MIAMI COUNTY, KANSAS
Paola, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2025

Miami County, Kansas

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1225 West Sixth Avenue, Ste. A
Emporia, KS 66801
(620) 342-7641
(620) 342-8682 FAX

Dan Robertson, CPA
Kathleen Centlivre, CPA

Agler & Gaeddert CHARTERED
Certified Public Accountants
www.ag.cpa

234 S. Main Street
Ottawa, KS 66067
(785) 242-3170
(785) 242-9250 FAX

Harold Mayes, CPA

INDEPENDENT AUDITOR'S REPORT

County Commissioners
Miami County, Paola, 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 and related municipal entity, as of and for the year ended December 31, 2025 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 on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Miami County, Kansas as of December 31, 2025, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Miami County, Kansas as of December 31, 2025, 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.

Basis for 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.

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.

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

Prior Year Comparative
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Miami County, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated July 2, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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 2024 actual column (2025 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note C.

Harold K. Mayes Jr.

Harold K Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Ks
June 25, 2026

Miami County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2025

	Beginning Unencumbered Cash Balances	Prior Year Cancelled Encumbrances	Receipts	Expenditures
Governmental type funds				
General Fund	$ 5,541,296	$ 26,434	$ 27,883,256	$ 27,653,038
Special Purpose Funds				
Road and Bridge	382,323	426,745	9,215,461	9,318,498
Solid Waste	203,082	0	101,418	49,546
County Fuel System	454,463	16,814	663,710	578,995
Club Estates #1 Sewer	12,778	0	19,730	25,744
Club Estates #1 Lights	436	0	1,678	1,644
Walnut Creek #3 Sewer	63,634	0	45,247	43,636
Bucyrus Sewer	2,790	0	46,781	52,662
Jail Prisoner Commissions	34,227	0	22,089	1,573
911 Emergency Wireless	370,730	0	289,946	297,442
Law Enforcement Trust	24,110	0	0	0
Carry Concealed Weapon	15,768	0	1,918	0
Kansas Fights Addiction	115,251	0	43,444	96,178
County Wide Reappraisal	110,885	0	717,261	683,543
Motor Vehicle Operating	(29,712)	500	382,449	410,081
Offender Registration	85,330	0	11,275	0
Special Building	401	0	0	0
Special Bridge	19,275	0	831,939	828,000
Special Economic Development Reserve	326,845	0	292,627	125,000
Road and Bridge Special Machinery	239,870	14,980	0	0
Special County Equipment/Software Reserve	1,948,464	0	294,163	111,454
Special Technology	1,580,768	0	1,010,635	1,264,420
Special Building Reserve	4,554,089	2,915	219,800	2,271,248
Special Retirement Reserve	550,000	0	0	0
Special Tax Refund	46,809	0	0	0
Club Estate Sewer Reserve	44,009	0	8,500	0
Walnut Creek Sewer Reserve	58,656	0	10,000	0
Bucyrus Sewer Reserve	407	0	0	0
Clerk Technology	82,094	0	13,891	1,637
Treasurer Technology	20,715	0	13,891	19,248
Airport Hangar	1,438	0	12,694	8,604
Fire District No. 1 Maintenance	139,413	0	1,370,238	1,411,560
Fire District No. 2 Maintenance	13,649	0	520,377	522,917
Fire District No. 1 Special Machinery	700,832	0	679,738	351,738
Fire District No. 2 Special Machinery	714,436	0	164,985	0
Special Alcohol Control	61,643	0	61,360	45,000
Special Drug Forfeiture	4,816	0	16,700	9,666
Bucyrus Lights	2,863	0	4,194	2,695
Hillsdale Lights	7,646	0	6,687	5,758
Insurance Reimbursement	97,961	0	6,872	0
Sales tax - Jail Project	1,882,100	0	1,770,987	1,457,684
1/4 Cent Sales Tax	1,432,137	0	1,770,986	1,650,000
Community Corrections	200,841	0	534,686	530,720
CC Adult Services Fees	271,202	0	29,320	934
CC Juvenile Services Fees	59,516	0	3,198	1,078

The accompanying notes are an integral part of this statement.

Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 5,797,948	$ 1,650,545	$ 7,448,493
706,031	428,345	1,134,376
254,954	0	254,954
555,992	61,374	617,366
6,764	1,361	8,125
470	164	634
65,245	770	66,015
(3,091)	14,849	11,758
54,743	0	54,743
363,234	8,547	371,781
24,110	0	24,110
17,686	0	17,686
62,517	9,498	72,015
144,603	51,160	195,763
(56,844)	54,464	(2,380)
96,605	0	96,605
401	0	401
23,214	0	23,214
494,472	0	494,472
254,850	0	254,850
2,131,173	810	2,131,983
1,326,983	54,365	1,381,348
2,505,556	596,768	3,102,324
550,000	0	550,000
46,809	0	46,809
52,509	0	52,509
68,656	0	68,656
407	0	407
94,348	116	94,464
15,358	116	15,474
5,528	210	5,738
98,091	384,085	482,176
11,109	0	11,109
1,028,832	154,405	1,183,237
879,421	0	879,421
78,003	0	78,003
11,850	0	11,850
4,362	215	4,577
8,575	468	9,043
104,833	0	104,833
2,195,403	0	2,195,403
1,553,123	200,000	1,753,123
204,807	54,093	258,900
299,588	23	299,611
61,636	34	61,670

Composition of ending cash	
Cash on hand and checks	$ 2,600
Bank deposits	
Checking/Savings	80,457,410
Schedule 3 accounts not on books	90,591
Total cash and investments	80,550,601
Agency funds per Schedule 3	(48,285,866)
	$ 32,264,735

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, 2025

	Beginning Unencumbered Cash Balances	Prior Year Cancelled Encumbrances	Receipts	Expenditures
Special Purpose Funds - continued				
CC DOC Juvenile Services	$ 60,799	$ 0	$ 431,196	$ 416,683
Juvenile Reinvestment	94,931	0	41,702	90,177
Sheriff's Grants	20,515	0	0	0
Cops for Tots	26,979	0	10,806	11,024
Sheriff's Support Program	6,201	0	3,085	1,633
ARPA Grant	0	0	0	0
Bond and Interest Funds				
Bond and Interest	173,738	0	2,061,714	2,102,626
Capital Projects Funds				
New Projects	3,467,738	346,978	6,859,197	6,255,722
880 MHz Radio System	37,599	0	0	0
Total reporting entity (excluding agency funds)	$ 26,338,786	$ 835,366	$ 58,501,831	$ 58,709,806

The accompanying notes are an integral part of this statement.

	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$	75,312	$ 34,998	$ 110,310
	46,456	6,938	53,394
	20,515	0	20,515
	26,761	4,201	30,962
	7,653	0	7,653
	0	472,564	472,564
	132,826	0	132,826
	4,418,191	1,053,072	5,471,263
	37,599	0	37,599
$	26,966,177	$ 5,298,558	$ 32,264,735

The accompanying notes are an integral part of this statement.

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.

NOTE C. BASIS OF ACCOUNTING - continued

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.

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. The County budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increase 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 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.

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

Jail Prisoner Commission	Law Enforcement Trust	Carry Concealed Weapon
Kansas Fights Addiction	Offender Registration	Special Building
Special Economic Development	Road & Bridge Special Machinery	Special County Equipment/Software
Special Building Reserve	Special Retirement Reserve	Special Tax Refund
Club Estate Sewer Reserve	Walnut Creek Sewer Reserve	Bucyrus Sewer Reserve
Clerk Technology	Treasurer Technology	Special Drug Forfeiture
Insurance Reimbursement	Sherriff's Grant Funds	Cop's for Tots
Sherriff's Support Program	ARPA Grant	
Community Corrections Adult Service Fees		
Community Corrections Juvenile Services Fee		

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, 2025.

At December 31, 2025, the carrying amount of the County's bank deposits was $80,550,601 (which includes petty cash funds) and the bank balance was $80,855,082. 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 $80,355,082 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.

NOTE F. LONG-TERM DEBT

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue Bonds:				
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 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
Series 2022-A	1.199%	3/01/26	4,265,000	09/01/26
Series 2022-B	2.199%	3/01/29	3,235,000	09/01/29

NOTE F. LONG-TERM DEBT -continued

	Balance Beginning of Year	Additions	Reductions/ Payments	Balance /End of Year	Interest Paid
Revenue Bonds:					
Series 2015-A	$ 122,000	$ 0	$ 19,000	$ 103,000	$ 3,965
Series 2015-B	55,000	0	55,000	0	1,650
Series 2019-A	4,285,000	0	500,000	3,785,000	85,700
Series 2020-A	3,660,000	0	0	3,660,000	95,160
Series 2020-B	4,585,000	0	210,000	4,375,000	160,475
Series 2022-A	1,630,000	0	890,000	740,000	19,560
Series 2022-B	3,235,000	0	0	3,235,000	71,170
	$ 17,572,000	$ 0	$ 1,674,000	$ 15,898,000	$ 437,680

Principal:	2026	2027	2028	2029	2030
Revenue Bonds	$ 1,754,000	$ 1,800,000	$ 1,856,000	$ 1,846,000	$ 872,000

	2031-2035	2036-2039	Total
Revenue Bonds	$ 4,195,000	$ 3,575,000	$ 15,898,000

Interest:	2026	2027	2028	2029	2030
Revenue Bonds	$ 407,383	$ 373,635	$ 331,355	$ 287,723	$ 244,200

	2031-2035	2036-2036	Total
Revenue Bonds	$ 900,125	$ 308,765	$ 2,853,186

	Balance Beginning of Year	Additions	Reductions/ Payments	Balance /End of Year	Interest Paid
Financing Leases					
Copiers	$ 156,772	$ 0	$ 75,251	$ 81,521	$ 0
	$ 156,772	$ 0	$ 75,251	$ 81,521	$ 0

Principal:	2026	2027	Total
Finance Leases	$ 75,250	$ 6,271	$ 81,521

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, 2025, the statutory limit for the County was in excess of $22,918,239 providing a debt margin of $7,020,239

As of December 31, 2025 the following revenue bonds have been defeased as County used proceeds from Revenue Bonds 2020-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 Building Improvement	K.S.A. 19-120	$ 200,000
General Fund	Special Technology	K.S.A. 19-120	1,000,000
General Fund	Sepcial Economic Development Reserve	K.S.A. 19-120	292,627
General Fund	Capital Improvement Projects	K.S.A. 19-120	80,000
General Fund	Equipment Reserve	K.S.A. 19-119	151,000
General Fund	Solid Waste	K.S.A. 19-120	35,000
Road & Bridge Fund	Capital Improvement Projects	K.S.A. 68-590	3,692,376
Club Estates No. 1 Sewer	Club Estate Sewer Reserve	K.S.A. 19-119	8,500
Walnut Creek Sewer Fund	Walnut Creek Sewer Reserve	K.S.A. 19-119	10,000
County-wide Reappraisal Fund	Equipment Reserve	K.S.A. 19-119	50,000
Special Bridge	Capital Improvement Projects	K.S.A. 19-120	812,565
Airport Hangar Fund	Capital Improvement Projects	K.S.A. 19-120	6,994
Fire District No. 1 Maintenance	Fire District No. 1 Special Machinery	K.S.A. 19-120	679,738
Fire District No. 1 Maintenance	Fire District No. 2 Special Machinery	K.S.A. 19-120	29,307
Fire District No. 2 Maintenance	Fire District No. 2 Special Machinery	K.S.A. 19-120	135,678
Sales Tax - Jail Project	Bonds and Interest DSF	K.S.A. 19-120	1,446,365
Special Building Reserve	Solid Waste	K.S.A. 19-120	48,418
1/4 Cent Sales Tax	Capital Improvement Projects	K.S.A. 19-119	1,650,000

NOTE H. CAPITAL PROJECTS

Project Name	Project Authorization	Project Expenditures
Bridge 3.5-Q.1 Replacement	$ 205,000	$ 68,471
Phase 2 Culvert Replacement	635,000	546,975
311th & Victory Intersection	1,000,125	0
223rd &Victory to MetcalfDiscovery Phase	75,000	0
223rd Road Rehab	5,307,888	4,654,801
	$ 7,223,013	$ 5,270,247

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPEARTIONS

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 (COBRA), 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.

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

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, 2025.

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	0-5	6-10	11-15	Over 15
EMS Personnel:				
Hours accrued per pay period	6	7.5	9	10.5
Hours accrued per year	156	195	234	273
All Other Personnel:				
Hours accrued per pay period	4	5	6	7
Hours accrued per year	104	130	156	182
Maximum carryover for EMS	280	280	280	280
Minimum for all others	240	240	240	240

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

	Pay Period Accrual	Annual Accrual	Maximum Carryover
Regular Full-time	4 hours	104 hours	960 hours
Regular Part-time	3 hours	78 hours	720 hours
EMS Employees	6 hours	156 hours	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.

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

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, 2025 was $147,904.

The accrued leave liability as of December 31, 2025 was $2,909,386. However, there is no accrual for vacation or sick leave in these financial statements.

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 publicly 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 9.71% for the KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $925,169 for KPERS and $1,492,060 for KP&F for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported to KPERS was $7,734,147 and $12,175,841 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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 publicly 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 has one fund (Motor Vehicle Operating) with a negative unencumbered cash balance K.S.A. 10-1113, which is due to the State Vehicle Division slow turn around. The County is not aware of any other statutory violations for the year ended December 31, 2025.

Subsequent Events: The County evaluated subsequent events through June 25, 2026, the date the financial statements were available to be issued. See Note H for projects under way with completion dates in the future. The County is not aware of any other significant events that require disclosure

REGULATORY BASIS
SUPPLEMENTARY INFORMATION

Miami County, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
(Budgeted Funds Only)
For Year Ended December 31, 2025

	Certified Budget	Adjustment for Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental type funds					
General Fund	$ 29,442,979	$ 137,887	$ 29,580,866	$ 27,653,038	$ (1,927,828)
Special Purpose Fund					
Road and Bridge	10,022,571	11,869	10,034,440	9,318,498	(715,942)
Solid Waste	54,600	0	54,600	49,546	(5,054)
County Fuel System	862,363	0	862,363	578,995	(283,368)
Club Estates #1 Sewer	29,000	0	29,000	25,744	(3,256)
Club Estates #1 Lights	1,700	0	1,700	1,644	(56)
Walnut Creek #3 Sewer	47,900	0	47,900	43,636	(4,264)
Bucyrus Sewer	53,600	0	53,600	52,662	(938)
911 Emergency Wireless	300,000	0	300,000	297,442	(2,558)
County Wide Reappraisal	715,000	0	715,000	683,543	(31,457)
Motor Vehicle	384,001	0	384,001	410,081 *	26,080
Special Bridge	828,000	0	828,000	828,000	0
Special Technology	1,425,669	0	1,425,669	1,264,420	(161,249)
Airport Hangar	14,444	0	14,444	8,604	(5,840)
Fire Districts					
No. 1 Maintenance	1,411,560	0	1,411,560	1,411,560	0
No. 2 Maintenance	525,185	0	525,185	522,917	(2,268)
No. 1 Special Machinery	1,028,065	0	1,028,065	351,738	(676,327)
No. 2 Special Machinery	456,390	0	456,390	0	(456,390)
Special Alcohol Control	45,000	0	45,000	45,000	0
Bucyrus Lights	4,708	0	4,708	2,695	(2,013)
Hillsdale Lights	10,350	0	10,350	5,758	(4,592)
Sales tax - Jail Project	1,650,000	0	1,650,000	1,457,684	(192,316)
1/4 Cent Sales Tax	1,650,000	0	1,650,000	1,650,000	0
Community Corrections	510,000	109,686	619,686	530,720	(88,966)
Juvenile Justice Authority	575,000	0	575,000	416,683	(158,317)
Juvenile Reinvestment	95,000	0	95,000	90,177	(4,823)
Bond and Interest Fund					
Bond and Interest	2,161,680	0	2,161,680	2,102,626	(59,054)

* budget not required - for internal purposes only

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, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
Cash receipts	**2024**			**Variance**
Taxes and Shared Revenue	**Actual**	**Actual**	**Budget**	**Over (Under)**
Ad Valorem Tax	$ 19,008,976	$ 18,063,455	$ 18,465,134	$ (401,679)
Delinquent Tax	347,385	329,494	250,000	79,494
Motor Vehicle Tax	1,438,476	1,680,063	1,538,998	141,065
Recreational/ Commercial/ Watercraft	36,490	42,007	39,304	2,703
16/20M Vehicle Tax	41,680	33,982	37,507	(3,525)
Commercial Vehicle	68,162	82,264	58,288	23,976
Watercraft	0	0	14,418	(14,418)
MVL - Rental Excise Tax	385	399	0	399
Mineral Tax	942	5,379	1,500	3,879
Local Alcoholic Liquor Tax	41,059	42,083	28,000	14,083
Local Sales Tax	1,017,257	1,049,761	1,050,000	(239)
Payment In Lieu of Taxes	77,423	80,707	40,000	40,707
Licenses, Permits and Fees				
Licenses, Permits and Fees	564,064	622,635	330,000	292,635
Fees for Services	719,167	852,037	864,589	(12,552)
Charges for Services				
Emergency Medical Services	1,725,308	1,926,169	1,475,000	451,169
Fuel Sales	114,596	82,574	100,000	(17,426)
Rent	56,791	56,531	80,000	(23,469)
Restitution	0	115	0	115
Investment Income	1,491,959	1,912,767	1,000,000	912,767
Penalties & Interest	306,273	323,061	200,000	123,061
Grants	906,718	559,886	657,990	(98,104)
Miscellaneous	145,206	109,795	1,000	108,795
Reimbursements	52,844	24,644	0	24,644
Open Records Copies	2,886	3,448	0	3,448
Total cash receipts	28,164,047	27,883,256	$ 26,231,728	$ 1,651,528
Expenditures				
Administration	569,236	576,454	$ 597,984	$ (21,530)
Human Resources	256,004	227,493	264,907	(37,414)
Information Systems	185,295	132,010	203,956	(71,946)
Building & Grounds	410,922	382,389	388,739	(6,350)
Appraisal	86,236	93,439	101,760	(8,321)
Building Inspection	387,515	415,770	461,817	(46,047)
Codes Court	3,026	1,500	9,000	(7,500)
County Attorney	525,688	528,273	594,530	(66,257)
County Clerk	393,555	416,597	439,059	(22,462)
County Commissioners	213,550	207,901	219,319	(11,418)
County-Wide Services	376,950	396,990	2,101,500	(1,704,510)
District Court	388,388	382,459	380,447	2,012
Community Health	965,988	879,588	909,355	(29,767)
Maternal Child Health	0	803	0	803
Special Health Care Needs	0	120	0	120
Public Health Emergency Prep	0	22	0	22
State Formula	0	938	0	938

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, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	2025 Variance Over (Under)
Expenditures - continued				
WIC	$ 0	$ 26,830	$ 0	$ 26,830
All Hands on Deck	0	585	0	585
KPCCI	0	2,641	0	2,641
Noxious Weed	140,141	167,103	161,074	6,029
Household Hazardous Waste	1,469	9,852	14,900	(5,048)
GIS Mapping/Land Info	119,556	130,636	134,747	(4,111)
Planning and Zoning	399,749	316,909	468,052	(151,143)
Register of Deeds	231,045	234,493	216,591	17,902
County Sheriff	3,913,612	2,349,707	3,973,208	(1,623,501)
Emergency Communication	740,782	827,330	838,255	(10,925)
Emergency Management	316,280	531,581	271,118	260,463
Jail Operations	2,623,395	2,730,847	2,654,905	75,942
SRO	0	36,639	0	36,639
Investigations	0	450,240	0	450,240
Patrol	0	1,627,302	0	1,627,302
Soil Conservation	54,385	54,385	54,385	0
County Treasurer	246,279	247,446	335,700	(88,254)
Administrative Election	283,363	189,209	437,650	(248,441)
Emergency Medical Services	3,175,126	3,223,495	3,437,088	(213,593)
Employee Benefit	6,583,156	6,670,784	8,074,775	(1,403,991)
Property/Casualty Insurance	491,122	535,946	475,000	60,946
Contractual Agreements	9,371	5,513	10,000	(4,487)
Prosecuting Attorney Training	1,063	1,086	1,700	(614)
Airport	130,247	102,318	30,000	72,318
Economic Development	144,969	130,457	171,692	(41,235)
Senior Care	217,000	223,500	223,500	0
Fair Premiums	43,000	43,000	43,000	0
Fair Building and Maintenance	24,000	24,000	24,000	0
Historical Society	24,400	24,400	24,400	0
Mental Health	223,650	223,650	230,360	(6,710)
Developmental Disabilities	139,781	139,781	139,781	0
Operating Transfers	3,117,451	1,728,627	324,725	1,403,902
Total expenditures	28,156,745	27,653,038	29,442,979	(1,789,941)
Adjustment for Qualifying Budget Credits	0	0	28,092	(28,092)
Total expenditures adjusted for budget credits	28,156,745	27,653,038	$ 29,471,071	$ (1,818,033)
Receipts over (under) expenditures	7,302	230,218		
Unencumbered cash, beginning of year	5,527,569	5,541,296		
Prior year cancelled encumbrances	6,425	26,434		
Unencumbered cash, end of year	$ 5,541,296	$ 5,797,948		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-020:

SPECIAL PURPOSE FUNDS
ROAD AND BRIDGE FUND - 203
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 3,097,334	$ 4,077,709	$ 4,159,475	$ (81,766)
Delinquent Tax	75,520	64,327	55,000	9,327
Motor Vehicle Tax	296,194	282,619	249,833	32,786
Recreational/ Commercial/ Watercraft	7,475	7,070	6,381	689
16/20M Vehicle Tax	0	0	6,089	(6,089)
Commercial Vehicle	13,430	13,508	9,462	4,046
Watercraft	0	0	2,341	(2,341)
MVL - Rental Excise Tax	82	71	0	71
Payment In Lieu of Taxes	5,514	8,067	5,000	3,067
Special City/County Gas Tax	1,297,094	1,316,469	1,300,000	16,469
Local Sales Tax	3,056,894	3,152,895	3,100,000	52,895
Fees	8,034	10,670	5,000	5,670
Miscellaneous	1,132	1,199	0	1,199
Reimbursements	66,453	280,857	50,000	230,857
Total cash receipts	7,925,156	9,215,461	$ 8,948,581	$ 266,880
Expenditures				
Personnel Services	2,345,899	2,449,347	$ 2,641,721	$ (192,374)
Contractual Services	182,748	233,936	343,100	(109,164)
Commodities	2,900,790	2,143,439	4,399,200	(2,255,761)
Vehicle Expenses	844,871	710,249	920,000	(209,751)
Capital Outlay	559,835	89,151	755,000	(665,849)
Operating Transfers	3,069,354	3,692,376	963,550	2,728,826
Total expenditures	9,903,497	9,318,498	10,022,571	(704,073)
Adjustment for Qualifying Budget Credits	0	0	11,869	(11,869)
Total expenditures adjusted for budget credits	9,903,497	9,318,498	$ 10,034,440	$ (715,942)
Receipts over (under) expenditures	(1,978,341)	(103,037)		
Unencumbered cash, beginning of year	2,360,518	382,323		
Prior year cancelled encumbrances	146	426,745		
Unencumbered cash, end of year	$ 382,323	$ 706,031		

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Rent/Lease Income	$ 19,500	$ 18,000	$ 18,000	$ 0
Operating Transfers	0	83,418	0	83,418
Total cash receipts	19,500	101,418	$ 18,000	$ 83,418
Expenditures				
Contractual Services	5,000	49,546	$ 24,600	$ 24,946
Capital Outlay	0	0	30,000	(30,000)
Total expenditures	5,000	49,546	$ 54,600	$ (5,054)
Receipts over (under) expenditures	14,500	51,872		
Unencumbered cash, beginning of year	188,582	203,082		
Unencumbered cash, end of year	$ 203,082	$ 254,954		

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Fuel Sales	$ 715,272	$ 663,710	$ 800,000	$ (136,290)
Expenditures				
Contractual Services	0	0	$ 23,500	$ (23,500)
Items for Resale	534,529	467,259	761,000	(293,741)
Vehicle Expense	5,941	111,736	77,863	33,873
Total expenditures	540,470	578,995	$ 862,363	$ (283,368)
Receipts over (under) expenditures	174,802	84,715		
Unencumbered cash, beginning of year	279,661	454,463		
Prior year cancelled encumbrances	0	16,814		
Unencumbered cash, end of year	$ 454,463	$ 555,992		

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Special Assessments	$ 18,001	$ 19,730	$ 18,000	$ 1,730
Expenditures				
Contractual	21,140	13,126	$ 21,400	$ (8,274)
Commodities	2,387	2,526	4,800	(2,274)
Capital Outlay	0	1,592	0	1,592
Operating Transfers	1,473	8,500	2,800	5,700
Total expenditures	25,000	25,744	$ 29,000	$ (3,256)
Receipts over (under) expenditures	(6,999)	(6,014)		
Unencumbered cash, beginning of year	19,777	12,778		
Unencumbered cash, end of year	$ 12,778	$ 6,764		

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Special Assessments	$ 1,700	$ 1,678	$ 1,700	$ (22)
Expenditures				
Contractual Services	1,700	1,644	$ 1,700	$ (56)
Receipts over (under) expenditures	0	34		
Unencumbered cash, beginning of year	436	436		
Unencumbered cash, end of year	$ 436	$ 470		

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Special Assessments	$ 42,185	$ 45,247	$ 43,000	$ 2,247
Expenditures				
Contractual Services	43,561	24,721	$ 34,500	$ (9,779)
Commodities	2,610	4,196	5,500	(1,304)
Capital Outlay	0	4,719	0	4,719
Operating Transfers	229	10,000	7,900	2,100
Total expenditures	46,400	43,636	$ 47,900	$ (4,264)
Receipts over (under) expenditures	(4,215)	1,611		
Unencumbered cash, beginning of year	67,847	63,634		
Prior year cancelled encumbrances	2	0		
Unencumbered cash, end of year	$ 63,634	$ 65,245		

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
User Fees	$ 44,395	$ 42,601	$ 48,000	$ (5,399)
Special Assessments	7,755	4,180	5,500	(1,320)
Total cash receipts	52,150	46,781	$ 53,500	$ (6,719)
Expenditures				
Contractual Services	44,841	44,021	$ 47,900	$ (3,879)
Commodities	5,343	7,000	4,300	2,700
Property	0	1,591	0	1,591
Miscellaneous	0	50	0	50
Operating Transfers	0	0	1,400	(1,400)
Total expenditures	50,184	52,662	$ 53,600	$ (938)
Receipts over (under) expenditures	1,966	(5,881)		
Unencumbered cash, beginning of year	824	2,790		
Unencumbered cash, end of year	$ 2,790	$ (3,091)		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0309

SPECIAL PURPOSE FUNDS
JAIL PRISONER COMMISSIONS - 0309
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Commissions on Commissary Sales/ Inmate Funds	$ 20,150	$ 22,089
Miscellaneous	2,617	0
Total cash receipts	22,767	22,089
Expenditures		
Capital Outlay	59,534	1,573
Receipts over (under) expenditures	(36,767)	20,516
Unencumbered cash, beginning of year	70,994	34,227
Unencumbered cash, end of year	$ 34,227	$ 54,743

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Fees	$ 277,784	$ 286,686	$ 260,725	$ 25,961
Investment Income	2,692	3,260	0	3,260
Total cash receipts	280,476	289,946	$ 260,725	$ 29,221
Expenditures				
Contractual Services	251,419	251,273	$ 275,000	$ (23,727)
Contractual Services	0	13,332	0	13,332
Capital Outlay	0	32,837	25,000	7,837
Total expenditures	251,419	297,442	$ 300,000	$ (2,558)
Receipts over (under) expenditures	29,057	(7,496)		
Unencumbered cash, beginning of year	341,673	370,730		
Unencumbered cash, end of year	$ 370,730	$ 363,234		

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Miscellaneous	$ 2,101	$ 0
Expenditures		
Commodities	0	0
Receipts over (under) expenditures	2,101	0
Unencumbered cash, beginning of year	22,009	24,110
Unencumbered cash, end of year	$ 24,110	$ 24,110

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Fees	$ 1,658	$ 1,918
Expenditures		
Commodities	0	0
Receipts over (under) expenditures	1,658	1,918
Unencumbered cash, beginning of year	14,110	15,768
Unencumbered cash, end of year	$ 15,768	$ 17,686

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0320

SPECIAL PURPOSE FUNDS
KANSAS FIGHTS ADDICTION - 320
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Compensation to Income	$ 64,728	$ 43,444
Expenditures		
Contractual Services	5,884	69,436
Commodities	9,269	25,487
Vehicle Expense	0	1,255
Total expenditures	15,153	96,178
Receipts over (under) expenditures	49,575	(52,734)
Unencumbered cash, beginning of year	65,676	115,251
Unencumbered cash, end of year	$ 115,251	$ 62,517

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 595,194	$ 641,478	$ 654,495	$ (13,017)
Delinquent Tax	10,735	10,405	7,000	3,405
Motor Vehicle Tax	44,274	52,531	48,110	4,421
Recreational Vehicle Tax	1,125	1,313	1,229	84
16/20M Vehicle tax	0	0	1,172	(1,172)
Commercial Motor Vehicle	2,127	2,571	1,822	749
Watercraft	0	0	451	(451)
MVL - Rental Excise Tax	12	12	0	12
Payment In Lieu of Taxes	1,061	1,269	0	1,269
Open Records Fees	0	70	0	70
Service fees	11,162	7,612	7,200	412
Total cash receipts	665,690	717,261	$ 721,479	$ (4,218)
Expenditures				
Personnel Services	505,708	550,974	$ 715,000	$ (164,026)
Contractual Services	41,814	73,268	0	73,268
Commodities	4,559	5,556	0	5,556
Vehicle Expense	7,732	3,745	0	3,745
Operating Transfer	20,000	50,000	0	50,000
Total expenditures	579,813	683,543	$ 715,000	$ (31,457)
Receipts over (under) expenditures	85,877	33,718		
Unencumbered cash, beginning of year	25,008	110,885		
Unencumbered cash, end of year	$ 110,885	$ 144,603		

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Fees				
Motor Vehicle Registration Fees	$ 338,946	$ 357,540	$ 325,000	$ 32,540
Lien Holder Fees	4,365	4,923	5,000	(77)
Drivers License Fees	14,993	17,338	15,000	2,338
Facility Fees	0	0	36,000	(36,000)
Tag Recovery Fee	69	23	0	23
Miscellaneous	2,465	2,625	3,000	(375)
Total cash receipts	360,838	382,449	$ 384,000	$ (1,551)
Expenditures				
Personnel Services	360,732	384,600	$ 336,251	$ 48,349
Contractual Services	15,608	15,119	22,900	(7,781)
Commodities	7,382	10,060	19,200	(9,140)
Vehicle Expense	300	302	650	(348)
Capital Outlay	0	0	5,000	(5,000)
Miscellaneous Disbursement	15	0	0	0
Total expenditures	384,037	410,081	$ 384,001	$ 26,080
Receipts over (under) expenditures	(23,199)	(27,632)		
Unencumbered cash, beginning of year	(5,723)	(29,712)		
Prior year cancelled encumbrances	(790)	500		
Unencumbered cash, end of year	$ (29,712)	$ (56,844)		

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Miscellaneous	$ 10,725	$ 11,275
Expenditures		
Commodities	0	0
Receipts over (under) expenditures	10,725	11,275
Unencumbered cash, beginning of year	74,605	85,330
Unencumbered cash, end of year	$ 85,330	$ 96,605

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0325

SPECIAL PURPOSE FUNDS
SPECIAL BUILDING FUND - 325
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 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.

Schedule 2-0327

SPECIAL PURPOSE FUNDS
SPECIAL BRIDGE FUND - 327
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 729,162	$ 746,285	$ 760,855	$ (14,570)
Delinquent Tax	14,995	13,487	10,000	3,487
Motor Vehicle Tax	62,019	65,856	58,886	6,970
Recreational/ Commercial/ Watercraft	1,574	1,647	1,504	143
16/20M Vehicle Tax	0	0	1,435	(1,435)
Commercial Motor Vehicle	2,951	3,172	2,230	942
Watercraft	0	0	552	(552)
Payment In Lieu of Taxes	1,299	1,476	0	1,476
MVL - Rental Excise Tax	17	16	0	16
Total cash receipts	812,017	831,939	$ 835,462	$ (3,523)
Expenditures				
Contractual Services	5,275	15,435	$ 828,000	$ (812,565)
Operating Transfers	809,848	812,565	0	812,565
Total expenditures	815,123	828,000	$ 828,000	$ 0
Receipts over (under) expenditures	(3,106)	3,939		
Unencumbered cash, beginning of year	22,381	19,275		
Unencumbered cash, end of year	$ 19,275	$ 23,214		

See Independent Auditor's Report.

Schedule 2-0330

SPECIAL PURPOSE FUNDS
SPECIAL ECONOMIC DEVELOPMENT RESERVE FUND - 330
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Operating Transfers	$ 0	$ 292,627
Expenditures		
Contractual	0	125,000
Receipts over (under) expenditures	0	167,627
Unencumbered cash, beginning of year	326,845	326,845
Unencumbered cash, end of year	$ 326,845	$ 494,472

Schedule 2-0331

SPECIAL PURPOSE FUNDS
ROAD & BRIDGE SPECIAL MACHINERY FUND - 331
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Operating Transfers	$ 250,000	$ 0
Expenditures		
Capital Outlay	22,260	0
Receipts over (under) expenditures	227,740	0
Unencumbered cash, beginning of year	12,130	239,870
Prior year cancelled encumbrances	0	14,980
Unencumbered cash, end of year	$ 239,870	$ 254,850

Schedule 2-0332

SPECIAL PURPOSE FUNDS
SPECIAL COUNTY EQUIPMENT/SOFTWARE RESERVE FUND - 332
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Fees	$ 50,192	$ 55,564
Miscellaneous	0	37,599
Operating Transfers	629,000	201,000
Total cash receipts	679,192	294,163
Expenditures		
Personnel Services	8,413	5,298
Contractual services	172,775	74,174
Commodities	0	140
Capital outlay	1,505	31,842
Total expenditures	182,693	111,454
Receipts over (under) expenditures	496,499	182,709
Unencumbered cash, beginning of year	1,451,965	1,948,464
Unencumbered cash, end of year	$ 1,948,464	$ 2,131,173

Schedule 2-0335

SPECIAL PURPOSE FUNDS
SPECIAL TECHNOLOGY FUND - 335
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Other	$ 0	$ 10,635	$ 0	$ 10,635
Operating transfers	1,512,000	1,000,000	750,000	250,000
Total cash receipts	1,512,000	1,010,635	$ 750,000	$ 260,635
Expenditures				
Contractual services	584,862	958,764	$ 0	$ 958,764
Commodities	15,777	8,462	0	8,462
Capital outlay	86,880	297,194	1,425,669	(1,128,475)
Total expenditures	687,519	1,264,420	$ 1,425,669	$ (161,249)
Receipts over (under) expenditures	824,481	(253,785)		
Unencumbered cash, beginning of year	756,287	1,580,768		
Unencumbered cash, end of year	$ 1,580,768	$ 1,326,983		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0336

SPECIAL PURPOSE FUNDS
SPECIAL BUILDING RESERVE FUND - 336
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Grants	$ 47,417	$ 0
Miscellaneous	19,800	19,800
Operating Transfers	1,512,396	200,000
Total cash receipts	1,579,613	219,800
Expenditures		
Contractual Services	361,257	1,490,281
Commodities	0	500
Capital Outlay	21,589	732,049
Operating Transfers	0	48,418
Total expenditures	382,846	2,271,248
Receipts over (under) expenditures	1,196,767	(2,051,448)
Unencumbered cash, beginning of year	3,357,322	4,554,089
Prior year cancelled encumbrances	0	2,915
Unencumbered cash, end of year	$ 4,554,089	$ 2,505,556

See Independent Auditor's Report.

Schedule 2-0337

SPECIAL PURPOSE FUNDS
SPECIAL RETIREMENT RESERVE - 337
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Operating Transfers	$ 16,451	$ 0
Expenditures		
Salaries	0	0
Receipts over (under) expenditures	16,451	0
Unencumbered cash, beginning of year	533,549	550,000
Unencumbered cash, end of year	$ 550,000	$ 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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 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

Miami County, Kansas

Schedule 2-0340

SPECIAL PURPOSE FUNDS
CLUB ESTATE SEWER RESERVE - 340
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Operating Transfers	$ 1,473	$ 8,500
Expenditures		
Contractual	0	0
Receipts over (under) expenditures	1,473	8,500
Unencumbered cash, beginning of year	42,536	44,009
Unencumbered cash, end of year	$ 44,009	$ 52,509

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Operating Transfers	$ 229	$ 10,000
Expenditures		
Contractual	0	0
Receipts over (under) expenditures	229	10,000
Unencumbered cash, beginning of year	58,427	58,656
Unencumbered cash, end of year	$ 58,656	$ 68,656

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Operating Transfers	$ 0	$ 0
Expenditures		
Contractual Services	3,000	0
Receipts over (under) expenditures	(3,000)	0
Unencumbered cash, beginning of year	3,407	407
Unencumbered cash, end of year	$ 407	$ 407

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Miscellaneous	$ 12,548	$ 13,891
Expenditures		
Contractual	0	1,637
Receipts over (under) expenditures	12,548	12,254
Unencumbered cash, beginning of year	69,546	82,094
Unencumbered cash, end of year	$ 82,094	$ 94,348

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Miscellaneous	$ 12,548	$ 13,891
Expenditures		
Contractual Service	558	1,491
Commodities	17,728	16,328
Capital Outlay	13,897	1,429
Total expenditures	32,183	19,248
Receipts over (under) expenditures	(19,635)	(5,357)
Unencumbered cash, beginning of year	40,350	20,715
Unencumbered cash, end of year	$ 20,715	$ 15,358

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Miscellaneous	$ 0	$ 30	$ 0	$ 30
Sales Tax	1,707	1,204	2,500	(1,296)
Rental Income	11,460	11,460	11,880	(420)
Total cash receipts	13,167	12,694	$ 14,380	$ (1,686)
Expenditures				
Contractual Services	1,223	1,610	$ 1,200	$ 410
Commodities	0	0	250	(250)
Operating Transfers	11,573	6,994	12,994	(6,000)
Total expenditures	12,796	8,604	$ 14,444	$ (5,840)
Receipts over (under) expenditures	371	4,090		
Unencumbered cash, beginning of year	1,067	1,438		
Unencumbered cash, end of year	$ 1,438	$ 5,528		

See Independent Auditor's Report.

Schedule 2-0413

SPECIAL PURPOSE FUNDS
FIRE DISTRICT NO. 1 MAINTENANCE FUND - 413
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 1,166,982	$ 1,162,544	$ 1,183,617	$ (21,073)
Delinquent Tax	19,261	20,504	8,000	12,504
Motor Vehicle Tax	76,232	104,882	96,580	8,302
Recreational Vehicle Tax	2,346	3,109	2,995	114
16/20M Vehicle Tax	17	11	2,741	(2,730)
Commercial Motor Vehicle	5,084	7,188	5,551	1,637
Watercraft	0	0	1,265	(1,265)
Miscellaneous	0	72,000	0	72,000
Reimbursements	239	0	0	0
Total cash receipts	1,270,161	1,370,238	$ 1,300,749	$ 69,489
Expenditures				
Personnel Services	19,598	19,678	$ 200,000	$ (180,322)
Contractual Services	459,905	512,946	584,230	(71,284)
Commodities	37,814	60,490	150,500	(90,010)
Vehicle Expense	77,455	74,569	58,000	16,569
Capital Outlay	404,833	34,831	10,000	24,831
Operating Transfers	300,000	709,046	408,830	300,216
Total expenditures	1,299,605	1,411,560	$ 1,411,560	$ 0
Receipts over (under) expenditures	(29,444)	(41,322)		
Unencumbered cash, beginning of year	168,237	139,413		
Prior year cancelled encumbrances	620	0		
Unencumbered cash, end of year	$ 139,413	$ 98,091		

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 472,487	$ 471,020	$ 476,111	$ (5,091)
Delinquent Tax	8,191	5,813	5,000	813
Motor Vehicle Tax	35,387	41,556	38,106	3,450
Recreational Vehicle Tax	1,121	1,287	1,236	51
16/20M Vehicle Tax	0	0	1,002	(1,002)
Commercial Motor Vehicle	623	701	640	61
Watercraft	0	0	379	(379)
Total cash receipts	517,809	520,377	$ 522,474	$ (2,097)
Expenditures				
Contractual Services	365,290	387,239	$ 385,200	$ 2,039
Operating Transfers	146,123	135,678	139,985	(4,307)
Total expenditures	511,413	522,917	$ 525,185	$ (2,268)
Receipts over (under) expenditures	6,396	(2,540)		
Unencumbered cash, beginning of year	7,253	13,649		
Unencumbered cash, end of year	$ 13,649	$ 11,109		

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Operating Transfers	$ 300,000	$ 679,738	$ 409,000	$ 270,738
Reimbursements	47,000	0	0	0
Total cash receipts	347,000	679,738	$ 409,000	$ 270,738
Expenditures				
Commodities	26,334	0	$ 0	$ 0
Contractual Services	0	39,647	0	39,647
Capital Outlay	533,331	312,091	1,028,065	(715,974)
Total expenditures	559,665	351,738	$ 1,028,065	$ (676,327)
Receipts over (under) expenditures	(212,665)	328,000		
Unencumbered cash, beginning of year	913,497	700,832		
Unencumbered cash, end of year	$ 700,832	$ 1,028,832		

See Independent Auditor's Report.

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Operating Transfers	$ 146,123	$ 164,985	$ 140,000	$ 24,985
Expenditures				
Capital Outlay	0	0	$ 456,390	$ (456,390)
Total expenditures	0	0	$ 456,390	$ (456,390)
Receipts over (under) expenditures	146,123	164,985		
Unencumbered cash, beginning of year	568,313	714,436		
Unencumbered cash, end of year	$ 714,436	$ 879,421		

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Special Alcohol Tax	$ 58,040	$ 61,360	$ 55,000	$ 6,360
Expenditures				
Contractual Services	45,000	45,000	$ 45,000	$ 0
Receipts over (under) expenditures	13,040	16,360		
Unencumbered cash, beginning of year	48,603	61,643		
Unencumbered cash, end of year	$ 61,643	$ 78,003		

Schedule 2-0432

SPECIAL PURPOSE FUNDS
SPECIAL DRUG FORFEITURE FUND - 432
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Investment Income	$ (560)	$ 16,700
Expenditures		
Contractual Services	11,487	0
Commodities	15,409	9,254
Vehicle Expense	0	65
Capital Outlay	7,242	347
Total expenditures	34,138	9,666
Receipts over (under) expenditures	(34,698)	7,034
Unencumbered cash, beginning of year	39,514	4,816
Unencumbered cash, end of year	$ 4,816	$ 11,850

Miami County, Kansas

Schedule 2-0433

SPECIAL PURPOSE FUNDS
BUCYRUS LIGHTS FUND - 433
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 3,508	$ 3,500	$ 3,582	$ (82)
Delinquent Tax	160	169	50	119
Motor Vehicle Tax	515	461	520	(59)
Recreational Vehicle Tax	9	16	15	1
16/20M Vehicle Tax	0	0	6	(6)
Commercial Motor Vehicle	40	48	47	1
Watercraft	0	0	5	(5)
Total cash receipts	4,232	4,194	$ 4,225	$ (31)
Expenditures				
Contractual	2,559	2,695	$ 4,708	$ (2,013)
Total expenditures	2,559	2,695	$ 4,708	$ (2,013)
Receipts over (under) expenditures	1,673	1,499		
Unencumbered cash, beginning of year	1,190	2,863		
Unencumbered cash, end of year	$ 2,863	$ 4,362		

See Independent Auditor's Report.

Schedule 2-0435

SPECIAL PURPOSE FUNDS
HILLSDALE LIGHTS FUND - 435
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	2025 Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 5,920	$ 5,864	$ 6,103	$ (239)
Delinquent Tax	136	287	125	162
Motor Vehicle Tax	396	477	433	44
Recreational Vehicle Tax	18	16	28	(12)
16/20M Vehicle Tax	0	0	5	(5)
Commercial Motor Vehicle	35	43	28	15
Watercraft Tax	0	0	1	(1)
Total cash receipts	6,505	6,687	$ 6,723	$ (36)
Expenditures				
Contractual Services	6,124	5,758	$ 10,350	$ (4,592)
Total expenditures	6,124	5,758	$ 10,350	$ (4,592)
Receipts over (under) expenditures	381	929		
Unencumbered cash, beginning of year	7,265	7,646		
Unencumbered cash, end of year	$ 7,646	$ 8,575		

Miami County, Kansas

Schedule 2-0451

SPECIAL PURPOSE FUNDS
INSURANCE REIMBURSEMENT - 451
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Miscellaneous	$ 154,363	$ 6,872
Expenditures		
Vehicle Expenses	74,569	0
Total expenditures	74,569	0
Receipts over (under) expenditures	79,794	6,872
Unencumbered cash, beginning of year	18,167	97,961
Unencumbered cash, end of year	$ 97,961	$ 104,833

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Sales Tax	$ 1,717,764	$ 1,770,987	$ 1,650,000	$ 120,987
Total cash receipts	1,717,764	1,770,987	1,650,000	120,987
Expenditures				
Contractual	0	11,319	0	11,319
Operating Transfers	1,438,865	1,446,365	1,650,000	(203,635)
Total expenditures	1,438,865	1,457,684	$ 1,650,000	$ (192,316)
Receipts over (under) expenditures	278,899	313,303		
Unencumbered cash, beginning of year	1,603,201	1,882,100		
Unencumbered cash, end of year	$ 1,882,100	$ 2,195,403		

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Sales Tax	$ 1,717,764	$ 1,770,986	$ 1,650,000	$ 120,986
Expenditures				
Contractual	500,000	0	$ 0	$ 0
Operating Transfer	800,000	1,650,000	1,650,000	0
Total expenditures	1,300,000	1,650,000	$ 1,650,000	$ 0
Receipts over (under) expenditures	417,764	120,986		
Unencumbered cash, beginning of year	1,014,373	1,432,137		
Unencumbered cash, end of year	$ 1,432,137	$ 1,553,123		

See Independent Auditor's Report.

Schedule 2-0982

SPECIAL PURPOSE FUNDS
COMMUNITY CORRECTIONS ADULT SERVICES FEES - 982
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Service fees	$ 271,664	$ 29,320
Total cash receipts	271,664	29,320
Expenditures		
Contractual Services	0	2
Commodities	462	871
Vehicle Expenses	0	1
Other	0	60
Total expenditures	462	934
Receipts over (under) expenditures	271,202	28,386
Unencumbered cash, beginning of year	0	271,202
Unencumbered cash, end of year	$ 271,202	$ 299,588

Miami County, Kansas

Schedule 2-0983

SPECIAL PURPOSE FUNDS
COMMUNITY CORRECTIONS JUVENILE SERVICES FEES - 983
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Service fees	$ 60,209	$ 3,198
Total cash receipts	60,209	3,198
Expenditures		
Contractual Services	0	2
Commodities	693	1,076
Total expenditures	693	1,078
Receipts over (under) expenditures	59,516	2,120
Unencumbered cash, beginning of year	0	59,516
Unencumbered cash, end of year	$ 59,516	$ 61,636

Miami County, Kansas

Schedule 2-0984

SPECIAL PURPOSE FUNDS
COMMUNITY CORRECTIONS - 984
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Grants	$ 519,400	$ 534,686	$ 425,000	$ 109,686
Service fees	(237,574)	0	20,000	(20,000)
Total cash receipts	281,826	534,686	$ 445,000	$ 89,686
Expenditures				
Personnel Services	382,062	489,345	$ 450,000	$ 39,345
Contractual Services	35,404	33,838	50,000	(16,162)
Commodities	4,896	3,856	5,000	(1,144)
Capital Outlay	23,328	0	0	0
Vehicle Expense	2,324	3,681	5,000	(1,319)
Total expenditures	448,014	530,720	510,000	20,720
Adjustment for Qualifying Budget Credits	0	0	109,686	(109,686)
Total expenditures adjusted for budget credits	448,014	530,720	$ 619,686	$ (88,966)
Receipts over (under) expenditures	(166,188)	3,966		
Unencumbered cash, beginning of year	367,029	200,841		
Unencumbered cash, end of year	$ 200,841	$ 204,807		

Miami County, Kansas

Schedule 2-0985

SPECIAL PURPOSE FUNDS
CC DOCJUVENILE SERVICES - 985
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Grants	$ 485,238	$ 431,196	$ 475,000	$ (43,804)
Service Fees	(56,519)	0	5,000	(5,000)
Total cash receipts	428,719	431,196	$ 480,000	$ (48,804)
Expenditures				
Personnel Services	395,739	371,769	$ 500,000	$ (128,231)
Contractual Services	35,813	38,964	55,000	(16,036)
Commodities	3,626	2,591	10,000	(7,409)
Vehicle Expense	5,513	3,359	10,000	(6,641)
Capital Outlay	23,328	0	0	0
Total expenditures	464,019	416,683	$ 575,000	$ (158,317)
Receipts over (under) expenditures	(35,300)	14,513		
Unencumbered cash, beginning of year	96,099	60,799		
Unencumbered cash, end of year	$ 60,799	$ 75,312		

See Independent Auditor's Report.

Schedule 2-0986

SPECIAL PURPOSE FUNDS
JUVENILE REINVESTMENT - 986
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Grants - Other	$ 0	$ 41,702	$ 150,000	$ (108,298)
Total cash receipts	0	41,702	150,000	(108,298)
Expenditures				
Personnel Services	89,283	89,263	$ 75,000	$ 14,263
Contractual Services	0	0	10,000	(10,000)
Commodities	42	408	10,000	(9,592)
Vehicle Expense	979	506	0	506
Total expenditures	90,304	90,177	$ 95,000	$ (4,823)
Receipts over (under) expenditures	(90,304)	(48,475)		
Unencumbered cash, beginning of year	185,235	94,931		
Unencumbered cash, end of year	$ 94,931	$ 46,456		

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Grants		
Federal	$ 0	$ 0
Foundation Fundraising	0	0
Total cash receipts	0	0
Expenditures		
Commodities	0	0
Total expenditures	0	0
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	20,515	20,515
Unencumbered cash, end of year	$ 20,515	$ 20,515

Miami County, Kansas

Schedule 2-0993

SPECIAL PURPOSE FUNDS
COPS FOR TOTS - 993
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Miscellaneous	$ 17,784	$ 10,806
Total cash receipts	17,784	10,806
Expenditures		
Contractual Services	4,810	2,410
Commodities	6,874	8,614
Total expenditures	11,684	11,024
Receipts over (under) expenditures	6,100	(218)
Unencumbered cash, beginning of year	20,879	26,979
Unencumbered cash, end of year	$ 26,979	$ 26,761

Miami County, Kansas

Schedule 2-0994

SPECIAL PURPOSE FUNDS
SHERIFF'S SUPPORT PROGRAM - 994
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Miscellaneous	$ 1,745	$ 3,085
Expenditures		
Commodities	3,070	1,633
Receipts over (under) expenditures	(1,325)	1,452
Unencumbered cash, beginning of year	7,526	6,201
Unencumbered cash, end of year	$ 6,201	$ 7,653

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 Year Ended December 31, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Investment Income	$ 108,060	$ 0
Total cash receipts	108,060	0
Expenditures		
Training Services	7,322	0
Contractual	418,781	0
Capital Outlay	1,109,405	0
Operating Transfers	522,396	0
Total Expenditures	2,057,904	0
Receipts over (under) expenditures	(1,949,844)	0
Unencumbered cash, beginning of year	1,691,069	0
Prior year cancelled encumbrances	258,775	0
Unencumbered cash, end of year	$ 0	$ 0

See Independent Auditor's Report.

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, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 700,426	$ 525,444	$ 535,004	$ (9,560)
Delinquent Tax	18,240	14,719	12,000	2,719
Motor Vehicle Tax	86,224	69,269	56,561	12,708
Recreational Vehicle Tax	2,191	1,734	1,445	289
16/20M Vehicle Tax	0	0	1,378	(1,378)
Commercial Motor Vehicle	4,149	3,136	2,142	994
Watercraft	0	0	530	(530)
Special Assessments	0	10	0	10
Payment in lieu of taxes	1,247	1,037	0	1,037
Operating Transfer	1,438,865	1,446,365	1,446,365	0
Total cash receipts	2,251,342	2,061,714	$ 2,055,425	$ 6,289
Expenditures				
Principal	1,938,000	1,674,000	$ 1,674,000	$ 0
Interest	483,116	386,584	437,680	(51,096)
Fees	0	42,042	50,000	(7,958)
Total expenditures	2,421,116	2,102,626	$ 2,161,680	$ (59,054)
Receipts over (under) expenditures	(169,774)	(40,912)		
Unencumbered cash, beginning of year	343,512	173,738		
Unencumbered cash, end of year	$ 173,738	$ 132,826		

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, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2024 Actual	2025 Actual
Cash receipts		
Grant		
Federal	$ 138,082	$ 545,537
Miscellaneous	173	71,726
Operating Transfer	4,470,775	6,241,934
Total cash receipts	4,609,030	6,859,197
Expenditures		
Capital Outlay	3,929,581	6,255,722
Total expenditures	3,929,581	6,255,722
Receipts over (under) expenditures	679,449	603,475
Unencumbered cash, beginning of year	2,788,189	3,467,738
Prior year cancelled encumbrance	100	346,978
Unencumbered cash, end of year	$ 3,467,738	$ 4,418,191

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, 2025
(With Comparative Actual totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Compensation to Income	$ 0	$ 0
Total cash receipts	0	0
Expenditures		
Capital Outlay	0	0
Total expenditures	0	0
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	0	37,599
Prior Year Cancelled Encumbrances	37,599	0
Unencumbered cash, end of year	$ 37,599	$ 37,599

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, 2025

Fund	Beginning Cash	Receipts	Expenses	Ending Cash
Off County System				
Emergency Medical Services	$ 0	$ 1,943,714	$ 1,943,714	$ 0
County Clerk	21	525	46	500
District Court	3,393	61,055	64,247	201
Health Department	0	595,797	595,797	0
Sheriff's Commissary	49,022	247,407	220,691	75,738
Law Library	16,301	34,093	36,242	14,152
Subtotal of accounts	$ 68,737	$ 2,882,591	$ 2,860,737	$ 90,591
On County System				
Zoning Escrow	$ 5,600	$ 0	$ 0	$ 5,600
Escrow	93,324	2,000	5,600	89,724
Insurance Tax Lien	27,159	42,900	70,059	0
Sub-Division Escrow	50,028	0	0	50,028
Airport Escrow	2,700	300	0	3,000
Hillsdale Improvement	0	5,364	5,364	0
Returned Checks	(10,032)	60,980	98,349	(47,401)
Neighborhood Revitalization	1,825	88,037	88,037	1,825
Current Taxes	43,061,191	3,137,038	288,320	45,909,909
Auto Taxes	1,171,055	156,952	69,003	1,259,004
Bankruptcy Tax Payments	7,907	20,879	20,746	8,040
Recreational Vehicle	28,354	4,395	2,651	30,098
Commercial Mtr Vehicle Registration	17,704	17,214	14,462	20,456
Payment In Lieu of Tax	96,864	11,744	0	108,608
Tax Foreclosure Sales	52,045	917,959	942,759	27,245
Advance Tax	7,188	42,189	42,189	7,188
County Redemption	392,070	21,446	0	413,516
Delinquent Personal Property Tax	17,124	763	0	17,887
Mineral Production/Severance Tax	8,566	0	5,542	3,024
Long & Short & Change Checks	(2,425)	133,436	134,236	(3,225)
Prisoner Cash Bonds	1,001	24,850	24,850	1,001
State Funds	261,546	7,717,828	7,689,590	289,784
Tax Distribution				
Cities	(36)	10,476,043	10,476,043	(36)
Townships	0	124,105	124,105	0
Schools & Recreation Commissions	0	37,955,130	37,955,130	0
Library	0	1,513,069	1,513,069	0
Cemeteries	0	79,644	79,644	0
Extension Districts	0	654,362	654,362	0
Fire Districts	0	720,669	720,669	0
Watershed	0	19,866	19,866	0
	$ 45,359,495	$ 66,831,753	$ 63,905,382	$ 48,285,866

See Independent Auditor's Report.