Receipts over (under) expenditures	(2,024)	(86)		
Unencumbered cash, beginning of year	3,094	1,070		
Unencumbered cash, end of year	\$ 1,070	\$ 984		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
911 EMERGENCY WIRELESS - 310

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 <u>Actual</u>	2010		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Cash receipts				
Fees	\$ 67,865	\$ 69,040	\$ 69,000	\$ 40
Interest on idle funds	550	536	300	236
Total cash receipts	<u>68,415</u>	<u>69,576</u>	<u>\$ 69,300</u>	<u>\$ 276</u>
Expenditures				
Contractual services	<u>82,000</u>	<u>79,548</u>	<u>\$ 130,000</u>	<u>\$ 50,452</u>
Receipts over (under) expenditures	(13,585)	(9,972)		
Unencumbered cash, beginning of year	<u>73,408</u>	<u>59,823</u>		
Unencumbered cash, end of year	<u>\$ 59,823</u>	<u>\$ 49,851</u>		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
LAW ENFORCEMENT TRUST FUND - 314

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009	2010
	Actual	Actual
Cash receipts		
Miscellaneous	\$ <u>0</u>	\$ <u>7,168</u>
Expenditures		
Commodities	<u>300</u>	<u>0</u>
Receipts over (under) expenditures	(300)	7,168
Unencumbered cash, beginning of year	<u>2,282</u>	<u>1,982</u>
Unencumbered cash, end of year	\$ <u><u>1,982</u></u>	\$ <u><u>9,150</u></u>

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
CARRY CONCEALED WEAPON - 316

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
Cash receipts		
Fees	\$ 6,680	\$ 5,393
Miscellaneous	<u>2,200</u>	<u>0</u>
Total receipts	<u>8,880</u>	<u>5,393</u>
Expenditures		
Commodities	3,567	1,094
Operating transfer	<u>1,500</u>	<u>0</u>
Total expenditures	<u>5,067</u>	<u>1,094</u>
Receipts over (under) expenditures	3,813	4,299
Unencumbered cash, beginning of year	<u>6,305</u>	<u>10,118</u>
Unencumbered cash, end of year	\$ <u><u>10,118</u></u>	\$ <u><u>14,417</u></u>

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
COUNTY-WIDE REAPPRAISAL FUND - 321

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 Actual	2010		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Current tax	\$ 389,544	\$ 312,573	\$ 324,927	\$ (12,354)
Delinquent tax	9,477	11,385	11,000	385
Motor vehicle tax	53,622	45,730	46,962	(1,232)
Payment in lieu of taxes	55	64	0	64
Recreational vehicle tax	1,198	1,022	987	35
Machinery & equipment tax from State	1,379	0	1,545	(1,545)
Other	6,989	7,794	5,250	2,544
Total cash receipts	<u>462,264</u>	<u>378,568</u>	<u>\$ 390,671</u>	<u>\$ (12,103)</u>
Expenditures				
Personnel services	405,411	396,418	\$ 393,998	\$ (2,420)
Contractual services	21,380	14,632	38,525	23,893
Commodities	4,983	2,497	5,900	3,403
Vehicle expense	4,245	7,229	11,500	4,271
Operating transfer	36,944	4,865	5,000	135
Neighborhood revitalization	0	0	686	686
Total expenditures	<u>472,963</u>	<u>425,641</u>	<u>\$ 455,609</u>	<u>\$ 29,968</u>
Receipts over (under) expenditures	(10,699)	(47,073)		
Unencumbered cash, beginning of year	95,798	87,589		
Prior year cancelled encumbrances	<u>2,490</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 87,589</u>	<u>\$ 40,516</u>		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
MOTOR VEHICLE OPERATING FUND - 323

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 Actual	2010		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Motor vehicle registration fees	\$ 264,481	\$ 265,563	\$ 265,000	\$ 563
Treasurers fees	3,180	5,316	4,000	1,316
Lien holder fees	3,910	3,921	3,500	421
Drivers license fees	5,502	10,186	6,000	4,186
Tag recovery fee	0	30	0	30
Miscellaneous	2,119	1,925	4,000	(2,075)
Total cash receipts	279,192	286,941	282,500	4,441
Expenditures				
Personnel services	159,567	162,132	\$ 187,039	\$ 24,907
Contractual services	10,854	12,155	15,750	3,595
Commodities	6,878	3,039	10,500	7,461
Capital outlay	0	0	1,800	1,800
Vehicle expense	1,508	1,366	5,000	3,634
Operating transfers	100,385	108,249	62,411	(45,838)
Total expenditures	279,192	286,941	282,500	(4,441)
Adjustment for budget credits	0	0	4,441	4,441
Total with budget credits	279,192	286,941	286,941	0
Receipts over (under) expenditures	0	0		
Unencumbered cash, beginning of year	0	0		
Unencumbered cash, end of year	\$ 0	\$ 0		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
SPECIAL BUILDING FUND - 325

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
Cash receipts		
Delinquent tax	\$ 1	\$ 0
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	1	0
Unencumbered cash, beginning of year	<u>399</u>	<u>400</u>
Unencumbered cash, end of year	<u>\$ 400</u>	<u>\$ 400</u>

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
SPECIAL BRIDGE FUND - 327

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 30, 2009)

	2009 Actual	2010		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Current tax	\$ 638,737	\$ 596,320	\$ 620,875	\$ (24,555)
Delinquent tax	12,257	18,012	14,000	4,012
Motor vehicle tax	62,465	69,790	77,109	(7,319)
Payment in lieu of taxes	91	122	75	47
Recreational vehicle tax	1,399	1,570	1,620	(50)
Machinery & equipment tax from State	2,872	32	2,537	(2,505)
Total cash receipts	717,821	685,846	\$ 716,216	\$ (30,370)
Expenditures				
Contractual services	0	0	\$ 25,000	\$ 25,000
Commodities	17,809	9,133	25,000	15,867
Operating transfers	737,283	699,786	680,000	(19,786)
Neighborhood revitalization	0	0	1,310	1,310
Total expenditures	755,092	708,919	\$ 731,310	\$ 22,391
Receipts over (under) expenditures	(37,271)	(23,073)		
Unencumbered cash, beginning of year	101,105	63,834		
Unencumbered cash, end of year	\$ 63,834	\$ 40,761		

The accompanying notes are an integral part of this statement.

Miami County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
SPECIAL ECONOMIC DEVELOPMENT RESERVE FUND - 330

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2010

	2009	2010
	Actual	Actual
Cash receipts	\$ <u>0</u>	\$ <u>0</u>
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>50,000</u>	<u>50,000</u>
Unencumbered cash, end of year	\$ <u><u>50,000</u></u>	\$ <u><u>50,000</u></u>

The accompanying notes are an integral part of this statement.