MIAMI COUNTY, KANSAS
Paola, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2021

Miami County, Kansas

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INDEPENDENT AUDITOR'S REPORT

County Commissioners
Miami County, Kansas

Report on Financial Statements
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Miami County, Kansas as of and for the year ended December 31, 2021 and the related notes to the financial statement.

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 and Unmodified Opinions section of our report, the accompanying 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, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Miami County, Kansas as of December 31, 2021, 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.

Basis for adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibility under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Miami County, Kansas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note C of the financial statement, the financial statement is prepared by Miami County, 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.

Responsibilities of Management 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; 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. In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt Miami County, Kansas ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

Auditor's Responsibility for the Audit of the Financial Statement
Our objectives are to obtain reasonable assurance about where the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

1. Exercise professional judgement and maintain professional skepticism throughout the audit.
2. Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
3. Obtain an understanding of internal control relevant to the audit 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 Miami County, Kansas internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Miami County, Kansas ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain control-related matters that we identified during the audit.

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

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2022 on our consideration of Miami County, Kansas 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 internal control over financial reporting and compliance.

Prior Year Comparative
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Miami County, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated May 4, 2021, which contained an unmodified

opinion on the basic financial statement. The 2020 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//admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note C.

Harold K. Mayes Jr

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
June 16, 2022

Miami County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2021

	Beginning Unencumbered Cash Balances	Prior Year Cancelled Encumbrances	Receipts	Expenditures
Governmental type funds				
General Fund	$ 4,537,448	$ 26,889	$ 21,508,359	$ 21,546,600
Special Purpose Funds				
Road and Bridge	640,765	12,568	9,085,695	8,315,516
Solid Waste	154,202	0	32,201	23,121
County Fuel System	189,159	0	533,130	553,314
Club Estates #1 Sewer	28,735	0	18,266	17,857
Club Estates #1 Lights	281	0	1,719	1,599
Walnut Creek #3 Sewer	44,927	0	42,455	32,891
Bucyrus Sewer	6,517	0	49,577	47,605
Jail Commissions	60,218	0	63,349	48,161
911 Emergency Wireless	111,416	0	258,517	173,954
Law Enforcement Trust	2,517	0	7,772	0
Carry Concealed Weapon	6,018	0	3,380	0
County Wide Reappraisal	84,160	0	528,971	536,432
Motor Vehicle Operating	0	0	345,807	345,807
Offender Registration	41,245	0	11,620	0
Special Building	401	0	0	0
Special Bridge	48,518	0	837,142	828,000
Special Economic Development Reserve	274,845	0	26,000	0
Road and Bridge Special Machinery	780,691	0	75,000	566,361
Equipment Reserve	790,177	0	307,306	144,893
Special Technology	27,331	0	345,000	341,290
Special Building Improvement	3,253,189	0	540,800	628,352
Special Retirement	450,000	0	100,000	0
Special Tax Refund	46,809	0	0	0
Club Estate Sewer Reserve	34,136	0	2,800	0
Walnut Creek Sewer Reserve	49,023	0	3,000	0
Bucyrus Sewer Reserve	20,000	0	5,000	24,093
Clerk Technology	22,607	0	20,577	0
Treasurer Technology	63,318	0	20,577	6,342
Airport Hangar	3,457	0	12,810	15,700
Fire District No. 1 Maintenance	21,080	0	934,759	928,913
Fire District No. 2 Maintenance	12,087	0	356,405	359,532
Fire District No. 1 Special Machinery	657,847	0	506,410	689,528
Fire District No. 2 Special Machinery	173,666	0	107,550	0
Special Alcohol Control	28,151	0	46,453	45,000
Special Drug Forfeiture	3,687	0	22,074	12,500
Bucyrus Lights	2,965	0	2,232	2,797
Hillsdale Lights	6,105	0	6,307	5,949
Insurance Reimbursement	0	0	8,638	0
Sales Tax - Jail Project	874,960	0	1,404,809	1,071,338
1/4 Cent Sales Tax	60,534	0	1,400,033	1,224,368
Community Corrections	202,747	0	473,513	392,981
Juvenile Justice Authority	58,935	0	434,979	407,494
Juvenile Reinvestment	62,503	0	22,538	35,799

The accompanying notes are an integral part of this statement.

Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 4,526,096	$ 1,073,990	$ 5,600,086
1,423,512	864,892	2,288,404
163,282	0	163,282
168,975	22,522	191,497
29,144	237	29,381
401	164	565
54,491	1,400	55,891
8,489	865	9,354
75,406	34,084	109,490
195,979	11,188	207,167
10,289	0	10,289
9,398	0	9,398
76,699	18,252	94,951
0	10,204	10,204
52,865	0	52,865
401	0	401
57,660	0	57,660
300,845	0	300,845
289,330	0	289,330
952,590	29,189	981,779
31,041	13,661	44,702
3,165,637	57,492	3,223,129
550,000	0	550,000
46,809	0	46,809
36,936	0	36,936
52,023	0	52,023
907	0	907
43,184	0	43,184
77,552	109	77,661
567	0	567
26,926	68,947	95,873
8,960	0	8,960
474,729	125,930	600,659
281,216	0	281,216
29,604	0	29,604
13,261	0	13,261
2,400	223	2,623
6,463	486	6,949
8,638	0	8,638
1,208,431	25,000	1,233,431
236,199	909,368	1,145,567
283,279	24,979	308,258
86,420	15,770	102,190
49,242	1,789	51,031

Composition of ending cash	
Cash on hand and checks	$ 2,600
Bank deposits	
Checking/Savings/Petty Cash	62,531,045
Schedule 3 accounts not on books	28,909
Total cash and investments	62,562,554
Agency funds per	
Schedule 3	(37,787,569)
	$ 24,774,985

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, 2021

	Beginning Unencumbered Cash Balances	Prior Year Cancelled Encumbrances	Receipts	Expenditures
Special Purpose Funds - continued				
Sheriff's Grants	$ 51	$ 0	$ 72,618	$ 72,399
Cops for Tots	36,518	0	6,347	8,120
Sheriff's Support Program	10,695	0	1,890	3,641
ARPA Grant	0	0	3,329,601	1,731,860
Small Business Grant	0	0	6,000	6,000
Cares Act - Sparks Grant	83,131	17,563	72,744	173,438
Bond and Interest Funds				
Bond and Interest	152,039	0	2,069,696	2,033,282
Capital Projects Funds				
New Projects	2,546,621	42,187	4,219,277	3,915,802
Jail Construction	88,100	0	0	88,100
880 MHz Radio System	530,619	123,814	116,882	120,536
Total reporting entity (excluding agency funds)	$ 17,302,020	$ 223,021	$ 50,335,842	$ 47,353,827

The accompanying notes are an integral part of this statement.

Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 270	$ 0	$ 270
34,745	3,382	38,127
8,944	66	9,010
1,597,741	543,520	2,141,261
0	0	0
0	0	0
188,454	0	188,454
2,892,283	427,784	3,320,067
0	0	0
650,779	0	650,779
$ 20,489,492	$ 4,285,493	$ 24,774,985

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENT
December 31, 2021

NOTE A. MUNICIPAL REPORTING ENTITY

Miami County, Kansas is a municipal corporation governed by an elected five-member commission. This regulatory financial statement present Miami County (the municipality) and its related municipal entities. The related municipal entities are included in the County's reporting entity because they were established to benefit the County and/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.).

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.

Should the County hold a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget for Bond & Interest and Sales Tax – Jail Project 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.

NOTE D. BUDGETARY INFORMATION - continued

A legal operating budget is not required for capital projects, trust funds, and the following special purpose funds:

Jail Prisoner Commissary	Law Enforcement Trust	Carry Concealed Weapon
Offender Registration	Special Building	Special Economic Development
Road & Bridge Special Machinery	Equipment Reserve	Special Building Improvement
Special Retirement	Special Tax Refund	Club Estate Sewer Reserve
Walnut Creek Sewer Reserve	Bucyrus Sewer Reserve	Clerk Technology
Treasurer Technology	Special Drug Forfeiture	Insurance Reimbursement
Sheriff's Grant Funds	Cops for Tots	Sheriff's Support Program
ARPA Grant	Small Business Grant	Cares Act – Sparks Grant

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, 2021.

At December 31, 2021, the carrying amount of the County's bank deposits was $62,562,554 (which includes petty cash funds) and the bank balance was $62,814,061. 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 $62,314,061 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.

NOTES TO FINANCIAL STATEMENT
December 31, 2021

NOTE F. LONG-TERM DEBT

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue Bonds:				
Series 2013	2.00-2.90%	07/24/13	1,355,000	09/01/23
Series 2014	2.00-3.65%	09/01/14	10,000,000	09/01/32
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	09/01/40
Series 2016	2.00-2.125%	06/01/16	2,350,000	09/01/24
Series 2019-A	2.00-4.00%	12/30/19	6,000,000	09/01/32
Series 2020-A	3.50%	01/29/20	3,660,000	09/01/37
Series 2020-B	3.50%	01/29/20	5,640,000	09/01/39

	Balance Beginning of Year	Additions	Reductions/ Payments	Balance /End of Year	Interest Paid
Revenue Bonds:					
Series 2013	$ 235,000	$ 0	$ 75,000	$ 160,000	$ 6,478
Series 2014	4,540,000	0	330,000	4,210,000	125,076
Series 2015-A	191,000	0	17,000	174,000	5,782
Series 2015-B	3,105,000	0	0	3,105,000	102,776
Series 2016	1,230,000	0	290,000	940,000	25,394
Series 2019-A	6,000,000	0	330,000	5,670,000	257,595
Series 2020-A	3,660,000	0	0	3,660,000	128,100
Series 2020-B	5,330,000	0	170,000	5,160,000	186,550
	$ 24,291,000	$ 0	$ 1,212,000	$ 23,079,000	$ 837,751

Principal:	2022	2023	2024	2025	2026
Revenue Bonds	$ 1,387,000	$ 1,442,000	$ 1,413,000	$ 1,144,000	$ 1,224,000

	2027-2031	2032-2036	2037-2040	Total
Revenue Bonds	$ 6,739,000	$ 5,460,000	$ 4,270,000	$ 23,079,000

Interest:	2022	2023	2024	2025	2026
Revenue Bonds	$ 700,728	$ 659,916	$ 616,289	$ 572,780	$ 543,803

	2027-2031	2032-2036	2037-2040	Total
Revenue Bonds	$ 2,207,900	$ 1,285,285	$ 361,551	$ 6,948,252

NOTE F. LONG-TERM DEBT

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, 2021, the statutory limit for the County was in excess of $15,036,653 providing a debt margin of $15,036,653.

As of December 31, 2021 the following revenue bonds have been defeased as County used proceeds from Revenue Bonds 2021-A and B to pay the amount defeased:

Revenue Bonds series 2014	$3,530,000
Revenue Bonds Series 2015-B	4,950,000

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

Transfers from:	Transfers to:	Statutory Authority		Amount
General Fund	Special Economic Dev. Reserve	K.S.A. 19-120	$	26,000
General Fund	Special Technology	K.S.A. 19-120		345,000
General Fund	Special Retirement	K.S.A. 19-120		100,000
General Fund	Capital Improvement Projects	K.S.A. 19-120		54,000
General Fund	Special Building Reserve	K.S.A. 19-120		421,000
General Fund	Special County Equipment/Software Reserve	K.S.A. 19-120		200,000
General Fund	Special Machinery	K.S.A. 19-120		75,000
Road & Bridge Fund	Capital Improvement Projects	K.S.A. 19-120		2,301,162
Club Estate #1 Sewer	Club Estate Sewer Reserve	K.S.A. 19-120		2,800
Walnut Creek #3 Sewer	Walnut Creek Sewer Reserve	K.S.A. 19-120		3,000
Bucyrus Sewer	Bucyrus Sewer Reserve	K.S.A. 19-120		5,000
Reappraisal	Special County Equipment/Software Reserve	K.S.A. 19-120		25,000
Special Bridge	Capital Improvement Projects	K.S.A. 19-120		603,588
Special Bridge	Special Building Reserve	K.S.A. 19-120		100,000
Airport Hanger	Capital Improvement Projects	K.S.A. 19-120		14,500
Fire District #1	Fire District No. 1 Special Machinery	K.S.A. 19-120		454,210
Fire District #2	Fire District No. 2 Special Machinery	K.S.A. 19-120		107,550
CIP - New D.C. Project	Capital Improvement Projects	K.S.A. 19-120		4,771
Escrows	Capital Improvement Projects	K.S.A. 19-120		41,161
Sales Tax - Jail Project	Debt Service	K.S.A. 19-120		1,026,031
1/4 Cent Sales Tax	Capital Improvement Projects	K.S.A. 19-120		831,230

NOTE H. CAPITAL PROJECTS

Project Name	Project Authorization	Project Expenditures
Bridge FAS 390 Hedge Lane s/o 311th St.	$ 1,950,000	$ 1,638,989
Bridge 11-B.2 319th Street	385,000	202,123
Culvert - Hospital Dr. 0.3 mi N/O 255th Street	202,500	183,791
Culvert Replacement 271st Street	90,000	14,298
Culvert Replacement Lone Star Road	232,099	232,099
Airport Parallel Taxiway	1,047,774	1,047,774
2019 & 2020 Bridge Inspections	45,000	26,207
299th Culvert Replacement	286,786	286,786
Metcalf 2.0	850,000	454,096
Evening Star Culvert Replacement	200,000	189,359
2020 Road Rehabilitation	1,914,100	1,464,468
Bridge FAS 260 Rehabilitation	203,808	203,808
KSFLAP Project 25rd & Orleans	70,000	70,000
Eagle Drive Bridge	261,500	40,517
New Salt Bunker	80,000	0
2021/2022 Bridge Inspections	40,000	28,541
2021 Asphalt Program/Road Rehab	2,676,963	2,676,963
Culver Replacements	170,000	97,935
8th St. Creamery Bridge Repairs	73,278	64,673
Old KC Road S/o Paola to US 169 Hwy	855,000	2,059
Airport Lighting Project	71,000	46,130

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.

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 December 31, 2021.

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:

Years of continuous employment	0-10	Over 10	Over 15
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, 2021 was $180,961.

The accrued leave liability as of December 31, 2021 was $2,342,936. However, there is no accrual for vacation or sick leave in these financial statements.

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. Total payments under these lease agreements for the year ended December 31, 2021 were $139,919. The future minimum payments on these leases are as follows: Year 2022 $23,862.

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 8.87% for the KPERS and 21.93% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $759,931for KPERS and $982,306 for KP&F for the year ended December 31, 2021.

Net Pension Liability
At December 31, 2021 the County's proportionate share of the collective net pension liability reported to KPERS was $4,835,608 and $6,845,645 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE K. RISK MANAGEMENT

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

NOTE L. OTHER INFORMATION

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

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

The County is not aware of any statutory violations for the year ended December 31, 2021.

COVID-19
On January 30, 2021, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2021, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Future potential impacts may include decrease in certain revenues, etc. and disruptions or restrictions on the County's ability to operate under its current mission and operating model.

CRF and CARES Act Funding
As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The County received CRF in the amount of $6,894,296 during 2020 of which $173,438 was expended in 2021. In 2021 the County also received $3,325,068 in ARPA funds of which the County expended $1,731,860 in 2021.

The County has significant interest/debt payments due in each year, which if tax, grant, etc. receipts decline due to the impact of the COVID-19 outbreak on taxpayers, grants available, may lead to the County seeking debt forbearance/restructuring and additional sources of debt and or equity financing. The County expects to meet certain covenant provisions in its debt arrangements. This may lead to the County seeking debt forbearance/restructuring and additional sources of debt and/or equity financing.

Subsequent Events: The County evaluated subsequent events through June 15, 2022, the date the financial statements were available to be issued. The County is currently in the process of building a Detention Center.

Senate Bill 13 repealed the tax lid law and introduced the use of a revenue neutral rate with an additional budget hearing required if the proposed tax levy exceeds the revenue neutral rate. These policy changes apply to the 2022 budget cycle. Additional information can be found in the Memo to State of Kansas Subdivisions (2021) at https://admin.ks.gov/offices/oar/municipal-services.

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, 2021

	Certified Budget	Adjustment for Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental type funds					
General Fund	$ 23,387,520	$ 0	$ 23,387,520	$ 21,546,600	$ (1,840,920)
Special Purpose Fund					
Road and Bridge	8,360,705	0	8,360,705	8,315,516	(45,189)
Solid Waste	54,600	0	54,600	23,121	(31,479)
County Fuel System	797,363	0	797,363	553,314	(244,049)
Club Estates #1 Sewer	25,000	0	25,000	17,857	(7,143)
Club Estates #1 Lights	1,700	0	1,700	1,599	(101)
Walnut Creek #3 Sewer	43,000	0	43,000	32,891	(10,109)
Bucyrus Sewer	57,800	0	57,800	47,605	(10,195)
911 Emergency Wireless	310,000	0	310,000	173,954	(136,046)
County Wide Reappraisal	552,316	0	552,316	536,432	(15,884)
Motor Vehicle	451,832	0	451,832	345,807	(106,025)
Special Bridge	828,000	0	828,000	828,000	0
Special Technology	434,350	0	434,350	341,290	(93,060)
Airport Hangar	17,450	0	17,450	15,700	(1,750)
Fire District					
No. 1 Maintenance	952,425	0	952,425	928,913	(23,512)
No. 2 Maintenance	363,350	0	363,350	359,532	(3,818)
No. 1 Special Machinery	1,040,000	0	1,040,000	689,528	(350,472)
No. 2 Special Machinery	284,166	0	284,166	0	(284,166)
Special Alcohol Control	45,000	0	45,000	45,000	0
Bucyrus Lights	4,000	0	4,000	2,797	(1,203)
Hillsdale Lights	9,000	0	9,000	5,949	(3,051)
Sales tax - Jail Project	1,126,032	0	1,126,032	1,071,338	(54,694)
1/4 Cent Sales Tax	1,224,368	0	1,224,368	1,224,368	0
Community Corrections	519,044	0	519,044	392,981	(126,063)
Juvenile Justice Authority	453,363	0	453,363	407,494	(45,869)
Juvenile Reinvestment	90,063	0	90,063	35,799	(54,264)
Bond and Interest Fund					
Bond and Interest	2,133,281	0	2,133,281	2,033,282	(99,999)

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0100

GENERAL FUND - 100
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
Cash receipts	**2020**			**Variance**
Taxes and Shared Revenue	**Actual**	**Actual**	**Budget**	**Over (Under)**
Ad Valorem Tax	$ 14,943,036	$ 14,489,366	$ 14,765,959	$ (276,593)
Delinquent Tax	286,654	285,254	175,000	110,254
Motor Vehicle Tax	1,766,515	1,839,879	1,714,208	125,671
Recreational/ Commercial/ Watercraft	40,923	46,490	36,841	9,649
16/20M Vehicle Tax	37,692	41,336	41,064	272
Commercial Vehicle	74,923	85,434	72,959	12,475
MVL - Rental Excise Tax	183	197	100	97
Mineral Tax	616	165	0	165
Local Alcoholic Liquor Tax	11,947	16,199	10,000	6,199
Local Sales Tax	757,317	860,029	675,000	185,029
Payment In Lieu of Taxes	45,439	48,629	64,000	(15,371)
Licenses, Permits and Fees				
Licenses, Permits and Fees	510,403	589,778	407,100	182,678
Fees for Services	752,465	811,417	663,900	147,517
Charges for Services				
Emergency Medical Services	1,247,388	1,267,056	1,250,000	17,056
Fuel Sales	76,724	96,450	130,000	(33,550)
Rent	55,429	60,208	53,000	7,208
Restitution	19,472	0	0	0
Investment Income	137,657	89,654	150,000	(60,346)
Penalties & Interest	245,723	232,758	150,000	82,758
Grants	407,462	440,512	250,000	190,512
Miscellaneous	69,406	173,577	61,000	112,577
Reimbursements	17,545	31,827	0	31,827
Open Records Copies	1,921	2,144	5,000	(2,856)
Total cash receipts	21,506,840	21,508,359	$ 20,675,131	$ 833,228
Expenditures				
Administration	316,392	328,436	$ 357,260	$ (28,824)
Human Resources	184,627	196,102	203,263	(7,161)
Information Systems	86,944	122,144	144,374	(22,230)
Building & Grounds	293,780	288,211	326,318	(38,107)
Appraisal	71,941	66,659	82,967	(16,308)
Building Inspection	345,242	439,497	436,529	2,968
Codes Court	2,450	2,279	8,100	(5,821)
County Attorney	415,565	423,612	453,223	(29,611)
County Clerk	303,275	276,781	388,698	(111,917)
County Commissioners	174,178	178,767	180,752	(1,985)
County Counselor	148,257	99,611	106,588	(6,977)
County-Wide Services	413,822	515,430	1,199,166	(683,736)

Miami County, Kansas

Schedule 2-0100

GENERAL FUND - 100
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Expenditures - continued				
District Court	$ 353,100	$ 353,103	$ 391,197	$ (38,094)
Community Health	494,108	828,924	637,139	191,785
Noxious Weed	111,835	108,631	122,165	(13,534)
Household Hazardous Waste	8,312	14,213	14,600	(387)
GIS Mapping/Land Info	94,546	89,575	107,201	(17,626)
Planning and Zoning	194,087	231,743	283,100	(51,357)
Register of Deeds	166,437	177,915	181,882	(3,967)
County Sheriff	3,161,303	3,520,637	3,408,022	112,615
Emergency Management	96,560	125,173	167,105	(41,932)
Jail Operations	2,011,555	2,110,496	2,508,117	(397,621)
Soil Conservation	54,385	54,385	54,385	0
County Treasurer	217,143	250,790	266,234	(15,444)
Administrative Election	265,101	126,620	244,813	(118,193)
Emergency Medical Services	2,685,776	2,749,943	2,768,836	(18,893)
Employee Benefit	2,374,866	2,590,938	2,993,351	(402,413)
Public Safety Benefits	2,727,845	2,938,146	3,019,598	(81,452)
Property/Casualty Insurance	133,331	214,962	149,350	65,612
Contractual Agreements	0	9,301	10,000	(699)
Prosecuting Attorney Training	555	1,072	2,000	(928)
Airport	75,331	134,622	181,065	(46,443)
Economic Development	125,228	131,150	197,455	(66,305)
Senior Care	204,536	204,536	204,536	0
Fair Premiums	43,000	21,500	43,000	(21,500)
Fair Building and Maintenance	18,469	24,000	24,000	0
Historical Society	22,000	22,917	22,000	917
Mental Health	213,000	213,000	213,000	0
Developmental Disabilities	139,781	139,779	139,781	(2)
Operating Transfers	2,826,000	1,221,000	1,146,350	74,650
Total expenditures	21,574,663	21,546,600	$ 23,387,520	$ (1,840,920)
Receipts over (under) expenditures	(67,823)	(38,241)		
Unencumbered cash, beginning of year	4,583,007	4,537,448		
Prior year cancelled encumbrances	22,264	26,889		
Unencumbered cash, end of year	$ 4,537,448	$ 4,526,096		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0203

SPECIAL PURPOSE FUNDS
ROAD AND BRIDGE FUND - 203
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 3,638,616	$ 4,392,725	$ 4,471,796	$ (79,071)
Delinquent Tax	68,313	71,000	50,000	21,000
Motor Vehicle Tax	397,397	436,281	416,336	19,945
Recreational/ Commercial/ Watercraft	9,159	11,060	8,947	2,113
Commercial Vehicle	16,411	20,612	17,720	2,892
Watercraft	0	0	4,503	(4,503)
MVL - Rental Excise Tax	43	45	25	20
Payment In Lieu of Taxes	2,117	3,444	6,690	(3,246)
Special City/County Gas Tax	1,264,875	1,416,471	1,298,015	118,456
Local Sales Tax	2,275,289	2,584,272	2,115,000	469,272
Grants				
Federal	33,777	0	0	0
Other	4,504	0	0	0
Fees	42,271	27,511	0	27,511
Miscellaneous	3,070	0	0	0
Sale of Property	0	0	10,000	(10,000)
Reimbursements	71,950	122,274	125,000	(2,726)
Total cash receipts	7,827,792	9,085,695	$ 8,524,032	$ 561,663
Expenditures				
Personnel Services	1,998,834	2,070,846	$ 2,196,705	$ (125,859)
Contractual Services	286,145	242,121	240,650	1,471
Commodities	3,055,187	2,224,974	4,233,350	(2,008,376)
Vehicle Expenses	575,914	680,397	820,000	(139,603)
Capital Outlay	75,068	796,016	420,000	376,016
Operating Transfers	1,981,786	2,301,162	450,000	1,851,162
Total expenditures	7,972,934	8,315,516	$ 8,360,705	$ (45,189)
Receipts over (under) expenditures	(145,142)	770,179		
Unencumbered cash, beginning of year	785,907	640,765		
Prior year cancelled encumbrances	0	12,568		
Unencumbered cash, end of year	$ 640,765	$ 1,423,512		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0207

SPECIAL PURPOSE FUNDS
SOLID WASTE FUND - 207
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Rent/Lease Income	$ 21,000	$ 32,201	$ 18,000	$ 14,201
Total cash receipts	21,000	32,201	$ 18,000	$ 14,201
Expenditures				
Contractual Services	4,600	8,920	$ 24,600	$ (15,680)
Capital Outlay	0	14,201	30,000	(15,799)
Total expenditures	4,600	23,121	$ 54,600	$ (31,479)
Receipts over (under) expenditures	16,400	9,080		
Unencumbered cash, beginning of year	137,802	154,202		
Unencumbered cash, end of year	$ 154,202	$ 163,282		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0211

SPECIAL PURPOSE FUNDS
COUNTY FUEL SYSTEM FUND - 211
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Reimbursements	$ 524,787	$ 533,130	$ 800,000	$ (266,870)
Expenditures				
Contractual Services	0	0	$ 23,500	$ (23,500)
Items for Resale	444,364	376,729	761,000	(384,271)
Capital Outlay	0	30,703	0	30,703
Vehicle Expense	23,738	145,882	12,863	133,019
Total expenditures	468,102	553,314	$ 797,363	$ (244,049)
Receipts over (under) expenditures	56,685	(20,184)		
Unencumbered cash, beginning of year	132,474	189,159		
Unencumbered cash, end of year	$ 189,159	$ 168,975		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0230

SPECIAL PURPOSE FUNDS
CLUB ESTATES #1 SEWER FUND - 230
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Special Assessments	$ 19,935	$ 18,266	$ 18,000	$ 266
Expenditures				
Contractual	13,561	12,125	$ 17,900	$ (5,775)
Commodities	1,192	2,932	4,300	(1,368)
Operating Transfers	0	2,800	2,800	0
Total expenditures	14,753	17,857	$ 25,000	$ (7,143)
Receipts over (under) expenditures	5,182	409		
Unencumbered cash, beginning of year	23,553	28,735		
Unencumbered cash, end of year	$ 28,735	$ 29,144		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0231

SPECIAL PURPOSE FUNDS
CLUB ESTATES #1 LIGHTS FUND - 231
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Special Assessments	$ 1,382	$ 1,719	$ 1,700	$ 19
Expenditures				
Contractual Services	1,400	1,599	$ 1,700	$ (101)
Receipts over (under) expenditures	(18)	120		
Unencumbered cash, beginning of year	299	281		
Unencumbered cash, end of year	$ 281	$ 401		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0232

SPECIAL PURPOSE FUNDS
WALNUT CREEK SEWER FUND - 232
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Special Assessments	$ 35,665	$ 42,455	$ 43,000	$ (545)
Expenditures				
Contractual Services	18,758	24,448	$ 35,500	$ (11,052)
Commodities	2,324	5,443	4,500	943
Operating Transfers	7,900	3,000	3,000	0
Total expenditures	28,982	32,891	$ 43,000	$ (10,109)
Receipts over (under) expenditures	6,683	9,564		
Unencumbered cash, beginning of year	38,244	44,927		
Unencumbered cash, end of year	$ 44,927	$ 54,491		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0234

SPECIAL PURPOSE FUNDS
BUCYRUS SEWER - 234
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
User Fees	$ 43,090	$ 43,621	$ 48,000	$ (4,379)
Special Assessments	9,960	5,335	5,000	335
Miscellaneous	0	621	0	621
Total cash receipts	53,050	49,577	$ 53,000	$ (3,423)
Expenditures				
Contractual Services	41,816	37,500	$ 49,000	$ (11,500)
Commodities	5,351	5,105	8,800	(3,695)
Operating Transfers	20,000	5,000	0	5,000
Total expenditures	67,167	47,605	$ 57,800	$ (10,195)
Receipts over (under) expenditures	(14,117)	1,972		
Unencumbered cash, beginning of year	20,634	6,517		
Unencumbered cash, end of year	$ 6,517	$ 8,489		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0309

SPECIAL PURPOSE FUNDS
JAIL PRISONER COMMISSARY - 0309
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Commissions on Commissary Sales/ Inmate Funds	$ 4,598	$ 27,855
Miscellaneous	1,139	35,494
Total cash receipts	5,737	63,349
Expenditures		
Contractual/ Inmate Reimbursement	6,838	0
Capital Outlay	0	48,161
Total expenditures	6,838	48,161
Receipts over (under) expenditures	(1,101)	15,188
Unencumbered cash, beginning of year	61,319	60,218
Unencumbered cash, end of year	$ 60,218	$ 75,406

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0310

SPECIAL PURPOSE FUNDS
911 EMERGENCY WIRELESS - 310
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Fees	$ 254,186	$ 257,709	$ 251,103	$ 6,606
Investment Income	354	808	625	183
Total cash receipts	254,540	258,517	$ 251,728	$ 6,789
Expenditures				
Contractual Services	157,594	173,954	$ 285,000	$ (111,046)
Capital Outlay	0	0	25,000	(25,000)
Total expenditures	157,594	173,954	$ 310,000	$ (136,046)
Receipts over (under) expenditures	96,946	84,563		
Unencumbered cash, beginning of year	14,470	111,416		
Unencumbered cash, end of year	$ 111,416	$ 195,979		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0314

SPECIAL PURPOSE FUNDS
LAW ENFORCEMENT TRUST FUND - 314
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Miscellaneous	$ 123	$ 7,772
Expenditures		
Commodities	0	0
Receipts over (under) expenditures	123	7,772
Unencumbered cash, beginning of year	2,394	2,517
Unencumbered cash, end of year	$ 2,517	$ 10,289

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0316

SPECIAL PURPOSE FUNDS
CARRY CONCEALED WEAPON - 316
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Fees	$ 3,153	$ 3,380
Expenditures		
Commodities	1,243	0
Total expenditures	1,243	0
Receipts over (under) expenditures	1,910	3,380
Unencumbered cash, beginning of year	4,108	6,018
Unencumbered cash, end of year	$ 6,018	$ 9,398

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0321

SPECIAL PURPOSE FUNDS
COUNTY-WIDE REAPPRAISAL FUND - 321
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 495,352	$ 445,423	$ 452,309	$ (6,886)
Delinquent Tax	9,486	9,268	7,000	2,268
Motor Vehicle Tax	55,658	59,437	56,640	2,797
Recreational Vehicle Tax	1,279	1,507	1,217	290
16/20M VehicleTtax	0	0	1,357	(1,357)
Commercial Motor Vehicle	2,258	2,806	2,411	395
Watercraft	0	0	613	(613)
MVL - Rental Excise Tax	6	6	0	6
Payment In Lieu of Taxes	288	349	800	(451)
Open Records Fees	3,725	0	0	0
Service fees	9,151	10,175	7,100	3,075
Total cash receipts	577,203	528,971	$ 529,447	$ (476)
Expenditures				
Personnel Services	479,199	467,159	$ 472,585	$ (5,426)
Contractual Services	32,034	37,405	45,331	(7,926)
Commodities	4,947	3,875	5,000	(1,125)
Vehicle Expense	2,883	2,993	4,400	(1,407)
Operating Transfer	25,000	25,000	25,000	0
Total expenditures	544,063	536,432	$ 552,316	$ (15,884)
Receipts over (under) expenditures	33,140	(7,461)		
Unencumbered cash, beginning of year	51,020	84,160		
Unencumbered cash, end of year	$ 84,160	$ 76,699		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0323

SPECIAL PURPOSE FUNDS
MOTOR VEHICLE OPERATING FUND - 323
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Cash receipts				
Fees				
Motor Vehicle Registration Fees	$ 306,007	$ 327,005	$ 428,832	$ (101,827)
Lien Holder Fees	4,533	5,370	5,000	370
Drivers License Fees	12,374	10,974	15,000	(4,026)
Tag Recovery Fee	10	8	0	8
Miscellaneous	3,325	2,450	3,000	(550)
Total cash receipts	326,249	345,807	$ 451,832	$ (106,025)
Expenditures				
Personnel Services	303,729	314,738	$ 400,832	$ (86,094)
Contractual Services	17,293	15,464	25,600	(10,136)
Commodities	4,991	8,407	12,600	(4,193)
Vehicle Expense	236	478	2,800	(2,322)
Capital Outlay	0	6,720	10,000	(3,280)
Total expenditures	326,249	345,807	$ 451,832	$ (106,025)
Receipts over (under) expenditures	0	0		
Unencumbered cash, beginning of year	0	0		
Unencumbered cash, end of year	$ 0	$ 0		

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 2-0324

SPECIAL PURPOSE FUNDS
OFFENDER REGISTRATION - 324
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Miscellaneous	$ 8,660	$ 11,620
Expenditures		
Commodities	1,236	0
Receipts over (under) expenditures	7,424	11,620
Unencumbered cash, beginning of year	33,821	41,245
Unencumbered cash, end of year	$ 41,245	$ 52,865

Miami County, Kansas

Schedule 2-0325

SPECIAL PURPOSE FUNDS
SPECIAL BUILDING FUND - 325
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Delinquent Tax	$ 0	$ 0
Expenditures		
Other	0	0
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	401	401
Unencumbered cash, end of year	$ 401	$ 401

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0327

SPECIAL PURPOSE FUNDS
SPECIAL BRIDGE FUND - 327
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 506,779	$ 750,548	$ 763,046	$ (12,498)
Delinquent Tax	14,342	12,563	10,000	2,563
Motor Vehicle Tax	91,187	68,749	57,881	10,868
Recreational/ Commercial/ Watercraft	2,102	1,715	1,244	471
Commercial Motor Vehicle	3,772	2,971	2,464	507
Watercraft	0	0	626	(626)
Payment In Lieu of Taxes	294	588	500	88
MVL - Rental Excise Tax	10	8	0	8
Total cash receipts	618,486	837,142	$ 835,761	$ 1,381
Expenditures				
Contractual Services	4,150	38,400	$ 15,000	$ 23,400
Commodities	234	0	13,000	(13,000)
Capital Outlay	8,874	86,012	0	86,012
Operating Transfers	614,742	703,588	800,000	(96,412)
Total expenditures	628,000	828,000	$ 828,000	$ 0
Receipts over (under) expenditures	(9,514)	9,142		
Unencumbered cash, beginning of year	52,671	48,518		
Prior year cancelled encumbrances	5,361	0		
Unencumbered cash, end of year	$ 48,518	$ 57,660		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0330

SPECIAL PURPOSE FUNDS
SPECIAL ECONOMIC DEVELOPMENT RESERVE FUND - 330
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Cost Share Revenue	$ 14,000	$ 0
Operating Transfers	26,000	26,000
Total cash receipts	40,000	26,000
Expenditures		
Contractual	27,300	0
Receipts over (under) expenditures	12,700	26,000
Unencumbered cash, beginning of year	262,145	274,845
Unencumbered cash, end of year	$ 274,845	$ 300,845

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0331

SPECIAL PURPOSE FUNDS
ROAD & BRIDGE SPECIAL MACHINERY FUND - 331
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Operating Transfers	$ 550,000	$ 75,000
Miscellaneous	34,720	0
Total cash receipts	584,720	75,000
Expenditures		
Capital Outlay	60,183	566,361
Receipts over (under) expenditures	524,537	(491,361)
Unencumbered cash, beginning of year	256,154	780,691
Unencumbered cash, end of year	$ 780,691	$ 289,330

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0332

SPECIAL PURPOSE FUNDS
EQUIPMENT RESERVE FUND - 332
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Fees	$ 77,770	$ 82,306
Operating Transfers	525,000	225,000
Total cash receipts	602,770	307,306
Expenditures		
Personnel Services	0	665
Contractual services	34,862	11,673
Commodities	3,852	1,485
Capital outlay	24,476	131,070
Total expenditures	63,190	144,893
Receipts over (under) expenditures	539,580	162,413
Unencumbered cash, beginning of year	250,297	790,177
Prior year cancelled encumbrances	300	0
Unencumbered cash, end of year	$ 790,177	$ 952,590

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0335

SPECIAL PURPOSE FUNDS
SPECIAL TECHNOLOGY FUND - 335
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Operating transfers	$ 300,000	$ 345,000	$ 424,350	$ (79,350)
Expenditures				
Contractual services	256,386	277,748	$ 219,900	$ 57,848
Commodities	28,550	13,076	184,250	(171,174)
Capital outlay	17,244	50,466	30,200	20,266
Total expenditures	302,180	341,290	$ 434,350	$ (93,060)
Receipts over (under) expenditures	(2,180)	3,710		
Unencumbered cash, beginning of year	29,511	27,331		
Unencumbered cash, end of year	$ 27,331	$ 31,041		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0336

SPECIAL PURPOSE FUNDS
SPECIAL BUILDING IMPROVEMENT FUND - 336
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Operating Transfers	$ 1,850,000	$ 521,000
Miscellaneous	19,800	19,800
Total cash receipts	1,869,800	540,800
Expenditures		
Contractual Services	18,896	20,759
Commodities	11,448	385
Capital Outlay	118,736	607,208
Total expenditures	149,080	628,352
Receipts over (under) expenditures	1,720,720	(87,552)
Unencumbered cash, beginning of year	1,532,469	3,253,189
Prior year cancelled encumbrances	0	0
Unencumbered cash, end of year	$ 3,253,189	$ 3,165,637

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0337

SPECIAL PURPOSE FUNDS
SPECIAL RETIREMENT - 337
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Operating Transfers	$ 100,000	$ 100,000
Expenditures		
Other	0	0
Receipts over (under) expenditures	100,000	100,000
Unencumbered cash, beginning of year	350,000	450,000
Unencumbered cash, end of year	$ 450,000	$ 550,000

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0338

SPECIAL PURPOSE FUNDS
SPECIAL TAX REFUND - 338
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Operating Transfers	$ 0	$ 0
Expenditures		
Other	0	0
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	46,809	46,809
Unencumbered cash, end of year	$ 46,809	$ 46,809

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0340

SPECIAL PURPOSE FUNDS
CLUB ESTATE SEWER RESERVE - 340
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Operating Transfers	$ 0	$ 2,800
Expenditures		
Contractual	0	0
Receipts over (under) expenditures	0	2,800
Unencumbered cash, beginning of year	34,136	34,136
Unencumbered cash, end of year	$ 34,136	$ 36,936

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0341

SPECIAL PURPOSE FUNDS
WALNUT CREEK SEWER RESERVE - 341
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Operating Transfers	$ 7,900	$ 3,000
Expenditures		
Contractual	0	0
Receipts over (under) expenditures	7,900	3,000
Unencumbered cash, beginning of year	41,123	49,023
Unencumbered cash, end of year	$ 49,023	$ 52,023

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0342

SPECIAL PURPOSE FUNDS
BUCYRUS SEWER RESERVE - 342
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Operating Transfers	$ 20,000	$ 5,000
Expenditures		
Contractual	0	23,848
Commodities	0	245
Total expenditures	0	24,093
Receipts over (under) expenditures	20,000	(19,093)
Unencumbered cash, beginning of year	0	20,000
Unencumbered cash, end of year	$ 20,000	$ 907

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0360

SPECIAL PURPOSE FUNDS
CLERK TECHNOLOGY - 360
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Fees	$ 19,387	$ 20,577
Expenditures		
Capital Outlay	14,087	0
Receipts over (under) expenditures	5,300	20,577
Unencumbered cash, beginning of year	17,307	22,607
Unencumbered cash, end of year	$ 22,607	$ 43,184

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0361

SPECIAL PURPOSE FUNDS
TREASURER TECHNOLOGY - 361
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Miscellaneous	$ 19,499	$ 20,577
Expenditures		
Contractual Service	536	3,034
Commodities	652	0
Capital Outlay	2,745	3,308
Total expenditures	3,933	6,342
Receipts over (under) expenditures	15,566	14,235
Unencumbered cash, beginning of year	47,752	63,318
Unencumbered cash, end of year	$ 63,318	$ 77,552

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0401

SPECIAL PURPOSE FUNDS
AIRPORT HANGAR - 401
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Sales Tax	$ 1,113	$ 1,395	$ 2,500	$ (1,105)
Rental Income	12,405	11,415	11,880	(465)
Total cash receipts	13,518	12,810	$ 14,380	$ (1,570)
Expenditures				
Contractual Services	1,523	1,200	$ 2,200	$ (1,000)
Commodities	0	0	250	(250)
Operating Transfers	15,000	14,500	15,000	(500)
Total expenditures	16,523	15,700	$ 17,450	$ (1,750)
Receipts over (under) expenditures	(3,005)	(2,890)		
Unencumbered cash, beginning of year	6,462	3,457		
Unencumbered cash, end of year	$ 3,457	$ 567		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0413

SPECIAL PURPOSE FUNDS
FIRE DISTRICT NO. 1 MAINTENANCE FUND - 413
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 739,186	$ 822,203	$ 836,230	$ (14,027)
Delinquent Tax	11,058	13,333	8,000	5,333
Motor Vehicle Tax	83,368	90,759	85,674	5,085
Recreational Vehicle Tax	2,384	2,774	2,251	523
16/20M Vehicle Tax	3	3	0	3
Commercial Motor Vehicle	5,004	5,687	4,357	1,330
Watercraft	5,420	0	0	0
Reimbursements	0	0	2,500	(2,500)
Other	(154)	0	0	0
Restitution Payments	610	0	0	0
Total cash receipts	846,879	934,759	$ 939,012	$ (4,253)
Expenditures				
Personnel Services	0	11,682	$ 0	$ 11,682
Contractual Services	336,333	365,006	439,425	(74,419)
Commodities	75,899	27,319	130,650	(103,331)
Vehicle Expense	36,327	33,158	43,850	(10,692)
Capital Outlay	19,999	37,538	10,500	27,038
Operating Transfers	395,285	454,210	328,000	126,210
Total expenditures	863,843	928,913	$ 952,425	$ (23,512)
Receipts over (under) expenditures	(16,964)	5,846		
Unencumbered cash, beginning of year	38,044	21,080		
Unencumbered cash, end of year	$ 21,080	$ 26,926		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0415

SPECIAL PURPOSE FUNDS
FIRE DISTRICT NO. 2 MAINTENANCE FUND - 415
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 187,368	$ 327,917	$ 331,805	$ (3,888)
Delinquent Tax	4,377	3,738	2,500	1,238
Motor Vehicle Tax	23,939	23,257	22,565	692
Recreational Vehicle Tax	626	723	547	176
Commercial Motor Vehicle	295	770	315	455
Watercraft	0	0	300	(300)
Total cash receipts	216,605	356,405	$ 358,032	$ (1,627)
Expenditures				
Contractual Services	209,875	251,982	$ 251,850	$ 132
Commodities	0	0	1,000	(1,000)
Operating Transfers	7,500	107,550	110,500	(2,950)
Total expenditures	217,375	359,532	$ 363,350	$ (3,818)
Receipts over (under) expenditures	(770)	(3,127)		
Unencumbered cash, beginning of year	12,857	12,087		
Unencumbered cash, end of year	$ 12,087	$ 8,960		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0417

SPECIAL PURPOSE FUNDS
FIRE DISTRICT NO. 1 SPECIAL MACHINERY FUND - 417
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Miscellaneous	$ 0	$ 52,200	$ 0	$ 52,200
Operating Transfers	395,285	454,210	328,000	126,210
Total cash receipts	395,285	506,410	$ 328,000	$ 178,410
Expenditures				
Commodities	0	45,000	$ 0	$ 45,000
Capital Outlay	422,933	644,528	1,040,000	(395,472)
Total expenditures	422,933	689,528	$ 1,040,000	$ (350,472)
Receipts over (under) expenditures	(27,648)	(183,118)		
Unencumbered cash, beginning of year	685,495	657,847		
Unencumbered cash, end of year	$ 657,847	$ 474,729		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0419

SPECIAL PURPOSE FUNDS
FIRE DISTRICT NO. 2 SPECIAL MACHINERY FUND - 419
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Operating Transfers	$ 7,500	$ 107,550	$ 110,500	$ (2,950)
Expenditures				
Capital Outlay	0	0	$ 284,166	$ (284,166)
Total expenditures	0	0	$ 284,166	$ (284,166)
Receipts over (under) expenditures	7,500	107,550		
Unencumbered cash, beginning of year	166,166	173,666		
Unencumbered cash, end of year	$ 173,666	$ 281,216		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0431

SPECIAL PURPOSE FUNDS
SPECIAL ALCOHOL CONTROL FUND - 431
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Special Alcohol Tax	$ 34,848	$ 46,453	$ 36,000	$ 10,453
Expenditures				
Contractual Services	45,000	45,000	$ 45,000	$ 0
Receipts over (under) expenditures	(10,152)	1,453		
Unencumbered cash, beginning of year	38,303	28,151		
Unencumbered cash, end of year	$ 28,151	$ 29,604		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0432

SPECIAL PURPOSE FUNDS
SPECIAL DRUG FORFEITURE FUND - 432
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Investment Income	$ 0	$ 22,074
Expenditures		
Contractual Services	0	7,500
Capital Outlay	0	5,000
Total expenditures	0	12,500
Receipts over (under) expenditures	0	9,574
Unencumbered cash, beginning of year	3,687	3,687
Unencumbered cash, end of year	$ 3,687	$ 13,261

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0433

SPECIAL PURPOSE FUNDS
BUCYRUS LIGHTS FUND - 433
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 2,366	$ 1,588	$ 1,336	$ 252
Delinquent Tax	485	4	0	4
Motor Vehicle Tax	531	578	533	45
Recreational Vehicle Tax	14	13	0	13
Commercial Motor Vehicle	42	49	33	16
Watercraft	0	0	8	(8)
Total cash receipts	3,438	2,232	$ 1,910	$ 322
Expenditures				
Contractual	2,719	2,797	$ 4,000	$ (1,203)
Total expenditures	2,719	2,797	$ 4,000	$ (1,203)
Receipts over (under) expenditures	719	(565)		
Unencumbered cash, beginning of year	2,246	2,965		
Unencumbered cash, end of year	$ 2,965	$ 2,400		

Miami County, Kansas

Schedule 2-0435

SPECIAL PURPOSE FUNDS
HILLSDALE LIGHTS FUND - 435
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 4,490	$ 5,403	$ 4,883	$ 520
Delinquent Tax	1,575	57	50	7
Motor VehicleTax	1,007	804	647	157
Recreational VehicleTtax	19	18	18	0
Commercial Motor Vehicle	12	25	6	19
Watercraft	0	0	3	(3)
Total cash receipts	7,103	6,307	$ 5,607	$ 700
Expenditures				
Contractual Services	5,933	5,949	$ 9,000	$ (3,051)
Total expenditures	5,933	5,949	$ 9,000	$ (3,051)
Receipts over (under) expenditures	1,170	358		
Unencumbered cash, beginning of year	4,935	6,105		
Unencumbered cash, end of year	$ 6,105	$ 6,463		

Miami County, Kansas

Schedule 2-0451

SPECIAL PURPOSE FUNDS
INSURANCE REIMBURSEMENT - 451
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Miscellaneous	$ 66,082	$ 55,737
Expenditures		
Vehicle Expenses	29,233	67,361
Capital Outlay	40,652	0
Total expenditures	69,885	67,361
Receipts over (under) expenditures	(3,803)	(11,624)
Unencumbered cash, beginning of year	24,065	20,262
Unencumbered cash, end of year	$ 20,262	$ 8,638

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0924

SPECIAL PURPOSE FUNDS
SALES TAX - JAIL PROJECT - 924
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Sales Tax	$ 1,236,165	$ 1,400,033	$ 1,100,000	$ 300,033
Compensation to Income	5,127	0	0	0
Miscellaneous Revenue	0	5	0	5
Operating Transfers	0	4,771	0	4,771
Total cash receipts	1,241,292	1,404,809	1,100,000	304,809
Expenditures				
Contractual Services	0	20,307	$ 0	$ 20,307
Debt Issue Fees	162,056	25,000	0	25,000
Operating Transfers	1,027,001	1,026,031	1,126,032	(100,001)
Total expenditures	1,189,057	1,071,338	$ 1,126,032	$ (75,001)
Receipts over (under) expenditures	52,235	333,471		
Unencumbered cash, beginning of year	822,725	874,960		
Unencumbered cash, end of year	$ 874,960	$ 1,208,431		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0927

SPECIAL PURPOSE FUNDS
1/4 CENT SALES TAX - 927
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Sales Tax	$ 1,236,166	$ 1,400,033	$ 1,200,000	$ 200,033
Expenditures				
Contractual	144,908	393,138	$ 500,000	$ (106,862)
Operating Transfer	1,108,704	831,230	724,368	106,862
Total expenditures	1,253,612	1,224,368	$ 1,224,368	$ 0
Receipts over (under) expenditures	(17,446)	175,665		
Unencumbered cash, beginning of year	77,980	60,534		
Unencumbered cash, end of year	$ 60,534	$ 236,199		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0984

SPECIAL PURPOSE FUNDS
COMMUNITY CORRECTIONS - 984
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Grants	$ 430,158	$ 449,593	$ 425,000	$ 24,593
Service fees	25,554	23,920	20,000	3,920
Total cash receipts	455,712	473,513	$ 445,000	$ 28,513
Expenditures				
Personnel Services	255,758	233,490	$ 343,865	$ (110,375)
Contractual Services	158,813	155,892	170,579	(14,687)
Commodities	2,619	2,125	2,550	(425)
Vehicle Expense	1,385	1,474	2,050	(576)
Total expenditures	418,575	392,981	$ 519,044	$ (126,063)
Receipts over (under) expenditures	37,137	80,532		
Unencumbered cash, beginning of year	165,610	202,747		
Unencumbered cash, end of year	$ 202,747	$ 283,279		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0985

SPECIAL PURPOSE FUNDS
JUVENILE JUSTICE AUTHORITY - 985
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Grants	$ 410,284	$ 431,475	$ 475,000	$ (43,525)
Service Fees	3,465	3,504	5,000	(1,496)
Total cash receipts	413,749	434,979	$ 480,000	$ (45,021)
Expenditures				
Personnel Services	372,110	353,112	$ 379,946	$ (26,834)
Contractual Services	47,844	43,842	62,967	(19,125)
Commodities	2,090	5,316	3,400	1,916
Vehicle Expense	4,912	5,224	7,050	(1,826)
Total expenditures	426,956	407,494	$ 453,363	$ (45,869)
Receipts over (under) expenditures	(13,207)	27,485		
Unencumbered cash, beginning of year	72,142	58,935		
Unencumbered cash, end of year	$ 58,935	$ 86,420		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0986

SPECIAL PURPOSE FUNDS
JUVENILE REINVESTMENT - 986
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Grants - Other	$ 32,250	$ 22,538	$ 90,152	$ (67,614)
Total cash receipts	32,250	22,538	90,152	(67,614)
Expenditures				
Personnel Services	28,096	35,228	$ 67,363	$ (32,135)
Contractual Services	30,544	0	22,350	(22,350)
Commodities	25	571	350	221
Total expenditures	58,665	35,799	$ 90,063	$ (54,264)
Receipts over (under) expenditures	(26,415)	(13,261)		
Unencumbered cash, beginning of year	88,918	62,503		
Unencumbered cash, end of year	$ 62,503	$ 49,242		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0990

SPECIAL PURPOSE FUNDS
SHERIFF'S GRANT FUNDS - 990
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Grants		
Federal	$ 36,199	$ 65,448
Other	1,635	0
Compensation to Income	1,000	0
Foundation Fundraising	2,504	7,170
Total cash receipts	41,338	72,618
Expenditures		
Personnel Services	2,900	3,917
Commodities	15,454	68,482
Capital Outlay	24,933	0
Total expenditures	43,287	72,399
Receipts over (under) expenditures	(1,949)	219
Unencumbered cash, beginning of year	2,000	51
Unencumbered cash, end of year	$ 51	$ 270

Miami County, Kansas

Schedule 2-0993

SPECIAL PURPOSE FUNDS
COPS FOR TOTS - 993
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Miscellaneous	$ 18,473	$ 6,347
Total cash receipts	18,473	6,347
Expenditures		
Contractual Services	5,500	0
Commodities	9,721	8,120
Total expenditures	15,221	8,120
Receipts over (under) expenditures	3,252	(1,773)
Unencumbered cash, beginning of year	33,266	36,518
Unencumbered cash, end of year	$ 36,518	$ 34,745

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0994

SPECIAL PURPOSE FUNDS
SHERIFF'S SUPPORT PROGRAM - 994
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Miscellaneous	$ 1,440	$ 1,890
Expenditures		
Commodities	231	3,641
Total expenditures	231	3,641
Receipts over (under) expenditures	1,209	(1,751)
Unencumbered cash, beginning of year	9,486	10,695
Unencumbered cash, end of year	$ 10,695	$ 8,944

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0997

SPECIAL PURPOSE FUNDS
ARPA GRANT - 997
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Grants - Federal	$ 0	$ 3,325,068
Investment Income	0	4,533
Total cash receipts	0	3,329,601
Expenditures		
Personnel Services	0	856,557
Contractual	0	255,300
Commodities	0	66,505
Capital Outlay	0	553,498
Total expenditures	0	1,731,860
Receipts over (under) expenditures	0	1,597,741
Unencumbered cash, beginning of year	0	0
Unencumbered cash, end of year	$ 0	$ 1,597,741

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0998

SPECIAL PURPOSE FUNDS
SMALL BUSINESS GRANT - 998
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Grants - Federal	$ 126,000	$ 6,000
Expenditures		
Contractual	126,000	6,000
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	0	0
Unencumbered cash, end of year	$ 0	$ 0

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0999

SPECIAL PURPOSE FUNDS
CARES ACT - SPARK GRANT - 999
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Grants - Federal	$ 6,894,296	$ 61,531
Reimbursements	0	11,213
Total cash receipts	6,894,296	72,744
Expenditures		
County Administrator	10,153	0
Human Resources	1,248	0
Buildings and Grounds	2,293	0
Building Inspection	709	0
County Attorney	10	0
County Clerk	200	0
County-Wide Services	4,321,407	104,380
Unified Courts	627	0
Health Department	250,651	45,361
County Sheriff	43,763	0
Emergency Management	1,166,089	11,137
Jail Operations	654	0
County Treasurer	11,638	0
Administrative Election	54,880	0
Emergency Medical Services	389,269	0
Employee Benefits	33,563	8,730
Public Safety Benefits	20,219	3,830
Economic Development	13,235	0
Miscellaneous	490,557	0
Total expenditures	6,811,165	173,438
Receipts over (under) expenditures	83,131	(100,694)
Unencumbered cash, beginning of year	0	83,131
Prior year cancelled encumbrance	0	17,563
Unencumbered cash, end of year	$ 83,131	$ 0

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0317

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, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 279,300	$ 996,787	$ 1,014,675	$ (17,888)
Delinquent Tax	9,850	9,224	10,000	(776)
Motor Vehicle Tax	42,105	34,412	31,881	2,531
Recreational Vehicle Tax	947	869	685	184
Commercial Motor Vehicle	1,518	1,591	1,357	234
Watercraft	0	0	345	(345)
Payment in lieu of taxes	162	783	0	783
Operating Transfer	1,027,001	1,026,031	1,026,032	(1)
Total cash receipts	1,360,883	2,069,696	$ 2,084,975	$ (15,279)
Expenditures				
Principal	1,021,000	1,212,000	$ 1,212,000	$ 0
Interest	471,768	821,281	821,281	0
Fees	1	1	100,000	(99,999)
Total expenditures	1,492,769	2,033,282	$ 2,133,281	$ (99,999)
Receipts over (under) expenditures	(131,886)	36,414		
Unencumbered cash, beginning of year	283,925	152,039		
Unencumbered cash, end of year	$ 152,039	$ 188,454		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0450

CAPITAL PROJECT FUNDS
NEW PROJECTS - 450
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Grant		
Federal	$ 860,731	$ 38,809
Other	222,607	223,577
Miscellaneous	88,196	106,479
Operating Transfer	3,220,232	3,850,412
Total cash receipts	4,391,766	4,219,277
Expenditures		
Contractual Services	38,600	0
Capital Outlay	4,751,763	3,915,802
Total expenditures	4,790,363	3,915,802
Receipts over (under) expenditures	(398,597)	303,475
Unencumbered cash, beginning of year	2,937,102	2,546,621
Prior year cancelled encumbrance	8,116	42,187
Unencumbered cash, end of year	$ 2,546,621	$ 2,892,283

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0904

CAPITAL PROJECT FUNDS
JAIL CONSTRUCTION - 904
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Investment Income	$ 0	$ 0
Total cash receipts	0	0
Expenditures		
Capital Outlay	6,491	83,329
Operating Transfers	0	4,771
Total expenditures	6,491	88,100
Receipts over (under) expenditures	(6,491)	(88,100)
Unencumbered cash, beginning of year	94,591	88,100
Unencumbered cash, end of year	$ 88,100	$ 0

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0909

CAPITAL PROJECT FUNDS
800 MHz RADIO SYSTEM - 909
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Investment Income	$ 32,732	$ 12,885
Compensation to Income	123,813	103,997
Total cash receipts	156,545	116,882
Expenditures		
Contractual Services	0	62,850
Commodities	2,529	27,800
Capital Outlay	135,174	29,886
Total expenditures	137,703	120,536
Receipts over (under) expenditures	18,842	(3,654)
Unencumbered cash, beginning of year	511,777	530,619
Prior Year Cancelled Encumbrances	0	123,814
Unencumbered cash, end of year	$ 530,619	$ 650,779

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, 2021

Fund	Beginning Cash	Receipts	Expenses	Ending Cash
Off County System				
Emergency Medical Services	$ 0	$ 1,230,460	$ 1,230,460	$ 0
County Clerk	25	3,516	3,516	25
District Court	5,021	131,089	132,353	3,757
Health Department	0	467,803	467,803	0
Law Library	24,743	14,173	13,789	25,127
Subtotal of accounts	$ 29,789	$ 1,847,041	$ 1,847,921	$ 28,909
On County System				
Zoning Escrow	$ 5,600	$ 0	$ 0	$ 5,600
Escrow	74,435	36,450	44,861	66,024
Sub-Division Escrow	50,028	0	0	50,028
Airport Escrow	2,500	0	100	2,400
Hillsdale Improvement	0	3,307	3,307	0
Returned Checks	(9,414)	37,588	42,385	(14,211)
Neighborhood Revitalization	2,472	30,589	28,327	4,734
Current Taxes	30,311,269	5,587,162	60,604	35,837,827
Auto Taxes	1,234,751	11,856	96,083	1,150,524
Bankruptcy Tax Payments	2,271	4,014	3,058	3,227
Recreational Vehicle	25,302	2,533	2,514	25,321
Commercial Motor Vehicle Registration	16,234	4,798	10,683	10,349
Payment In Lieu of Tax	41,164	23,237	0	64,401
Tax Foreclosure Sales	33,699	20,753	27,207	27,245
Advance Tax	7,188	18,145	16,625	8,708
County Redemption	277,681	20,473	12,288	285,866
Delinquent Personal Property Tax	8,119	6,693	1,950	12,862
Mineral Production/Severance Tax	3,207	1,210	0	4,417
Long & Short & Change Checks	(643)	170,711	171,632	(1,564)
Prisoner Cash Bonds	200	57,342	56,542	1,000
State Funds	260,516	5,744,789	5,788,348	216,957
Tax Distribution				
Cities	(37)	8,478,347	8,478,747	(437)
Townships	0	75,612	78,230	(2,618)
Schools & Recreation Commissions	0	26,335,640	26,335,640	0
Library	0	1,218,761	1,218,761	0
Extension District	0	402,283	402,283	0
Cemeteries	0	70,932	70,932	0
Watershed	0	18,193	18,193	0
	$ 32,376,331	$ 50,228,459	$ 44,817,221	$ 37,787,569

See Independent Auditor's Report.

Miami County, Kansas
SCHEDULE OF FEDERAL AWARDS
For the year ended December 31, 2021

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
Pass-through State of Kansas			
Community Development Block Grant	14.228	$ 6,000	$ 6,000
U.S. DEPARTMENT OF JUSTICE			
Pass-through Kansas Department of Justice			
Coronavirus Emergency Supplemental Funding	16.034	$ 9,473	$ 9,473
U.S. DEPARTMENT OF TRANSPORTATION			
Pass-through Kansas Department of Transportation			
State & Community Highway Safety	20.600	$ 40,843	$ 40,843
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			
Pass-through State of Kansas			
Public Hwealth Emergencyt Prepardness	93.069	$ 360,113	$ 360,113
U.S DEPARTMENT OF THE TREASURY			
Pass-through State of Kansas			
Coronavirus Relief Fund - SPARK Grant	21.019	61,531	61,531
ARPA Grant	21.027	3,325,068	1,731,860
TOTAL DEPARTMENT OF THE TREASURY		3,386,599	1,793,391
TOTAL FEDERAL AWARDS		$ 3,803,028	$ 2,209,820

See Independent Auditor's Report.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2021

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Miami County, Kansas under programs of the federal government for the year ended December 31, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of County, it is not intended to and does not present the financial position, changes in net assets or cash flows of the County.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). 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 revenues 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. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in the Uniform Guidance regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The County did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended December 31, 2021.

NOTE D. INDIRECT COST RATES

The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

SPECIAL REPORTS

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Certified Public Accountants

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

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*

Board Members
Miami County, Kansas
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 statements of Miami County, Kansas as of and for the year ended December 31, 2021, and the related notes to the financial statements, which comprise the County's regulatory basis financial statements, and have issued our report thereon dated June 16, 2022. The County prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *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 of the financial statement, we considered the County's internal control over financial reporting (internal control) 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 the 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* is a 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.

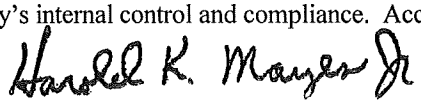
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we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

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

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.



Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
June 16, 2022

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board Members
Miami County, Kansas
Paola, Kansas

Report on Compliance for Each Major Federal Program
We have audited the Miami County, Kansas's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility
Management is responsible for compliance with federal statutes, regulations, contracts, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility
Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance 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 audit requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the County's compliance.

Opinion on each Major Program
In our opinion, County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Harold K. Mayes Jr

Harold K . Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
June 16, 2022